

August 10, 2004

Publication 1346 Part II - RECORD LAYOUTS

DRAFT Release 3

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.**

Updates/Corrections for Release 1

- FEC Record Layout was omitted
 - Form 8833
 - Seq 0160: Changed the Identification to "Reg 301.7701(b)-7
Treaty-Based Rtn Pos Box"
-

1. Form 2106 Page 2
 - Seq 0134: Changed the Field No. to *0134;
Changed the Field Description to (DT or "STMbnn")
 - Seqs 0135, 0145, 0155, 0165, 0175 and 0185: Placed a "+" before the
sequence number
2. Form 5329 Page 1
 - New Byte Count: 0458
 - Added New Seqs: 0200, 0210, 0220, 0230, 0240, 0250, 0260, 0280
3. Form 5329 Page 2
 - New Byte Count: 0319
 - Deleted Old Seqs: 0400, 0410, 0420, 0430, 0440, 0450, 0460, 0480
(Seq 0400 thru 0480 were moved from the F5329-P2 to F5329-P1 and
re-numbered as Seq 0200 thru 0280.)
 - Added New Seqs: 0663, 0665
 - Seq 0670: Changed the Form Ref. to 44
 - Seq 0680: Changed the Form Ref. to 45
 - Seq 0690: Changed the Form Ref. to 46
 - Seqs 0700, @0710, 0720: Changed the Form Ref. to 47
4. Form 6251 Page 1
 - New Byte Count: 0501
 - Added New Seqs: *0090, +0091
5. Form 6251 Page 2
 - New Byte Count: 0259
 - Seq 0370: Changed the Identification to "Amount from Appropriate Worksheet"
 - Seq 0390: Changed the Identification to "Amount Per Line Instructions"
 - Seq 0480: Changed the Identification to "Amount from Appropriate Worksheet"
 - Deleted Old Seqs: 0503, 0510, 0530, 0535, 0537, 0540, 0550, 0555, 0575,
0585, 0595, and 0600
 - Seq 0515: Changed the Identification to "Multiply Line 45 by .05";
Changed the Form Ref. to 46
 - Seq 0580: Changed the Form Ref. to 47
 - Seq 0590: Changed the Identification to "Multiply Line 47 by .15";
Changed the Form Ref. to 48
 - Seq 0605: Changed the Form Ref. to 49

5. Form 6251 Page 2 continued

- Seq 0610: Changed the Identification to "Multiply Line 49 by .25";
Changed the Form Ref. to 50
- Seq 0615: Changed the Identification to "Add Lines 42, 46, 48, and 50";
Changed the Form Ref. to 51
- Seq 0620: Changed the Form Ref. to 52
- Seq 0515: Changed the Identification to "Smaller of Line 51 or Line 52";
Changed the Form Ref. to 53

6. Form 6781

- New Byte Count: 1103
- Added old Seq 0235 back

7. Form 8582 Page 2

- Seq +1610: Changed the Field No. to *+1610;
Changed the Field Description to (N or "STMbnn" or blank)

8. Form 8606 Page 2

- Deleted Old Seqs: 0354, 0365, 0370
- Seq 0358: Changed the Identification to "Subtract Line 20 from Line 19"
- Added New Seqs: 0353, 0363, 0368

9. Form 8839 Page 1

- Seqs 0170, 0200: Changed the \$ amount in the Field Description to \$10,390
- Seq 0250: Changed the Identification to "Modified AGI Minus \$155,860"
- Seq 0255: Changed the Identification to (More Than \$155,860 "No" Box)
- Seq 0257: Changed the Identification to (More Than \$155,860 "Yes" Box)

10. Form 8839 Page 2

- New Byte Count: 0293
- Seqs 0310, 0330: Changed the \$ amount in the Field Description to \$10,390
- Added New Seqs: 0323, 0326, 0343, 0346
- Seq 0393: Changed the Identification to (Modified AGI > \$155,860 "No" Box)
- Seq 0395: Changed the Identification to (Modified AGI > \$155,860 "Yes" Box)
- Seq 0400: Changed the Identification to "Modified AGI Minus \$155,860"

11. Form 8853 Page 1

- New Byte Count: 0234
- Deleted Old Seqs: 0010, 0020, 0030, 0040, 0050, 0060, 0070, 0080, 0090, 0100, 0110, 0120, 0140, 0150
- Seq 0160: Changed the Form Ref. to 1
- Seq 0170: Changed the Form Ref. to 2
- Seq 0180: Changed the Form Ref. to 3
- Seq 0190: Changed the Form Ref. to 4
- Seq 0200: Changed the Form Ref. to 5
- Seq 0210: Changed the Form Ref. to 6a
- Seq 0220: Changed the Form Ref. to 6b
- Seq 0230: Changed the Form Ref. to 6c
- Seq 0240: Changed the Form Ref. to 7
- Seq 0250: Changed the Form Ref. to 8
- Seq 0260: Changed the Form Ref. to 9a
- Seq 0270: Changed the Form Ref. to 9b
- Seq 0272: Changed the Form Ref. to 10
- Seq 0274: Changed the Form Ref. to 11

11. Form 8853 Page 1 continued
 - Seq 0276: Changed the Form Ref. to 12
 - Seq 0278: Changed the Form Ref. to 13a
 - Seq 0279: Changed the Form Ref. to 13b

12. Form 8853 Page 2
 - Seq 0300: Changed the Form Ref. to 14a
 - Seq 0310: Changed the Form Ref. to 14b
 - Seq 0320: Changed the Form Ref. to 15
 - Seq 0330: Changed the Form Ref. to 15
 - Seq 0340: Changed the Form Ref. to 16
 - Seq 0350: Changed the Form Ref. to 16
 - Seq 0360: Changed the Form Ref. to 17
 - Seq 0370: Changed the Form Ref. to 18
 - Seq 0380: Changed the Form Ref. to 19
 - Seq 0390: Changed the Form Ref. to 20
 - Seq 0400: Changed the Form Ref. to 21;
Changed the Identification to "Multiply \$230 by Number of Days of LTC Period"
 - Seq 0410: Changed the Form Ref. to 22
 - Seq 0420: Changed the Form Ref. to 23;
Changed the Identification to "Larger of Line 21 or Line 22"
 - Seq 0430: Changed the Form Ref. to 24
 - Seq 0440: Changed the Form Ref. to 25
 - Seq 0450: Changed the Form Ref. to 26

13. Form 8859
 - Seq 0200: Changed the Identification to "Tax (Line 2) minus Credits (Line 5)"

14. Form 8863
 - New Byte Count: 0773
 - Seq 0490: Changed the Identification to "Enter \$52,000 (\$105,000 if Married Filing Jointly)"
 - Deleted Old Seq: 0560
 - Added New Seqs: 0565, 0570, 0580
 - Seq 0590: Changed the Form Ref. to 20

15. Form 8865 Page 4
 - New Byte Count: 0983
 - Added New Seq: @3265
 - Seq 3330: Changed the Field No. to *3330;
Changed the Field Description to (AN or "STMbnn")
 - Seq 3340: Changed the Field No. to +3340
 - Seq *3410: Changed the Field No. to 3410;
Changed the Field Description to (N or blank)
 - Seq 3415: Changed the Field No. to @3415;
Changed the Identification to "Rental Real Estate Attachment";
Changed the Field Description to ("STMbnn" or blank)
 - Seq 3505: Changed the Field No. to @3505;
Changed the Identification to "Other Credits Attach Schedule";
Changed the Field Description to ("STMbnn" or blank)
 - Seqs 3630 and 3640: Changed the Length to 12;
Changed the Field Description to N
 - Deleted Seqs 3650 and 3655

16. Schedule K-1 (Form 8865)
 - New Byte Count: 1520
 - Added New Seqs: 0799, @0805, 0809, @0815, 0819, @0825, 0829, @0835, 0839, @0845, 0849, @0855, 0859, @0865, 0869, @0875, 0879, @0885, 0889, @0895, 0899, @0905, 0909, @0915, 0919, @0925, 1219, @1225
17. Form 8874
 - Seq *0095: Changed the Field No. to +0095
18. Form 8886 Page 1
 - Seq +0040: Changed the Field Description to "AN or blank"
 - Seq +0320: Changed the Field No. to *+320;
Changed the Field Description to (A or "STMbnn" or blank)
19. Form Payment
 - New Byte Count: 0123
 - Deleted Seqs: 0100 and 0110
20. Authentication
 - New Byte Count: 0285
 - Seqs: 0100, 0110, 0120, and 0130: Changed the Identification to Reserve;
Changed the Field Description to Blank
 - Deleted Seqs: 0140 and 0150
21. Summary Record
 - New Byte Count: 0316
 - Added New Seq: 0105

