

September 15, 2004

Publication 1346 - Record Layout Changes #1

Record Layouts dated 09/03/04

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

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**These changes are effective January 14, 2005.**

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**Updates/Corrections**

**A. Memo**

Form 8689 (Release 1) - I failed to mention the following changes

- Seq 0285: Re-sequenced to Seq 0290; Changed the Identification to "Clean-Fuel Vehicles Deduction"

Form 6251 Page 2 (Release 3)

- The last bullet for Seq 0515 should be the Seq 0625 (This was a typo.)

**B. Record Layout**

Form W-2 (Release 2)

- The Field No. \*0030 should be 0030

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1. Form 1040 Page 1
    - Seq \*0720: Deleted ("QPA", "Clean-Fuel", and "FBO") from the Field Description
  2. Form 1040 Page 2
    - Seq 1270: Changed the Form Ref. to 72a
    - Seq 1272: Changed the Form Ref. to 72b
    - Seqs 1274, 1276: Changed the Form Ref. to 72c
    - Seq 1278: Changed the Form Ref. to 72d
    - Seq 1280: Changed the Form Ref. to 73
    - Seq 1290: Changed the Form Ref. to 74
    - Seqs 1295, 1300: Changed the Form Ref. to 75
  3. Schedule E Page 2
    - Seqs 1200, 1260, and 1320: Deleted "STMbnn" from the Field Description

4. Form T Page 1

- Seq 0260: Added "\*" before the Field No.;  
Changed the Field Description to (AN, "STMbnn" or blank)
- Seqs 0270, 0280, and 0290: Added "+" before the Field No.
- Seq @0495: Changed the Identification to "Merchantable Timber  
BMF ONLY Statement";  
Changed the Field Description to "Blank"
- Seqs @0495, @0655, and @0955: Removed "@" sign from the Field No.
- Seq 0500: Added "\*" before the Field No.;  
Changed the Field Description to (AN, "STMbnn" or blank)
- Seqs 0510, 0520, and 0530: Added "+" before the Field No.
- Seq @0655: Changed the Identification to "Premerchantable Timber  
BMF ONLY Statement";  
Changed the Field Description to "Blank"
- Seq 0660: Added "\*" before the Field No.;  
Changed the Field Description to (AN, "STMbnn" or blank)
- Seq 0670: Added "+\*" before the Field No.;  
Changed the Field Description to (AN, "STMbnn" or blank)
- Seqs 0680, 0690, and 0700: Added "+" before the Field No.
- Seq @0955: Changed the Identification to "Improvements BMF  
ONLY Statement";  
Changed the Field Description to "Blank"

5. Form T Page 2

- Seq 1030: Added "\*" before the Field No.;  
Changed the Field Description to (AN, "STMbnn" or blank)

6. Form T Page 4

- Seq 1660: Added "\*" before the Field No.;  
Changed the Field Description to (AN, "STMbnn" or blank)
- Seqs 1670, 1680, and 1690: Added "+" before the Field No.
- Seq @1855: Changed the Identification to "Merchantable Timber  
BMF ONLY Statement-S";  
Changed the Field Description to "Blank"
- Seqs @1855, @2055, @2355, and @2425: Removed "@" sign from the  
Field No.
- Seq 1860: Added "\*" before the Field No.;  
Changed the Field Description to (AN, "STMbnn" or blank)
- Seqs 1870, 1880, and 1890: Added "+" before the Field No.
- Seq @2055: Changed the Identification to "Premerchantable Timber  
BMF ONLY Statement-S";  
Changed the Field Description to "Blank"
- Seq 2060: Added "\*" before the Field No.;  
Changed the Field Description to (AN, "STMbnn" or blank)
- Seq 2070: Added "+\*" before the Field No.;  
Changed the Field Description to (AN, "STMbnn" or blank)
- Seqs 2080, 2090, and 2100: Added "+" before the Field No.
- Seq @2355: Changed the Identification to "Improvements BMF ONLY  
Statement-S";  
Changed the Field Description to "Blank"
- Seq @2425: Changed the Identification to "Lines 34-to-41-Format  
BMF ONLY Statement";  
Changed the Field Description to "Blank"