FEC RECORD

Foreign Employer Compensation Record

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0545" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FECbbb"
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 - 0000010
0010	SSN or ITIN of Employee of Foreign Employer	9	N (Social Security Number, or Individual Taxpayer Identification Number)
0020	Employee Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, and space (see special instructions)
0030	Employee Name Line 1	35	AN, Taxpayer's name allowable special characters are: space and hyphen

FEC RECORD

Foreign Employer Compensation Record

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0040	Employee Name Line 2	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma and percent
0050	Street Address	35	AN, Allowable special characters are: space, ampersand, slash, and hyphen
0060	City	22	A, Allowable special character is space
0070	State Abbreviation	2	A (Standard Postal State Abbreviations)
0080	Zip Code	12	N (left-justified)
0090	Foreign State or Province	35	A, Allowable special character is space
0100	Foreign Postal Code	20	AN, Allowable special character is space)
0110	Foreign Country	35	A, Allowable special character is space
0120	Services Performed While Residing in U.S. Yes Ind	1	"X" or blank (if "X", enter "US" for Country Code)
0130	Country Code	2	A, (from Country Code Table for foreign residence, or "US" for U.S. residence)
0140	Foreign Employer's Name	45	AN, Allowable special characters are space, slash, hyphen, ampersand, and percent

FEC RECORD

Foreign Employer Compensation Record

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0150 Foreign Employer's Street Address Continuation		35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, and percent
0160 Foreign Employer's Street Address		35	AN, Allowable special characters are: space, ampersand, slash, comma, hyphen and percent
0170 Foreign Employer's City		22	AN, Allowable special character is space
0180 Foreign Employer's State or Province		35	A, Allowable special character is space
0190 Foreign Employer's Postal Code		20	AN, Allowable special character is space
0200 Foreign Employer's Country		35	A, Allowable special character is space
0210 Foreign Employer's Identification Number		16	AN, Allowable special characters are space, slash, and hyphen (as available for the location)
0220 Foreign Employer Compensation Amount		12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0585" for Fixed; "nnnn" for variable format
		4	Value "*****"
0127		6	"FRMbbb"
0128		6	"2106bb"
0129		5	"PG02b"
0130		9	N (Primary SSN)
			Number
0131		1	blank
0132		7	N 0000001 - 0000002
*0134	11(a)	8	DT or "STMbnn"
+0135	12(a)	6	N
+0145	13(a)	6	N
+0155	14(a)	6	R
+0165	15(a)	6	N
+0175	16(a)	6	N
+0185	17(a)	6	N
			Miles (1)
0195	11(b)	8	DT
0205	12(b)	6	N
0215	13(b)	6	N
0225	14(b)	6	R
0235	15(b)	6	N
0245	16(b)	6	N
0256	17(b)	6	N
			Miles(2)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Another Vehicle Yes	18	1	"X" or blank
0275	Another Vehicle No	18	1	"X" or blank
0280	Personal Use Yes	19	1	"X" or blank
0283	Personal Use No	19	1	"X" or blank
0290	Evidence Yes	20	1	"X" or blank
0295	Evidence No	20	1	"X" or blank
0300	Written Yes	21	1	"X" or blank
0305	Written No	21	1	"X" or blank
0315	Standard Mileage Deduc.	22	12	N
0325	Gas, Oil (1)	23(a)	12	N
0335	Rentals (1)	24a(a)	12	N
0345	Inclusion Amount (1)	24b(a)	12	N
0355	Rental minus Inclusion (1)	24c(a)	12	N
0358	Value (1)	25(a)	12	N
0370	Motor Vehicle Expense (1)	26(a)	12	N
0375	Percent Business Expense (1)	27(a)	12	N
0380	Depreciation/Ln 38 (1)	28(a)	12	N
0383	Total Actual Expense (1)	29(a)	12	N
0437	Gas, Oil (2)	23(b)	12	N
0439	Rentals (2)	24a(b)	12	N
0441	Inclusion Amount (2)	24b(b)	12	N
0443	Rental minus Inclusion (2)	24c(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0445	Value (2)	25(b)	12	N
0447	Motor Vehicle Expense (2)	26(b)	12	N
0449	Percent Business Expense (2)	27(b)	12	N
0451	Depreciation/Ln 38 (2)	28(b)	12	N
0453	Total Actual Expense (2)	29(b)	12	N
0490	Vehicle 1 Basis	30(a)	12	N
0495	Vehicle 1 Section 179 Deduction	31(a)	12	N
0505	Vehicle 1 Depreciation Recovery	32(a)	12	N
0515	Vehicle 1 Depreciation Method	33(a)	13	Value = (literal in Depreciation Method Chart)
0530	Line 32(a) multiplied by Line 33(a) percentage	34(a)	12	N
0540	Depreciation Subtotal (1)	35(a)	12	N
0544	Limitation Amount (1)	36(a)	12	N
0546	Line 36(a) multiplied by Line 14(a)	37(a)	12	N
0550	Depreciation/Ln 28(a)	38(a)	12	N
0560	Vehicle 2 Basis	30(b)	12	N
0600	Vehicle 2 Section 179 Deduction	31(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0602	Vehicle 2 Depreciation Recovery	32(b)	12	N
0604	Vehicle 2 Depreciation Method	33(b)	13	Value = (literal in Depreciation Method Chart)
0606	Line 32(b) multiplied by Line 33(b) percentage	34(b)	12	N
0610	Depreciation Subtotal (2)	35(b)	12	N
0612	Limitation Amount (2)	36(b)	12	N
0614	Line 36(b) multiplied by Line 14(b)	37(b)	12	N
0616	Depreciation/Line 28(b)	38(b)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0458" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"5329bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Form Occurrence Number
0010		35	A, hyphen (-), less than (<), or blank
			Name of Person Subject to Penalty Tax
0020		9	N
			SSN of Person Subject to Penalty Tax
0030		35	AN. Allowable special characters are space, ampersand, slash, hyphen, percent and Literal "NONE"
			Street Address
0040		22	AN
			City
0050		2	A (Standard Postal State Abbreviations in the File Specifications)
			State Abbreviation
0060		9	N (left-justified)
			Zip Code
0070		1	NO ENTRY
			Amended Return Ind
0072	1	12	N
			Total Early Distributions
0073	2	2	N 01-11
			Exception Code

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0074	Total Amount Excluded from Additional Tax	2	12	N
0076	Amount Subject to Additional Tax	3	12	N
0078	Additional Tax on Early Distributions	4	12	N
0081	Distributions Coverdell ESAs and QTPs	5	12	N
0084	Distributions Excepted From Additional Tax	6	12	N
0087	Amount Subject to Additional Tax	7	12	N
0091	Additional Tax on Certain Distr from Educ Accts	8	12	N
0094	Previous Year Total Excess Contributions	9	12	N
0100	Contribution Credit	10	12	N
0110	Includible Traditional IRA Distributions	11	12	N
0120	Excess Contributions Withdrawn	12	12	N
0130	Excess Contributions Adjustment	13	12	N
0140	Adjusted Earlier Year Excess Contributions	14	12	N
0145	Excess Contributions to Traditional IRA	15	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0150	Total Excess Contributions	16	12	N
0160	Excess Contributions Tax on Traditional IRA	17	12	N
0200	Excess Contributions to Roth IRA for Current TY	18	12	N
0210	Roth IRA Contribution Credit	19	12	N
0220	Includible Current Tax Year Roth IRA Distributions	20	12	N
0230	Total of Lines 19 and 20	21	12	N
0240	Prev Yr Roth IRA Excess Contributions Withdrawn	22	12	N
0250	Roth IRA Current TY Excess Contributions	23	12	N
0260	Total Roth IRA Excess Contributions	24	12	N
0280	Excess Contributions Tax on Roth IRA	25	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0319" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0310	Record ID		6	"FRMbbb"
0311	Form Number		6	"5329bb"
0312	Page Number		5	"PG02b"
0313	Taxpayer Identification Number		9	N (Primary SSN)
0314	Filler		1	blank
0315	Form Occurrence Number		7	N 0000001 - 0000002