7. Form T Page 5
  - Seq 2450: Added "\*" before the Field No.; Changed the Field Description to (AN, "STMbnn" or blank)
  - Seq 2460: Added "+ " before the Field No.; Changed the Field Description to (AN, "STMbnn" or blank)
  - Seqs 2470, and 2480: Added "+" before the Field No.
  - Seq @2625: Changed the Identification to "BMF ONLY Activities Statement"; Changed the Field Description to "Blank"
  - Seqs @2625: Removed "@" sign from the Field No.
8. Form W-2GU
  - Seqs \*0242, 0252, 0257, and 0260: Added the literal value "W" to the Field Descriptions
9. Form 1116 Page 1
  - New Byte Count: 1054
  - Seqs 0600, 0700, 0800: Changed the Length from 10 to 8; Changed the Field Description from (DT or "1099 TAXES") to (DT or "1099 TAX")
10. Form 2441 Page 1
  - Seq 0090: Deleted "STMbnn" from the Field Description
11. Schedule 2 Page 1
  - Seq 0090: Deleted "STMbnn" from the Field Description
12. Form 4563
  - Seqs \*0150, \*+0170: Changed the Field Descriptions to (AN, "STMbnn" or blank)
13. Form 5074
  - Seqs \*0260, \*0270, \*0410, and \*0420 : Changed the Field Descriptions to (AN, "STMbnn" or blank)
  - Seq 0320: Changed the (GUAM) to (Guam) in the Identification
14. Form 8606 Page 2
  - Seq 0361: Changed the Identification to "Roth IRA Contribution Basis"
15. Form 8689
  - Seqs \*0260, \*0400: Changed the Field Descriptions to (AN, "STMbnn" or blank)
  - Seq 0290: Changed the Identification to "Clean-Fuel Vehicles Deduction"
16. Form 8801 Page 2
  - Seq 0540: Changed the Identification to "Subtract Line 35 from Line 31"
  - Seq 0550: Changed "38" to "33" in the Identification
  - Seq 0600: Changed the Identification to "Multiply Line 27 by Applicable %"

17. Form 8853 Page 1
  - New Byte Count: 0241
  - Added New Seqs: 0015, @0025
18. Form 8891
  - Seq \*270: Changed the Field Description to (AN, "STMbnn" or blank)
19. Authentication Record
  - Seq 0090: Changed the Field Description from "AN" to "N"

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0951" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"W-2bbb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000050
0010	Corrected W-2		1	"X" or blank
0020	Control Number	a	14	AN or blank
0030	Void Ind		1	"X" or blank
0040	Employer Identification Number	b	9	N
0045	Employer Name Control	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
0050	Employer Name	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ( )

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

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

Field Identification No.		Form Ref.	Length	Field Description
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0258	Year 3 (for Prior Year USERRA Contribution)	12c	2	N (YY) or blank
0259	Employer's Use Amount 3	12c	12	N
0260	Employer's Use Code 4	12d	6	A-H, J-N, P, R-T, V, W,   or blank
0261	Year 4 (for Prior Year USERRA Contribution)	12d	2	N (YY) or blank
0262	Employer's Use Amount 4	12d	12	N
0265	Statutory Employee Ind	13	1	"X" or blank
0267	Retirement Plan Ind	13	1	"X" or blank
0269	Third-Party Sick Pay Ind	13	1	"X" or blank
*0270	Other Deducts/ Benefits Type 1	14	8	AN, "STMbnn" or blank
+0272	Other Deducts/ Benefits Amt 1	14	12	N
0280	Other Deducts/ Benefits Type 2	14	8	AN or blank
0282	Other Deducts/ Benefits Amt 2	14	12	N
0290	Other Deducts/ Benefits Type 3	14	8	AN or blank
0292	Other Deducts/ Benefits Amt 3	14	12	N
0300	Other Deducts/ Benefits Type 4	14	8	AN or blank
0302	Other Deducts/ Benefits Amt 4	14	12	N