0490	Excess Contributions to Ed IRA for Current TY	26	12	N
0500	Ed IRA Contribution Credit	27	12	N
0510	Includible Current Tax Year Ed IRA Distributions	28	12	N
0520	Total of Lines 27 and 28	29	12	N
0530	Previous Yr Ed IRA Excess Contributions Withdrawn	30	12	N
0540	Ed IRA Current TY Excess Contributions	31	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0550	Total Ed IRA Excess Contributions	32	12	N
0570	Excess Contributions Tax on Ed IRA	33	12	N
0580	Previous Year Excess Contributions Not Eliminated	34	12	N
0590	MSA Contributions Credit	35	12	N
0600	Includible MSA Distributions for Current Tax Year	36	12	N
0610	Total of Lines 35 and 36	37	12	N
0620	Previous Year MSA Excess Contributions Withdrawn	38	12	N
0630	MSA Excess Contributions for Current TY	39	12	N
0640	Total MSA Excess Contributions	40	12	N
0660	Excess Contributions Tax on MSA	41	12	N
0663	Excess Contributions for Tax Year	42	12	N
0665	Excess Contributions Tax on HSA	43	12	N
0670	Minimum Required Distribution	44	12	N
0680	Amount Actually Distributed	45	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0690	Excess Accumulation	46	12	N
0700	Waiver	47	6	"WAIVER" or blank
@0710	Waiver Explanation	47	6	"STMbnn" or blank
0720	Tax on Excess Accumulations	47	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0501" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6251bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
0035	1	12	N
			AGI or AGI Less Deductions
0045	2	12	N
			Medical/Dental Expense
0065	3	12	N
			Schedule A Taxes
0085	4	12	N
			Certain Mortgage Int.
0087	5	12	N
			Miscellaneous Itemized Deductions
0089	6	12	N
			Worksheet Amount
*0090	7	25	AN or "STMbnn"
			Type of Other Tax Refund
+0091	7	12	N
			Amount of Other Tax Refund
0092	7	12	N
			Refund of Taxes
0094	8	12	N
			Investment Int. Expense
0096	9	12	N
			Depletion
0098	10	12	N
			Net Operating Loss

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Tax Exempt Interest From Private Activity Bonds	11	12	N
0102	Section 1202 Exclusion	12	12	N
0104	Incentive Stock Options	13	12	N
0106	Beneficiaries of Estates and Trusts	14	12	N
0110	Large Partnerships	15	12	N
0114	Adjusted Gain or Loss	16	12	N
0118	Depreciation	17	12	N
0122	Passive Activity Loss	18	12	N
0126	Certain Loss Limitations	19	12	N
0130	Circulation Expense	20	12	N
0134	Long-term Contracts	21	12	N
0138	Mining Exploration and Development Costs	22	12	N
0142	Research Experimental Expense	23	12	N
0146	Certain Installment Sales	24	12	N
0150	Intangible Drilling	25	12	N
0154	Other Adjustments	26	12	N
0267	Alternative Tax Net Operating Loss	27	12	N
0283	Alternative Minimum Taxable Income	28	12	N
0287	Exemption Amount	29	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0306 Child Exemption Worksheet Literal	29	1	"C" or blank
0315 Adjusted AMT Income	30	12	N
0325 Initial Minimum Tax	31	12	N
0330 Foreign Tax Credit	32	12	N
0333 Tentative Minimum Tax	33	12	N
0337 Applicable Return Tax	34	12	N
0340 Alternative Minimum Tax	35	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0259" for Fixed; "nnnn" for variable format
		4	Value "*****"
0350		6	"FRMbbb"
0351		6	"6251bb"
0352		5	"PG02b"
0353		9	N (Primary SSN)
			Taxpayer Identification Number
0354		1	blank
0355		7	N 0000001
			Form Occurrence Number
0360	36	12	N
			Adjusted AMT Income
0370	37	12	N
			Amount from Appropriate Worksheet
0380	38	12	N
			Unrecaptured Section 1250 Gain
0390	39	12	N
			Amount Per Line Instructions
0410	40	12	N
			Smaller of Lines 36 or 39
0420	41	12	N
			Subtract Line 40 from 36
0430	42	12	N
			Multiply Line 41 by .26 or .28 and Subtract \$3,500
0480	43	12	N
			Amount from Appropriate Worksheet
0490	44	12	N
			Smaller of Lines 36 or 37

Field Identification No.		Form Ref.	Length	Field Description
0500	Enter Smaller of Line 43 or Line 44	45	12	N
0515	Multiply Line 45 by .05	46	12	N
0580	Subtract Line 45 from 44	47	12	N
0590	Multiply Line 47 by .15	48	12	N
0605	Subtract Line 44 from 40	49	12	N
0610	Multiply Line 49 by .25	50	12	N
0615	Add Lines 42, 46, 48, and 50	51	12	N
0620	Multiply Line 36 by .26 or .28	52	12	N
0625	Smaller of Line 51 or Line 52	53	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1103" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6781bb"
0002		5	"PG01b"
0003		9	N (Primary SSN) Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
0009		9	NO ENTRY
@0010		6	"STMbnn" or blank Attached List of Foreign Currency Contracts
0020	A	1	"X" or blank Mixed Straddle Election Box
0030	B	1	"X" or blank Straddle by Straddle Identification Election Box
0040	C	1	"X" or blank Mixed Straddle Account Election Box
@0050	C	6	"STMbnn" or blank Statement Required by Regulations
0060	D	1	"X" or blank Net Section 1256 Contracts Loss Election Box
*0070	1(a)	46	AN, "STMbnn" or blank Identification of Account - 1
+0080	1(b)	12	N Loss - 1

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
+0090 Gain - 1	1(c)	12	N
0100 Identification of Account - 2	1(a)	46	AN or blank
0110 Loss - 2	1(b)	12	'See 1st Occ.'
0120 Gain - 2	1(c)	12	'See 1st Occ.'
0130 Identification of Account - 3	1(a)	46	'See 2nd Occ.'
0140 Loss - 3	1(b)	12	'See 1st Occ.'
0150 Gain - 3	1(c)	12	'See 1st Occ.'
@0155 List of Transactions	Part I	6	"STMbnn" or blank
0160 Total Loss	2(b)	12	N
0170 Total Gain	2(c)	12	N
0180 Net Gain or Loss	3	12	N
@0190 Form 1099-B Adjustment Schedule	4	6	"STMbnn" or blank
0200 Form 1099-B Adjustments	4(c)	12	N
0210 Net Gain/Loss & Form 1099-B Adjustments	5(c)	12	N
0220 Net Section 1256 Contracts Loss	6(c)	12	N
0235 Combine Lines 5 and 6	7(c)	12	N
0240 Short-Term Capital Gain or Loss	8(c)	12	N
0250 Long-Term Capital Gain or Loss	9(c)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0260	Attached Schedule of Straddles and Components	Part II	6	"STMbnn" or blank
*0270	Description of Property (Losses) - 1	10(a)	35	AN, "STMbnn" or blank
+0280	Delivery Date (Losses) - 1	10(b)	8	YYYYMMDD or blank
+0290	Date Close Out or Sold (Losses) - 1	10(c)	8	YYYYMMDD or blank
+0300	Gross Sales Price (Losses) - 1	10(d)	12	N
+0310	Cost or Other Basis (Losses) - 1	10(e)	12	N
*+0320	Losses from Straddles - 1	10(f)	12	N or "STMbnn"
+0330	Unrecognized Gain On Offsetting Positions - 1	10(g)	12	N
+0340	Recognized Losses - 1	10(h)	12	N
0360	Description of Property (Losses) - 2	10(a)	35	AN or blank
0370	Delivery Date (Losses) - 2	10(b)	8	'See 1st Occ.'
0380	Date Close Out or Sold (Losses) - 2	10(c)	8	'See 1st Occ.'
0390	Gross Sales Price (Losses) - 2	10(d)	12	'See 1st Occ.'
0400	Cost or Other Basis (Losses) - 2	10(e)	12	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0410	Losses from Straddles - 2	10(f)	12	'See 1st Occ.'
0420	Unrecognized Gain On Offsetting Positions - 2	10(g)	12	'See 1st Occ.'
0430	Recognized Losses - 2	10(h)	12	'See 1st Occ.'
@0450	Separate Schedule of Short-Term Losses	11	6	"STMbnn" or blank
0460	Short-Term Portion of Recognized Loss	11a(h)	12	N
0470	Long-Term Portion of Recognized Loss	11b(h)	12	N
*0490	Description of Property (Gains) - 1	12(a)	35	AN, "STMbnn" or blank
+0500	Entered into Date (Gains) - 1	12(b)	8	YYYYMMDD or blank
+0510	Date Close Out or Sold (Gains) - 1	12(c)	8	YYYYMMDD or blank
+0520	Gross Sales Price (Gains) - 1	12(d)	12	N
+0530	Cost or Other Basis (Gains) - 1	12(e)	12	N
*+0540	Gains - 1	12(f)	12	N or "STMbnn"
0560	Description of Property (Gains) - 2	12(a)	35	AN or blank
0570	Enter into Date (Gains) - 2	12(b)	8	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0580	Date Close Out or Sold (Gains) - 2	12(c)	8	'See 1st Occ.'
0590	Gross Sales Price (Gains) - 2	12(d)	12	'See 1st Occ.'
0600	Cost or Other Basis (Gains) - 2	12(e)	12	'See 1st Occ.'
0610	Gains for Entire Year - 2	12(f)	12	'See 1st Occ.'
				--
				--
@0630	Separate Schedule of Short-Term Gains	13	6	"STMbnn" or blank
0640	Short-Term Portion of Gains - 1	13a(f)	12	N
				--
0650	Long-Term Portion of Gains - 2	13b(f)	12	N
				--
				--
*0670	Description of Property (Unrecognized Gains) - 1	14(a)	35	AN, "STMbnn" or blank
+0680	Date Acquired (Unrecognized Gains) - 1	14(b)	8	YYYYMMDD or blank
+0690	Fair Market Value on Last Business Day of TY - 1	14(c)	12	N
+0700	Cost or Other Basis As Adjusted - 1	14(d)	12	N
+0710	Unrecognized Gain - 1	14(e)	12	N
0720	Description of Property (Unrecognized Gains) - 2	14(a)	35	AN or blank

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

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"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
			Reserved for Form 1041 Use
*0250	W1	20	AN or "STMbnn"
+0260	W1-(a)	12	N
+0270	W1-(b)	12	N
+0280	W1-(c)	12	N
+0290	W1-(d)	12	N
+0300	W1-(e)	12	N
0310	W1	20	AN
0320	W1-(a)	12	N
0330	W1-(b)	12	N
0340	W1-(c)	12	N
0350	W1-(d)	12	N
0360	W1-(e)	12	N
0370	W1	20	AN
0380	W1-(a)	12	N
			Name of Activity 2
			Net Income 2
			Net Loss 2
			Unallowed Loss 2
			Overall Gain 2
			Overall Loss 2
			Name of Activity 3
			Net Income 3

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0390	Net Loss 3	W1-(b)	12	N
0400	Unallowed Loss 3	W1-(c)	12	N
0410	Overall Gain 3	W1-(d)	12	N
0420	Overall Loss 3	W1-(e)	12	N
0430	Name of Activity 4	W1	20	AN
0440	Net Income 4	W1-(a)	12	N
0450	Net Loss 4	W1-(b)	12	N
0460	Unallowed Loss 4	W1-(c)	12	N
0470	Overall Gain 4	W1-(d)	12	N
0480	Overall Loss 4	W1-(e)	12	N
0490	Name of Activity 5	W1	20	AN
0500	Net Income 5	W1-(a)	12	N
0510	Net Loss 5	W1-(b)	12	N
0520	Unallowed Loss 5	W1-(c)	12	N
0530	Overall Gain 5	W1-(d)	12	N
0540	Overall Loss 5	W1-(e)	12	N
0550	Total Net Income	W1-(a)	12	N
0560	Total Net Loss	W1-(b)	12	N
0570	Total Unallowed	W1-(c)	12	N
0590	Reserved for Form 1041 Use	W2	6	Blank
*0600	Name of Activity 1	W2	20	AN or "STMbnn"
+0610	Current Year Deductions 1	W2-(a)	12	N
+0620	Prior Year Unallowed Deductions 1	W2-(b)	12	N
+0630	Overall Loss 1	W2-(c)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0640	Name of Activity 2	W2	20	AN
0650	Current Year Deductions 2	W2-(a)	12	N
0660	Prior Year Unallowed Deductions 2	W2-(b)	12	N
0670	Overall Loss 2	W2-(c)	12	N
0680	Name of Activity 3	W2	20	AN
0690	Current Year Deductions 3	W2-(a)	12	N
0700	Prior Year Unallowed Deductions 3	W2-(b)	12	N
0710	Overall Loss 3	W2-(c)	12	N
0720	Name of Activity 4	W2	20	AN
0730	Current Year Deductions 4	W2-(a)	12	N
0740	Prior Year Unallowed Deductions 4	W2-(b)	12	N
0750	Overall Loss 4	W2-(c)	12	N
0760	Total Current Year Deductions	W2-(a)	12	N
0770	Total Prior Year Unallowed Deductions	W2-(b)	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0950	Overall Loss 1	W3-(e)	12	N
0960	Name of Activity 2	W3	20	AN
0970	Net Income 2	W3-(a)	12	N
0980	Net Loss 2	W3-(b)	12	N
1000	Unallowed Loss 2	W3-(c)	12	N
1010	Overall Gain 2	W3-(d)	12	N
1020	Overall Loss 2	W3-(e)	12	N
1030	Name of Activity 3	W3	20	AN
1040	Net Income 3	W3-(a)	12	N
1050	Net Loss 3	W3-(b)	12	N
1060	Unallowed Loss 3	W3-(c)	12	N
1070	Overall Gain 3	W3-(d)	12	N
1080	Overall Loss 3	W3-(e)	12	N
1090	Name of Activity 4	W3	20	AN
1100	Net Income 4	W3-(a)	12	N
1110	Net Loss 4	W3-(b)	12	N
1120	Unallowed Loss 4	W3-(c)	12	N
1130	Overall Gain 4	W3-(d)	12	N
1140	Overall Loss 4	W3-(e)	12	N
1150	Name of Activity 5	W3	20	AN
1160	Net Income 5	W3-(a)	12	N
1170	Net Loss 5	W3-(b)	12	N
1180	Unallowed Loss 5	W3-(c)	12	N
1190	Overall Gain 5	W3-(d)	12	N
1200	Overall Loss 5	W3-(e)	12	N
1210	Total Net Income	W3-(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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 or "STMbnn" or blank
1620	Name of Activity 2	W4	25	AN
1630	Form or Schedule Reported on 2	W4	20	AN
1640	Loss 2	W4(a)	12	N
1650	Ratio 2	W4(b)	6	R
1660	Income and Special Allowance 2	W4(c)	12	N
1670	Loss Minus Income 2	W4(d)	12	N
1680	Name of Activity 3	W4	25	AN
1690	Form or Schedule Reported on 3	W4	20	AN
1700	Loss 3	W4(a)	12	N
1710	Ratio 3	W4(b)	6	R
1720	Income and Special Allowance 3	W4(c)	12	N
1730	Loss Minus Income 3	W4(d)	12	N
1740	Name of Activity 4	W4	25	AN

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

Field Identification No.		Form Ref.	Length	Field Description
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1950	Name of Activity 2	W5	20	AN
1960	Form or Schedule Reported on 2	W5	10	AN
1970	Loss 2	W5(a)	12	N
1980	Ratio 2	W5(b)	6	R
1990	Unallowed Loss 2	W5(c)	12	N
2000	Name of Activity 3	W5	20	AN
2010	Form or Schedule Reported on 3	W5	10	AN
2020	Loss 3	W5(a)	12	N
2030	Ratio 3	W5(b)	6	R
2040	Unallowed Loss 3	W5(c)	12	N
2050	Name of Activity 4	W5	20	AN
2060	Form or Schedule Reported on 4	W5	10	AN
2070	Loss 4	W5(a)	12	N
2080	Ratio 4	W5(b)	6	R
2090	Unallowed Loss 4	W5(c)	12	N
2100	Name of Activity 5	W5	20	AN
2110	Form or Schedule Reported on 5	W5	10	AN
2120	Loss 5	W5(a)	12	N
2130	Ratio 5	W5(b)	6	R
2140	Unallowed Loss 5	W5(c)	12	N
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	"0163" for Fixed; "nnnn" for variable format
		4	Value "*****"
0330		6	"FRMbbb"
0331		6	"8606bb"
0332		5	"PG02b"
0333		9	N (Primary SSN)
			Taxpayer Identification Number
0334		1	blank
0335		7	N 0000001 - 0000002
			Form Occurrence Number
0338	16	12	N
			Total IRA Conversion Amount
0342	17	12	N
			IRA Basis
0344	18	12	N
			Taxable IRA Conversion Amount
0351	19	12	N
			TY Roth IRA Withdrawals Not including Rollovers
0353	20	12	N
			Qualified First- Time Homebuyer Distr
0358	21	12	N
			Subtract Line 20 from Line 19
0361	22	12	N
			Basis in Roth IRA Contributions
0363	23	12	N
			Subtract Line 22 from Line 21
0368	24	12	N
			Basis in Roth IRA Conversions