Field Identification No.		Form Ref.	Length	Field Description	
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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
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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
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		4	"1417" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel 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.	Field Description	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", "JURYbPAY", "501(C)(18)", "PPR", "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
-----	----	-----	-----
		4	"1155" for Fixed;   "nnnn" for variable format
		4	Value "*****"
0760		6	"RETbbb"
0761		6	"1040bb"
0762		5	"PG02b"
0763		9	N (Primary SSN)
0764		1	blank
0765		6	Value "200412", YYYYMM
0766		1	blank
0770	37	12	N
0772	38a	1	"X" or blank
0774	38a	1	"X" or blank
0776	38a	1	"X" or blank
0778	38a	1	"X" or blank
0783	38a	1	1, 2, 3, 4 or blank
0786	38b	1	"X" or blank
0787	39	8	"SECTb933" or blank
0788	39	2	"IE" or blank
0789	39	12	N
0800	40	12	N

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

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

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



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

Field Identification No.		Form Ref.	Length	Field Description	
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1205	Form 4136 Block	69b	1	"X" or blank	
1208	Form 8885 Block	69c	1	"X" or blank	
1210	Other Payments	69	12	N	
1245	Form 8689 Literal	69	9	"FORMb8689" or blank	
1246	Form 8689 Amount	69	12	N	
1250	Total Payments	70	12	N	
1260	Overpaid	71	12	N	
1262	Direct Deposit-Yes		1	"X" or blank	
1263	Direct Deposit-No		1	"X" or blank	
1270	Refund	72a	12	N	
1272	Routing Transit Number	72b	9	N or blank	
1274	Checking Account Indicator	72c	1	"X" or blank	
1276	Savings Account Indicator	72c	1	"X" or blank	
1278	Depositor Account Number	72d	17	AN (includes hyphens or blank)	
1280	Applied to ES Tax	73	12	N	
1290	Amount Owed	74	12	N	
1295	ES Penalty Indicator	75	1	NO ENTRY	
1300	ES Penalty Amount	75	12	N	
1303	Third Party Designee "Yes" Box		1	"X" or blank	
1305	Third Party Designee "No" Box		1	"X" or blank	
1307	Third Party Designee Name		35	AN or "PREPARER"	

Field Identification No.	Form Ref.	Length	Field Description
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1309		10	N Third Party Designee Telephone Number
1313		5	AN or blank Third Party Designee PIN
1315		12	No Entry Remittance
1317		1	"X" or blank   Filing A Community Property State Return
1321		5	N (PIN Use Only) Primary Taxpayer Signature
1323		25	AN Occupation
1324		5	N (PIN Use Only) Spouse Signature
1325		1	"X" or blank Surviving Spouse
1326		1	"X" or blank Personal Representative
1327		25	AN Spouse Occupation
1328		10	N Taxpayer Daytime Telephone Number
1329		20	N, Allowable special characters are hyphen and space Taxpayer Optional Foreign Telephone Number
1338		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks Non-Paid Preparer
1340		35	AN Name of Paid Preparer
1350		1	AN ("X" if self-employed, otherwise blank) Preparer Self-Employment Indicator
1360		9	N, PNNNNNNNN   or SNNNNNNNN Preparer SSN/ Preparer TIN

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 "#"