Field Identification No.	Form Ref.	Length	Field Description
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0376	Net Roth IRA Withdrawals Not Including Basis	25	12	N	--
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Record Terminus Character	1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
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		4	"2712" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"8833bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (SSN or ITIN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000010
0010	SSN or ITIN	9	N, (Social Security Number or Individual Taxpayer Identification Number)
0020	Residence Name Line 2	35	AN, ("in care of" addressee, or address continuation) Allowable special characters are: space, ampersand, slash, hyphen, and percent
0030	Residence Street Address	35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen
0040	Residence City	22	AN, Allowable special characters are: space, slash, and hyphen
0050	Residence State Abbreviation	2	A (Standard Postal State Abbreviations)
0060	Residence Zip Code	12	N (left-justified)
0070	Residence Foreign State or Province	35	A, Allowable special character is space

Field Identification No.		Form Ref.	Length	Field Description
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0080	Residence Foreign Postal Code		20	AN, Allowable special character is space
0090	Residence Foreign Country		35	A, Allowable special character is space
0100	U.S. Name Line 2		35	AN, ("in care of" addressee, or address continuation) Allowable special characters are: space, ampersand, slash, hyphen, and percent
0110	U.S. Street Address		35	AN, Allowable special characters are: space, slash, hyphen, and ampersand
0120	U.S. City		22	A, Allowable special character is space
0130	U.S. State Abbreviation		2	A (Standard Postal State Abbreviations)
0140	U.S. Zip Code		12	N (left-justified)
0150	Section 6114 Treaty-Based Return Position Box		1	"X" or blank
0160	Reg 301.7701(b)-7 Treaty-Based Rtn Pos Box		1	"X" or blank
0170	U.S. Citizen/ Resident or U.S. Incorporated Box		1	"X" or blank
0180	Treaty Country Name	1a	35	AN, Allowable special character is space
0190	Treaty Article(s)	1b	70	AN, Allowable special characters are: space, comma, period, hyphen, and parentheses

Field Identification No.		Form Ref.	Length	Field Description
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*0200	Internal Revenue Code Prov Overruled/Modified	2	70	AN, or "STMbnn" Allowable special characters are: space, comma, period, hyphen, and parentheses
0210	Payer Name	3	35	AN, Allowable special characters are: ampersand, plus, hyphen, slash, comma, and space
0220	Payer TIN	3	9	N
0230	Payer Name Line 2	3	35	AN, ("in care of" addressee, or address continuation) Allowable special characters are: space, ampersand, slash, hyphen, and percent
0240	Payer U.S. Street Address	3	35	AN, allowable special characters are: ampersand, hyphen, slash, and comma
0250	Payer U.S. City	3	22	AN, Allowable special character is space
0260	Payer U.S. State	3	2	A (Standard Postal State Abbreviations)
0270	Payer U.S. Zip Code	3	12	N (left-justified)
*0280	Treaty Prov of Limitation on Benefits Article	4	70	AN, or "STMbnn" Allowable special characters are: space, comma, period, hyphen, and parentheses
0290	Explanation - 1	5	70	AN
0300	Explanation - 2	5	70	AN
0310	Explanation - 3	5	70	AN
0320	Explanation - 4	5	70	AN
0330	Explanation - 5	5	70	AN
0340	Explanation - 6	5	70	AN

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0350	Explanation - 7	5	70 AN
0360	Explanation - 8	5	70 AN
0370	Explanation - 9	5	70 AN
0380	Explanation - 10	5	70 AN
0390	Explanation - 11	5	70 AN
0400	Explanation - 12	5	70 AN
0410	Explanation - 13	5	70 AN
0420	Explanation - 14	5	70 AN
0430	Explanation - 15	5	70 AN
0440	Explanation - 16	5	70 AN
0450	Explanation - 17	5	70 AN
0460	Explanation - 18	5	70 AN
0470	Explanation - 19	5	70 AN
0480	Explanation - 20	5	70 AN
0490	Explanation - 21	5	70 AN
0500	Explanation - 22	5	70 AN
0510	Explanation - 23	5	70 AN
0520	Explanation - 24	5	70 AN
0530	Explanation - 25	5	70 AN
0540	Explanation - 26	5	70 AN
0550	Explanation - 27	5	70 AN
0560	Explanation - 28	5	70 AN

Record Terminus Character 1 Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0397" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8839bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010	1a	10	AN (first name)
			Eligible Child First Name - 1
0020	1a	15	AN (last name)
			Eligible Child Last Name - 1
0030		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen (see special instructions)
			Eligible Child Name Control - 1
0040	1b	4	DT
			Year of Birth - 1
0049	1c	1	"X" or blank
			Disabled Over 18 Box - 1
0060	1d	1	"X" or blank
			Special Needs Box - 1
0070	1e	1	"X" or blank
			Foreign Child Box - 1
0080	1f	9	N
			Identifying Number Child - 1

Field Identification No.		Form Ref.	Length	Field Description
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0090	Eligible Child First Name - 2	1a	10	AN (first name) or blank
0100	Eligible Child Last Name - 2	1a	15	AN (last name) or blank
0110	Eligible Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0120	Year of Birth - 2	1b	4	DT or blank
0129	Disabled Over 18 Box - 2	1c	1	'See 1st Occ.'
0140	Special Needs Box - 2	1d	1	'See 1st Occ.'
0150	Foreign Child Box - 2	1e	1	'See 1st Occ.'
0160	Identifying Number Child - 2	1f	9	N or blank
0170	Allowed Tax Credit Child - 1	2	12	N (\$10,390 Maximum Credit)
0171	Previous Year Form 8839 No Box - 1	3	1	"X" or blank
0173	Previous Year Form 8839 Yes Box - 1	3	1	"X" or blank
0174	Previous Year Form 8839 - 1	3	12	N
0177	Subtract Line 3 From Line 2 - 1	4	12	N
0180	Total Qualified Adoption Expenses Child - 1	5	12	N
0190	Smaller of All. Credit or Qual. Expenses Child - 1	6	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0200	Allowed Tax Credit Child - 2	2	12	N (\$10,390 Maximum Credit)
0201	Previous Year Form 8839 No Box - 2	3	1	"X" or blank
0203	Previous Year Form 8839 Yes Box - 2	3	1	"X" or blank
0204	Previous Year Form 8839 - 2	3	12	N
0207	Subtract Line 3 From Line 2 - 2	4	12	N
0210	Total Qualified Adoption Expenses Child - 2	5	12	N
0220	Smaller of All. Credit or Qual. Expenses Child - 2	6	12	N
0230	Total of Amounts on Line 6	7	12	N
0240	Modified AGI	8	12	N
0250	Modified AGI Minus \$155,860	9	12	N or blank
0255	More Than \$155,860 "No" Box	9	1	"X" or blank
0257	More Than \$155,860 "Yes" Box	9	1	"X" or blank
0260	Line 9 divided by 40,000	10	6	R
0270	Multiply Line 7 By Line 10	11	12	N
0280	Subtract Line 11 From Line 7	12	12	N
0284	Carryforward of Adoption Credit to Current Year	13	12	N
0289	Add Lines 12 and 13	14	12	N