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

Field Identification No.		Form Ref.	Length	Field Description
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+1194	Part/S-Corp Nonpassive Sec 179 Deduction	28A(i)	12	N
+1196	Part/S-Corp Nonpassive Sch K-1 Income	28A(j)	12	N
1200	Part/S-Corp Name B	28B(a)	47	AN, "PYA", "UPE"
1210	Part/S-Corp Ind	28B(b)	1	"P" or "S" or blank
1220	Foreign Partner	28B(c)	1	"X" = Yes, " " = No
1230	Part/S-Corp EIN	27B(d)	9	N
1238	Any Amount is Not At Risk	28B(e)	1	"X" or blank
1243	Part/S-Corp Passive F8582 Loss	28B(f)	12	N
1247	Part/S-Corp Passive Sch K-1 Income	28B(g)	12	N
1253	Part/S-Corp Nonpassive Sch K-1 Loss	28B(h)	12	N
1255	Part/S-Corp Nonpassive Sec 179 Deduction	28B(i)	12	N
1257	Part/S-Corp Nonpassive Sch K-1 Income	28B(j)	12	N
1260	Part/S-Corp Name C	28C(a)	47	AN, "PYA", "UPE"
1270	Part/S-Corp Ind	28C(b)	1	"P" or "S" or blank
1280	Foreign Partner	28C(c)	1	"X" = Yes, " " = No
1290	Part/S-Corp EIN	28C(d)	9	N
1298	Any Amount is Not At Risk	28C(e)	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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1303	Part/S-Corp Passive F8582 Loss	28C(f)	12	N
1307	Part/S-Corp Passive Sch K-1 Income	28C(g)	12	N
1313	Part/S-Corp Nonpassive Sch K-1 Loss	28C(h)	12	N
1315	Part/S-Corp Nonpassive Sec 179 Deduction	28C(i)	12	N
1317	Part/S-Corp Nonpassive Sch K-1 Income	28C(j)	12	N
1320	Part/S-Corp Name D	28D(a)	47	AN, "PYA", "UPE"
1330	Part/S-Corp Ind	28D(b)	1	"P" or "S" or blank
1340	Foreign Partner	28D(c)	1	"X" = Yes, " " = No
1350	Part/S-Corp EIN	28D(d)	9	N
1358	Any Amount is Not At Risk	28D(e)	1	"X" or blank
1363	Part/S-Corp Passive F8582 Loss	28D(f)	12	N
1367	Part/S-Corp Passive Sch K-1 Income	28D(g)	12	N
1373	Part/S-Corp Nonpassive Sch K-1 Loss	28D(h)	12	N
1375	Part/S-Corp Nonpassive Sec 179 Deduction	28D(i)	12	N
1377	Part/S-Corp Nonpassive Sch K-1 Income	28D(j)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1445	Total Part/S-Corp Sch K-1 Passive Inc	29a(g)	12	N
1455	Total Part/S-Corp Sch K-1 Nonpass Inc	29a(j)	12	N
1475	Total Passive F8582 Loss	29b(f)	12	N
1485	Total Nonpassive Sch K-1 Loss	29b(h)	12	N
1495	Total Nonpassive Sec 179 Deduction	29b(i)	12	N
1750	Tot Part/S-Corp Income	30	12	N
1755	Tot Part/S-Corp Loss and Sec 179 Deduction	31	12	N
1765	Net Part/S-Corp Income or Loss	32	12	N
*1790	Estate/Trust Name A	33A(a)	65	AN or "STMbnn"
+1800	Estate/Trust EIN	33A(b)	9	N
*+1807	Passive F8582 Loss	33A(c)	12	N or "STMbnn"
+1813	Passive Sch K-1 Income	33A(d)	12	N
+1817	Nonpassive Sch K-1 Loss	33A(e)	12	N
+1825	Nonpassive Sch K-1 Inc	33A(f)	12	N
1830	Estate/Trust Name B	33B(a)	65	AN
1840	Estate/Trust EIN	33B(b)	9	N
1847	Passive F8582 Loss	33B(c)	12	N
1853	Passive Sch K-1 Income	33B(d)	12	N



Field Identification No.		Form Ref.	Length	Field Description
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1857	Nonpassive Sch K-1 Loss	33B(e)	12	N
1865	Nonpassive Sch K-1 Inc	33B(f)	12	N
1913	Total Passive Sch K-1 Income	34a(d)	12	N
1917	Total Nonpassive Sch K-1 Income	34a(f)	12	N
1923	Total Passive F8582 Loss	34b(c)	12	N
1927	Total Nonpassive Sch K-1 Loss	34b(e)	12	N
1933	Tot Estate/Trust Inc	35	12	N
1937	Tot Estate/Trust Loss	36	12	N
1939	Sch K-1 ES Payments Literal	37	18	"ESbPAYMENTbCLAIMED" or blank
1943	Sch K-1 ES Payments Amount	37	12	N
1945	Total Estate/Trust Net Income/Loss	37	12	N
*1953	REMIC Name	38(a)	20	AN or "STMbnn"
+1957	REMIC EIN	38(b)	9	N
+1963	Excess Inclusion	38(c)	12	N
+1967	Sch Q Taxable Income/Net Loss	38(d)	12	N
+1973	Sch Q Line 3 Income	38(e)	12	N
1977	Total REMIC Income	39	12	N
1991	Net Farm Rental Income/Loss	40	12	N

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

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"1777" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"Tbbbbbb"
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	Block Name and Account Title-Acq	1	70	AN
0030	Property Subdivision or Map Survey-Acq	2	70	AN
0040	Seller/Source of Acquisition Name	3a	40	AN
0050	Seller/Source of Acquisition Street Address	3a	35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen
0060	Seller/Source of Acquisition City	3a	22	AN, Allowable special characters are: space, slash, and hyphen

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

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

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

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

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



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

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

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

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

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

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

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

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



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

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

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

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

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

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

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
2425 Lines 34-to-41- Format BMF ONLY Statement		6	Blank
Record Terminus Character		1	Value "#"

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



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

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

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0621" for Fixed; "nnnn" for variable format
		4	Value "****"
0000		6	"FRMbbb"
0001		6	"W-2GUb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N (0000001 - 0000010)
			Form Occurrence Number
0010		1	"X" or blank
0020	a	14	AN, or blank
0030		1	"X", or blank
0040	b	9	N
			Employer Identification Number
0045	c	4	First 4 significant
			Control
			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
0050	c	35	AN, Allowable special characters are: ampersand (&), hyphen(-), slash (/), comma (,), plus (+) and blank ( )
			Employer Name

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

Field Identification No.		Form Ref.	Length	Field Description
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0120	Wages	1	12	N
0130	Guam 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	Reserved	8	3	NO ENTRY
0200	Advanced EIC Payment	9	12	N
0210	Reserved	10	3	NO ENTRY
0220	Nonqualified Plans	11	12	N
*0242	Employer's Use Code 1	12a	6	A-H, J, M, 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, M, 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, M, N, P, R-T,    V, W or blank

Field Identification No.		Form Ref.	Length	Field Description
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0258	Year 3 (for Prior-Year USERRA Contribution)	12c	2	N, (YY) or blank
0259	Employer's Use Amount 3	12c	12	N
0260	Employer's Use Code 4	12d	6	A-H, J, M, 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	W-2GU Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2GU
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1054" for Fixed;    "nnnn" for variable format
		4	Value "****"
0000		6	"FRMbbb"
0001		6	"1116bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000020
			Form Occurrence Number
0010		3	"AMT" or blank
			Alt. Min. Tax Literal
0020	a	1	"X" or blank
			Passive Income
0030	b	1	"X" or blank
			High Wthldg Tax Interest
0040	c	1	"X" or blank
			Financial Services Income
@0045	c	6	"STMbnn" or blank
			Financial Service Income Statement
0050	d	1	"X" or blank
			Shipping Income
0060	e	1	"X" or blank
			DISC Dividends
0070	f	1	"X" or blank
			FSC Distributions
0080	g	1	"X" or blank
			Lump Sum Distributions
0093	h	1	"X" or blank
			Section 901(j) Income

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



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

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

Field Identification No.		Form Ref.	Length	Field Description
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0580	Taxes Paid Indicator	m	1	"X" or blank
0590	Taxes Accrued Indicator	n	1	"X" or blank
0600	Date Paid/Accrued A	oA	8	DT or "1099 Tax"
0610	Taxes Wthld on Dividends Foreign Curr. A	pA	12	N
0620	Taxes Wthld Rent/Roy. Foreign Curr. A	qA	12	N
0630	Taxes Wthld on Interest Foreign Curr. A	rA	12	N
0640	Other Taxes Paid/Accrued Foreign Curr. A	sA	12	N
@0645	Taxes Wthld/Paid/Accrued Curr. A Statement		6	"STMbnn" or blank
0650	Taxes Wthld on Dividends U.S. Curr. A	tA	12	N
0660	Taxes Wthld on Rent/Roy. U.S. Curr. A	uA	12	N
0670	Taxes Wthld on Interest U.S. Curr. A	vA	12	N
0680	Other Taxes Paid/Accrued U.S. Curr. A	wA	12	N
0690	Total Foreign Taxes Paid/Accrued U.S. Curr. A	xA	12	N
0700	Date Paid/Accrued B	oB	8	DT or "1099 Tax"