Qualified Adoption Expenses

Field Identification No.		Form Ref.	Length	Field Description
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0291	Total Tax Before Credits & Other Taxes	15	12	N
0293	1040 Partial Credits & F8396 Mortgage Int CR	16	12	N
0295	Subtract Line 16 From Line 15	17	12	N
0297	Adoption Credit	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0293" for Fixed; "nnnn" for variable format
		4	Value "*****"
0300		6	"FRMbbb"
0301		6	"8839bb"
0302		5	"PG02b"
0303		9	N (Primary SSN)
			Taxpayer Identification Number
0304		1	blank
0305		7	N 0000001
0310	19	12	N (\$10,390 Maximum Credit)
			Allowed Tax Credit Child - 1
0311	20	1	"X" or blank
			Prev Yr Employer- Provided Benefits No Box - 1
0313	20	1	"X" or blank
			Prev Yr Employer- Provided Benefits Yes Box - 1
0314	20	12	N
			Prev Yr Employer- Provided Adoption Benefits - 1
0317	21	12	N
			Subtract Line 20 From Line 19 - 1
0320	22	12	N
			Employer Provided Adoption Benefits Child - 1
0323	22	4	"PYAB" or blank
			Prior Year Benefits Literal - 1
0326	22	12	N
			Prior Year Benefits Amount - 1
0330	19	12	N (\$10,390 Maximum Credit)
			Allowed Tax Credit Child - 2

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0331	Prev Yr Employer-Provided Benefits No Box - 2	20	1	"X" or blank
0333	Prev Yr Employer-Provided Benefits Yes Box - 2	20	1	"X" or blank
0334	Prev Yr Employer-Provided Adoption Benefits - 2	20	12	N
0337	Subtract Line 20 From Line 19 - 2	21	12	N
0340	Employer Provided Adoption Benefits Child - 2	22	12	N
0343	Prior Year Benefits Literal - 2	22	4	"PYAB" or blank
0346	Prior Year Benefits Amount - 2	22	12	N
0350	Total of Employer Provided Adoption Benefits	23	12	N
0360	Smaller of All. Tax Credit or Adoption Benefits 1	24	12	N
0370	Smaller of All. Tax Credit or Adoption Benefits 2	24	12	N
0380	Tot. of Smaller of All. Tax Credit or Adop. Ben.	25	12	N
0390	Modified AGI	26	12	N
0393	Modified AGI > \$155,860 "No" Box	27	1	"X" or blank
0395	Modified AGI > \$155,860 "Yes" Box	27	1	"X" or blank
0400	Modified AGI minus \$155,860	27	12	N or blank

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0410 Line 27 Divided by 40,000	28	6	R
0420 Multiply Line 25 By Line 28	29	12	N
0440 Excluded Benefits	30	12	N
0442 Is Line 30 more than Line 23 "No" Box	31	1	"X" or blank
0445 Is line 30 more than Line 23 "Yes" Box	31	1	"X" or blank
0450 Taxable Benefits	31	12	N
Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0234" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8853bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0009	MSA Acct Holder SSN		9	N

0160	Total Employer Contributions for Current Tax Year	1	12	N
0170	TaxPayer MSA Contributions for Current Tax Year	2	12	N
0180	Limitation Amount	3	12	N
0190	Compensation Amount	4	12	N
0200	Archer MSA Deduction	5	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0210	Total MSA Distributions Received	6a	12	N
0220	Distributions Rolled Over & Excess Contributions	6b	12	N
0230	Net MSA Distributions	6c	12	N
0240	Total Unreimbursed Qualified Medical Expenses	7	12	N
0250	Taxable Archer MSA Distributions	8	12	N
0260	Exceptions to 15% Tax Box	9a	1	"X" or blank
0270	Additional 15% Taxable MSA Distributions	9b	12	N
0272	Total Medicare & Choice MSA Distributions Received	10	12	N
0274	Tot Medicare & Choice Unreimbursed Med Expenses	11	12	N
0276	Taxable Medicare & Choice MSA Distributions	12	12	N
0278	Exceptions to 50% Tax Box	13a	1	"X" or blank
0279	Additional 50% Taxable Medicare & Choice MSA Distr	13b	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0260" for Fixed; "nnnn" for variable format
		4	Value "*****"
0280		6	"FRMbbb"
0281		6	"8853bb"
0282		5	"PG02b"
0283		9	N (Primary SSN)
			Taxpayer Identification Number
0284		1	blank
0285		7	N 0000001
			Form Occurrence Number
0288		35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
			Policyholder Name
0289		9	N
			Policyholder SSN
0290	Section C	1	No Entry
			More Than One Section C Box
0295		4	First 4 significant characters of the insured last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
			Insured Name Control
0300	14a	35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
			Name of Insured
0310	14b	9	N
			Insured SSN
0320	15	1	"X" or blank
			Payments or Death Benefits - Yes

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0330	Payments or Death Benefits - No	15	1	"X" or blank
0340	Insured Terminally Ill - Yes	16	1	"X" or blank
0350	Insured Terminally Ill - No	16	1	"X" or blank
0360	Gross LTC Payment Amounts	17	12	N
0370	Qualified LTC Insurance Contract Amount	18	12	N
0380	Accelerated Death Benefits Received	19	12	N
0390	Qual LTC Insur Contract & Acc Death Benefit Totals	20	12	N
0400	Multiply \$230 By Number of Days of LTC Period	21	12	N
0410	Qualified LTC Service Incurred Costs	22	12	N
0420	Larger of Line 21 or Line 22	23	12	N
0430	Total Reimbursements Received	24	12	N
0440	Per Diem Limitation	25	12	N
0450	Taxable Payments	26	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0148" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"8859bb"
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	SSN	9	N

0170	Prior Year Carryforward Credit	12	N
0180	Tax from Form 1040	12	N
0190	Additional Credit Amounts from Form 1040	12	N
0192	Amount from F6251	12	N
0196	Additional Credit Amounts plus F6251 Amount	12	N

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

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0773" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8863bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
0010	1a	10	AN (first name) or blank
	Name - 1		
0020	1a	15	AN (last name) or blank
	- 1		
0030	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
	Control - 1		
0035	1b	9	N or blank
0040	1c	12	N
	Qualified Expenses Paid in Current Tax Year - 1		
0050	1d	12	N
	Smaller of Exp Paid in Current TY or \$1000 - 1		
0060	1e	12	N
	Subtract Columns d from c - 1		
0070	1f	12	N
	Enter 1/2 of the Amt in Column e - 1		

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Student's First Name - 2	1a	10	'See 1st Occ.'
0090	Student's Last Name - 2	1a	15	'See 1st Occ.'
0100	Student's Name Control - 2	1a	4	'See 1st Occ.'
0105	Student's SSN - 2	1b	9	'See 1st Occ.'
0110	Qualified Expenses Paid in Current Tax Year - 2	1c	12	N
0120	Smaller of Exp Paid in Current TY or \$1000 - 2	1d	12	N
0130	Subtract Columns d from c - 2	1e	12	N
0140	Enter 1/2 of the Amt in Column e - 2	1f	12	N
0150	Student's First Name - 3	1a	10	'See 1st Occ.'
0160	Student's Last Name - 3	1a	15	'See 1st Occ.'
0170	Student's Name Control - 3	1a	4	'See 1st Occ.'
0175	Student's SSN - 3	1b	9	'See 1st Occ.'
0180	Qualified Expenses Paid in Current Tax Year - 3	1c	12	N
0190	Smaller of Exp Paid in Current TY or \$1000 - 3	1d	12	N
0200	Subtract Columns d from c - 3	1e	12	N
0210	Enter 1/2 of the Amt in Column e - 3	1f	12	N
0220	Total of Column d	2d	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0230	Total of Column f	2f	12	N
0240	Add Amounts in Line 2, Columns d and f	3f	12	N
0250	Student's First Name - 1	4a	10	AN (first name) or blank
0260	Student's Last Name - 1	4a	15	AN (last name) or blank
0270	Student's Name Control - 1	4a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
0275	Student's SSN - 1	4b	9	N or blank
0280	Qualified Expenses - 1	4c	12	N
0290	Student's First Name - 2	4a	10	'See 1st Occ.'
0300	Student's Last Name - 2	4a	15	'See 1st Occ.'
0310	Student's Name Control - 2	4a	4	'See 1st Occ.'
0315	Student's SSN - 2	4b	9	'See 1st Occ.'
0320	Qualified Expenses - 2	4c	12	'See 1st Occ.'
0330	Student's First Name - 3	4a	10	'See 1st Occ.'
0340	Student's Last Name - 3	4a	15	'See 1st Occ.'
0350	Student's Name Control - 3	4a	4	'See 1st Occ.'
0355	Student's SSN - 3	4b	9	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0360	Qualified Expenses - 3	4c	12	'See 1st Occ.'
0370	Student's First Name - 4	4a	10	'See 1st Occ.'
0380	Student's Last Name - 4	4a	15	'See 1st Occ.'
0390	Student's Name Control - 4	4a	4	'See 1st Occ.'
0395	Student's SSN - 4	4b	9	'See 1st Occ.'
0400	Qualified Expenses - 4	4c	12	'See 1st Occ.'
0410	Student's First Name - 5	4a	10	'See 1st Occ.'
0420	Student's Last Name - 5	4a	15	'See 1st Occ.'
0430	Student's Name Control - 5	4a	4	'See 1st Occ.'
0435	Student's SSN - 5	4b	9	'See 1st Occ.'
0440	Qualified Expenses - 5	4c	12	'See 1st Occ.'
0450	Total Qualified Expenses	5	12	N
0460	Smaller of Line 5 or \$10,000	6	12	N
0470	Multiply Line 6 by 20%	7	12	N
0480	Tentative Education Credits - Add Lines 3 and 7	8	12	N
0490	Enter \$52,000 (\$105,000 if Married Filing Jointly)	9	12	N
0500	Modified AGI from 1040 or 1040A	10	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0510	Subtract Lines 10 from 9	11	12	N	
0515	Enter \$10,000 (\$20,000 if Married Filing Jointly)	12	12	N	
0520	Divide Line 11 by \$10,000 (by \$20,000 if Married)	13	6	R	
0529	Multiply Line 8 by Line 13	14	12	N	
0540	Tax from 1040 or 1040A	15	12	N	
0550	Total 1040/1040A other credits	16	12	N	
0565	Initial Minimum Tax from Form 6251	17	12	N	--
0570	Add Lines 16 and 17	18	12	N	
0580	Subtract Line 18 from Line 15	19	12	N	
0590	Education Credits	20	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0983" 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
3210	SCH K 6a	12	N
			Ordinary Dividends

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
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	
@3265	Section 1250 Gain Attach. Schedule	9c	6	"STMBnn" or blank	
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	
3320	Investment Interest Expense	SCH K 13c	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*3330	Section 59(e)(2) Expenditures Type	SCHK13d(1)	20	AN or "STMbnn"
+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 blank
@3415	Rental Real Estate Attachment	SCH K 15c	6	"STMbnn" or blank
*3430	Other Rental Real Estate Credits	SCH K 15d	12	N or "STMbnn" or blank
+3440	Type of Rental Credit	SCH K 15d	15	AN
3445	Statement Reference - BMF Use Only	SCH K 15d	6	Blank

Field Identification No.		Form Ref.	Length	Field Description
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*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	Other Credits Attach Schedule	SCH K 15f	6	"STMbnn" or 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
@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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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	12	N
3640	Foreign Taxes (Accrued)	SCH K 16l	12	N
				--
				--
3660	Reduction in Taxes	SCH K 16m	12	N
@3665	Reduction in Taxes (Attach Schedule)	SCH K 16m	6	"STMbnn" or blank
3670	Depreciation Adjustment	SCH K 17a	12	N
3680	Adjusted Gain or Loss	SCH K 17b	12	N
@3685	Adjusted Gain or Loss Attachment	SCH K 17b	6	"STMbnn" or blank
3690	Depletion (Other than Oil and Gas)	SCH K 17c	12	N
3700	Gross Income Oil, Gas & Geothermal Properties	SCH K 17d	12	N
@3705	Oil, Gas & Geothermal Attachment	SCH K 17d	6	"STMbnn" or blank
3710	Deductions Oil, Gas & Geothermal Prop.	SCH K 17e	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@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
@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	Byte Count "1520" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "SCHbK1"
0001		6	Schedule Type "8865bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler Blank
0005		7	Schedule Occurrence Number N 0000001 - 0000010
0010		8	Tax Year Beginning YYYYMMDD
0020		8	Tax Year Ending YYYYMMDD
0030		1	Final K-1 "X" or blank
0040		1	Amended K-1 NO ENTRY

0100	A	9	Partnership's Identifying Number (EIN or SSN) N or blank
0110	B	35	Partnership's Name 1 AN
0120	B	35	Partnership's Name 2 AN
0130	B	35	Partnership's Address 1 AN
0140	B	35	Partnership's Address 2 AN
0150	B	22	Partnership's City AN

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
				--
				--
				--
				--
				--
				--
				--
				--
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
0370	Partner's State	D	2	A or ".b"
0380	Partner Foreign Country	D	22	AN

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	----
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	
0799	Asterisk Line 1	1	1	"*" or blank	--
0800	Ordinary Business Income (Loss)	1	12	N	
@0805	Ordinary Business Income Attach.	1	6	"STMbnn" or blank	
0809	Asterisk Line 2	2	1	"*" or blank	
0810	Rental Real Estate Income (Loss)	2	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0815	Rental Real Estate Income Attach.	2	6	"STMbnn" or blank
0819	Asterisk Line 3	3	1	"*" or blank
0820	Other Rental Income (Loss)	3	12	N
@0825	Other Rental Income Attach.	3	6	"STMbnn" or blank
0829	Asterisk Line 4	4	1	"*" or blank
0830	Guaranteed Payments	4	12	N
@0835	Guaranteed Payments Attach.	4	6	"STMbnn" or blank
0839	Asterisk Line 5	5	1	"*" or blank
0840	Interest Income	5	12	N
@0845	Interest Income Attach.	5	6	"STMbnn" or blank
0849	Asterisk Line 6a	6a	1	"*" or blank
0850	Ordinary Dividends	6a	12	N
@0855	Ordinary Dividends Attach.	6a	6	"STMbnn" or blank
0859	Asterisk Line 6b	6b	1	"*" or blank
0860	Qualified Dividends	6b	12	N
@0865	Qualified Dividends Attach.	6b	6	"STMbnn" or blank
0869	Asterisk Line 7	7	1	"*" or blank
0870	Royalties	7	12	N
@0875	Royalties Attach.	7	6	"STMbnn" or blank
0879	Asterisk Line 8	8	1	"*" or blank
0880	Short Term Capital Gain (Loss)	8	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0885	S-T Capital Gain Attach.	8	6	"STMbnn" or blank
0889	Asterisk Line 9a	9a	1	"*" or blank
0890	Long Term Capital Gain (Loss)	9a	12	N
@0895	L-T Capital Gain Attach.	9a	6	"STMbnn" or blank
0899	Asterisk Line 9b	9b	1	"*" or blank
0900	Collectibles (28%) Gain (Loss)	9b	12	N
@0905	Collectibles Gain Attach.	9b	6	"STMbnn" or blank
0909	Asterisk Line 9c	9c	1	"*" or blank
0910	Unrecaptured Section 1250 Gain	9c	12	N
@0915	Unrecaptured Sect. 1250 Gain Attach.	9c	6	"STMbnn" or blank
0919	Asterisk Line 10	10	1	"*" or blank
0920	Section 1231 Gain (Loss)	10	12	N
@0925	Section 1231 Gain Attach.	10	6	"STMbnn" or blank
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
1150	Other Income Amount 3	11	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
				--
				--
1219	Asterisk Line 12	12	1	"*" or blank
1220	Section 179 Deduction	12	12	N
@1225	Section 179 Deduction Attach.	12	6	"STMbnn" or blank
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
1550	Credits & Credit Recapture Amount 3	15	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
1780	Foreign Transactions Code 5	16	1	A or blank
1790	Foreign Transactions Amount 5	16	12	N

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

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

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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
2350	Other Information Amount 3	20	12	N
2360	Other Information Code 4	20	1	A or blank
2370	Other Information Amount 4	20	12	N
2380	Other Information Code 5	20	1	A or blank
2390	Other Information Amount 5	20	12	N
2400	Other Information Code 6	20	1	A or blank
2410	Other Information Amount 6	20	12	N
@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
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0742" for Fixed; "nnnn" for variable format
		4	Value "****"
0000		6	"FRMbbb"
0001		6	"8874bb"
0002		5	"PG01b"
0003		9	N (Primary SSN) Taxpayer Identification Number
0004		1	Blank
0005		7	N 0000001 Form Occurrence Number
0010		9	NO ENTRY Identifying Number
*0020	1(a)	35	AN or "STMbnn" CDE Name-1
+0030	1(a)	35	AN CDE Street Address-1
*+0040	1(a)	22	AN or "STMbnn" CDE City-1
+0050	1(a)	2	A CDE State-1
+0060	1(a)	12	N (left-justified) CDE Zip Code-1
+0070	1(b)	9	N CDE ID Number-1
+0080	1(c)	8	DT Date of Initial Investment-1
+0090	1(d)	12	N Equity Investment Amount-1
+0095	1(e)	6	R Credit Rate-1
*+0100	1(f)	12	N or "STMbnn" or Blank Credit-1
0110	1(a)	35	AN CDE Name-2
0120	1(a)	35	AN CDE Street Address-2
0130	1(a)	22	AN CDE City-2