Field Identification No.		Form Ref.	Length	Field Description
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0710	Taxes Wthld on Dividends Foreign Curr. B	pB	12	N
0720	Taxes Wthld on Rent/Roy. Foreign Curr. B	qB	12	N
0730	Taxes Wthld on Interest Foreign Curr. B	rB	12	N
0740	Other Taxes Paid/Accrued Foreign Curr. B	sB	12	N
@0745	Taxes Wthld/Paid/Accrued Curr. B Statement		6	"STMbnn" or blank
0750	Taxes Wthld on Dividends U.S. Curr. B	tB	12	N
0760	Taxes Wthld on Rent/Roy. U.S. Curr. B	uB	12	N
0770	Taxes Wthld on Interest U.S. Curr. B	vB	12	N
0780	Other Taxes Paid/Accrued U.S. Curr. B	wB	12	N
0790	Total Foreign Taxes Paid/Accrued U.S. Curr. B	xB	12	N
0800	Date Paid/Acrued C	oC	8	DT or "1099 Tax"
0810	Taxes Wthld on Dividends Foreign Curr. C	pC	12	N
0820	Taxes Wthld on Rent/Roy. Foreign Curr. C	qC	12	N

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

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0539" for Fixed;   "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"2441bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
*0010	1(a)	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
			Care Provider Name Control 1
+0020	1(b)	28	AN
			Street Address 1
+0030	1(b)	29	AN
			City/State/Zip 1
*+0040	1(c)	9	AN, "STMbnn" or   "TAXEXEMPT"
			SSN/EIN 1
+0045	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank
			SSN/EIN Type 1
+0050	1(d)	12	N
			Amount Paid 1

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 or "TAXEXEMPT"
0095	SSN/EIN Type 2	1(c)	1	'See 1st Occ.'
0100	Amount Paid 2	1(d)	12	N
*0110	Qualifying Person First Name - 1	2(a)	10	AN (first name, blank) or "STMbnn"
+0115	Qualifying Person Last Name - 1	2(a)	15	AN (last name) or blank
+0120	Qualifying Person Name Control - 1	2(a)	4	First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space
+0214	Qualifying Person SSN - 1	2(b)	9	N
+0215	Qualified Expenses - 1	2(c)	12	N
0217	Qualifying Person First Name - 2	2(a)	10	AN (first name, blank)
0218	Qualifying Person Last Name - 2	2(a)	15	'See 1st Occ.'
0221	Qualifying Person Name Control - 2	2(a)	4	'See 1st Occ.'
0223	Qualifying Person SSN - 2	2(b)	9	'See 1st Occ.'

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

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

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0539" for Fixed;   "nnnn" for variable format
		4	Value "****"
0000		6	"SCHbb2"
0001		6	"1040Ab"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Schedule Occurrence Number
*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
			Care Provider Name Control 1
+0020	1(b)	28	AN
			Street Address 1
+0030	1(b)	29	AN
			City/State/Zip 1
*+0040	1(c)	9	AN, "STMbnn" or   "TAXEXEMPT"
			SSN/EIN 1
+0045	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank
			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 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	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	"0716" for Fixed; "nnnn" for variable format
		4	Value "****"
0000		6	Value "FRMbbb"
0001		6	"4563bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
0010		35	AN
			Name of Taxpayer with Exclusion
0020		9	N
			Taxpayer SSN
0030	1	8	DT
			Date Bona Fide Residence Began
0040		8	YYYYMMDD or Blank, and literal "CONTINUE"
			Date Bona Fide Residence Ended
0050	2	1	"X" or blank
			Rented Room
0060	2	1	"X" or blank
			Rented House or Apartment
0070	2	1	"X" or blank
			Quarters Furnished by Employer
0080	2	1	"X" or blank
			Purchased Home
0090	3a	1	"X" or blank
			Family Living with You - Yes
0100	3a	1	"X" or blank
			Family Living with You - No

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
*0110	Yes - Relationship	3b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER" or "STMbnn"
+0120	Period	3b	25	AN
0130	Maintain Home Outside American Samoa - Yes	4a	1	"X" or blank
0140	Maintain Home Outside American Samoa - No	4a	1	"X" or blank
*0150	Home Address	4b	60	AN, "STMbnn" or blank
+0160	Home Status	4b	6	"RENTED" or blank
*+0170	Occupant Name	4b	35	AN, "STMbnn" or blank
+0180	Occupant Relationship	4b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER"
0190	Employer's Name	5	45	AN, Allowable Special Characters are: Space ( ), less-than (<), hyphen (-), and ampersand (&)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0200	Employer's Address	5	70	AN, Allowable Special Characters are: space (), slash (/), hyphen (-), and literal "NONE"
*0210	Date Left American Samoa - 1	6a-1	8	DT or blank, "STMbnn"
+0220	Date Returned To American Samoa - 1	6b-1	8	DT or blank
+0230	Number of Days Absent - 1	6c-1	3	"nnn" or blank
+0240	Reason for Absence - 1	6d-1	35	AN or blank
0250	Date Left American Samoa - 2	6a-2	8	DT or blank
0260	Date Returned To American Samoa - 2	6b-2	8	DT or blank
0270	Number of Days Absent - 2	6c-2	3	"nnn" or blank
0280	Reason for Absence - 2	6d-2	35	AN or blank
0290	Date Left American Samoa - 3	6a-3	8	DT or blank
0300	Date Returned To American Samoa - 3	6b-3	8	DT or blank
0310	Number of Days Absent - 3	6c-3	3	"nnn" or blank
0320	Reason for Absence - 3	6d-3	35	AN or blank
0330	Date Left American Samoa - 4	6a-4	8	DT or blank
0340	Date Returned to American Samoa - 4	6b-4	8	DT or blank



Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0350	Number of Days Absent - 4	6c-4	3	"nnn" or blank
0360	Reason for Absence - 4	6d-4	35	AN or blank
0370	Wages, Salaries, Tips, etc.	7	12	N
0380	Taxable Interest	8	12	N
0390	Ordinary Dividends	9	12	N
0400	Business Income	10	12	N
0410	Capital Gain	11	12	N
0420	Rental Real Estate, Royalties, etc	12	12	N
0430	Farm Income	13	12	N
*0440	Type of Other Income	14	6	"AN", "MSA", "LTC", or "STMbnn" or blank
+0445	Amount of Other Income	14	12	N
0450	Total Other Income	14	12	N
0460	Amount Excluded From Gross Income	15	12	N
	Record Terminus Character		1	Value "#"

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

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

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

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

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

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

FORM 5074

Allocation of Individual Inc Tax to  
Guam or CNMI

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0495 Total Payments (CNMI)	35	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
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
			Roth IRA Contribution Basis
0363	23	12	N
			Subtract Line 22 from Line 21

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0368	Basis in Roth IRA Conversions	24	12	N
0376	Net Roth IRA Withdrawals Not Including Basis	25	12	N --
	Record Terminus Character		1	Value "#"

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

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

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

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

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

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



Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----	
0535	Multiply Line 50 by 20% (.20)	51	12	N	
0540	Subtract Line 35 from Line 31	52	12	N	
0545	Multiply Line 52 by 25% (.25)	53	12	N	
0550	Add Lines 33, 39, 43, 45, 49, 51, and 53	54	12	N	
0600	Multiply Line 27 by Applicable %	55	12	N	
0610	Enter Smaller of Line 54 or Line 55	56	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
		4	"0241" for Fixed;    "nnnn" for variable format
		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
0015	Death of MSA Acct Holder	1	"X" or blank
@0025	Section A, B, or C "Statement" Calcs	6	"STMbnn" or blank
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0160	Total Employer Contributions for Current Tax Year	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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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
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

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

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

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



AUTHENTICATION

Authentication Record

Field Identification No.	Form Ref.	Length	Field Description
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0070	Taxpayer Signature Date	8	YYYYMMDD
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	N
0100	Reserve	35	Blank
0110	Reserve	80	Blank
0120	Reserve	35	Blank
0130	Reserve	20	Blank
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	Record Terminus Character	1	Value "#"