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	CDE State-2	1(a)	2	A or blank
0150	CDE Zip Code-2	1(a)	12	N (left-justified) or blank
0160	CDE ID Number-2	1(b)	9	N or blank
0170	Date of Initial Investment-2	1(c)	8	DT or blank
0180	Equity Investment Amount-2	1(d)	12	N
0185	Credit Rate-2	1(e)	6	R
0190	Credit-2	1(f)	12	N
0200	CDE Name-3	1(a)	35	AN
0210	CDE Street Address-3	1(a)	35	AN
0220	CDE City-3	1(a)	22	AN
0230	CDE State-3	1(a)	2	A or blank
0240	CDE Zip Code-3	1(a)	12	N (left-justified) or blank
0250	CDE ID Number-3	1(b)	9	N or blank
0260	Date of Initial Investment-3	1(c)	8	DT or blank
0270	Equity Investment Amount-3	1(d)	12	N
0275	Credit Rate-3	1(e)	6	R
0280	Credit-3	1(f)	12	N
0285	EIN of Pass-Through Entity	2	9	N or "SEEBATTAC" or blank
0290	New Markets Credits from Pass-Through Entities	2	12	N
@0295	More Than One Pass-Through Entity	2	6	"STMbnn" or blank
0300	Current Year Credit	3	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0400	Regular Tax Before Credits	4	12	N
0410	Alternative Minimum Tax	5	12	N
0420	Regular Tax Plus Alternative Minimum Tax	6	12	N
0430	Foreign Tax Credit	7a	12	N
0445	Credits from Form 1040	7b	12	N

0520	Possessions Tax Credit (Form 5735)	7c	12	NO ENTRY
0530	Credit for Fuel from a Nonconventional Source	7d	12	N
0540	Qualified Electric Vehicle Credit	7e	12	N
0550	Total Credits	7f	12	N
0560	Net Income Tax	8	12	N
0570	Net Regular Tax	9	12	N
0580	Enter 25% of Excess	10	12	N
0590	Tentative Minimum Tax	11	12	N
0600	Greater of Line 10 or Line 11	12	12	N
0610	Subtract Line 12 from Line 8	13	12	N

FORM 8874

New Markets Credit

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
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0620 New Markets Credit Allowed for Current Year	14	12	N
--	----	----	---

Record Terminus Character		1	Value "#"
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Reportable Transaction Disclosure
Statement

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0735" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8886bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000010
			Form Occurrence Number
0010		9	NO ENTRY
			Identifying Number
0020		1	"X" or blank
			Protective Disclosure Indicator
*0030	1a	35	AN or "STMbnn"
			Transaction Name
+0040	1b	11	AN or blank
			Tax Shelter Registration Number
0050	1b	6	Blank
			List of Tax Shelter Numbers - BMF Use
0100	2a	1	"X" or blank
			Listed Transaction
0110	2b	1	"X" or blank
			Confidential Transaction
0120	2c	1	"X" or blank
			Transaction with Contractual Protection
0130	2d	1	"X" or blank
			Loss Transaction
0140	2e	1	"X" or blank
			Transaction with Significant Book- Tax Difference

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0150	Transaction with Brief Asset Holding Period	2f	1	"X" or blank
0200	Identify Listed Transaction	3	35	AN
0205	Statement Reference - BMF Use Only	3	6	Blank
0220	Number of Transactions on Form	4	3	N
0230	Name of Other Entity	5	35	AN
0240	EIN of Other Entity	5	9	N or blank
*0300	Person Paid Fee Name 1	6a	35	AN or "STMbnn" or blank
+0310	Street Address 1	6b	35	AN or blank
*+0320	City 1	6b	22	A or "STMbnn" or blank
+0330	State 1	6b	2	A (Standard Postal State Abbreviation) or blank
+0340	Zip Code 1	6b	12	N (left-justified) or blank
0350	Person Paid Fee Name 2	6a	35	AN or blank
0360	Street Address 2	6b	35	AN or blank
0370	City 2	6b	22	A or blank
0380	State 2	6b	2	A (Standard Postal State Abbreviation) or blank
0390	Zip Code 2	6b	12	N (left-justified) or blank
0400	Person Paid Fee Name 3	6a	35	AN or blank
0410	Street Address 3	6b	35	AN or blank
0420	City 3	6b	22	A or blank

Reportable Transaction Disclosure
Statement

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

FORM PAYMENT

Balance Due and Estimated Payments

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0123" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"PMTbbb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000002
0010	Primary SSN	9	N
0020	Secondary SSN	9	N
0030	Routing Transit Number	9	N
0040	Bank Account Number	17	AN (including hyphens or blank)
0050	Type of Account	1	"1" = Checking "2" = Savings
0060	Amount of Tax Payment	12	N (positive only)
0070	Tax Type Code	5	AN, Values: "1040E" = Form 1040, "1040A" = Form 1040A, "1040Z" = Form 1040EZ, "1040T" = Telefile "1040S" = Estimated Payments

FORM PAYMENT

Balance Due and Estimated Payments

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0080 Requested Payment Date		8	YYYYMMDD for Balance Due (Form 1040, 1040A, 1040EZ & Telefile) YYYYMMDD for Estimated Payments Values: "20050415" or "20050615" or "20050915"
0090 Taxpayer's Day Time Phone Number		10	N -- --
Record Terminus Character		1	Value "#"

AUTHENTICATION

Authentication Record

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0285" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000	Record ID	6	"ATHbbb"
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
0008	PIN Type Code	1	P = Practitioner PIN S = Self-Select PIN - Practitioner O = Self-Select PIN - On Line Blank = No PIN Used F8453/8453-OL Required
0010	Primary Date of Birth	8	YYYYMMDD
0020	Primary Prior Year Adjusted Gross Income	12	N
0035	Primary Taxpayer Signature	5	N (PIN)
0040	Spouse Date of Birth	8	YYYYMMDD
0050	Spouse Prior Year Adjusted Gross Income	12	N
0065	Spouse Signature	5	N (PIN)
0070	Taxpayer Signature Date	8	YYYYMMDD

AUTHENTICATION

Authentication Record

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0075	Jurat/Disclosure Code	1	A = On-Line Self Select PIN Form 1040/A/EZ B = Regular On-Line Filing Form 1040/A/EZ C = Self Select PIN by ERO Form 1040/A/EZ D = Practitioner PIN Program Form 1040/A/EZ or Blank (Form 8453 Required)
0080	PIN Authorization Code	1	Blank = PIN not used, 1 = Taxpayer Entered PIN 2 = ERO Entered Primary PIN 3 = ERO Entered Spouse PIN 4 = ERO Entered Both PINS
0090	ERO EFIN/PIN	11	AN
0100	Reserve	35	Blank
0110	Reserve	80	Blank
0120	Reserve	35	Blank
0130	Reserve	20	Blank
			--
			--
	Record Terminus Character	1	Value "#"

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0316" for Fixed or Variable Format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID Value "SUMbbb"
0001		11	Filler Blank
0002		9	Taxpayer Identification Number Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003		8	Filler Blank
0010		35	Electronic Return Originator Name AN
0020		6	Electronic EFIN of ERO N
0030		6	Intermediate Service Provider EFIN/SBIN AN or blank
0040		6	Number of Logical Records in Tax Return N (Maximum = 009999)
0050		2	Number of Form W-2 Records N (00-50)
0055		2	Filler Blank
0060		2	Number of Form W-2G Records N (00-30)
0063		2	Number of Form W-2GU Records N (00-10)
0070		2	Number of Form 1099-R Records N (00-10)
0075		2	Number of FEC Records N (00-10)
0080		3	Number of Schedule Records N (000-099) (Occurrences of "SCHb")

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
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")
0105	Number of Allocation Record	1	N (0-1) (Occurrence of "Alloc")
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"
0185	Paper Document Indicator 5	1	"1" = Form 3115, Change in Accounting Method, else "0"

SUM RECORD

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

SUM RECORD

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