

November 3, 2003

Publication 1346 - Record Layout Changes #2

Record Layouts dated 10/30/03

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

Attached are:

1. Form 1040 Page 1
 - New Byte Count: **1382**
 - New Seq: 0367
 - Seq 0724 renumbered to 0732.
 - Seq 0725 renumbered to 0733.
2. Form 1040 Page 2
 - New Byte Count: **1154**
 - New Seqs: 1136 and 1137.
3. Schedule C Page 1
 - Del Seq: 0283
 - Seq 0293: Changed Form Ref. from 10 to 9.
 - Seq 0297: Changed Form Ref. from 11 to 10.
 - New Seq: 0300
4. Schedule EIC
 - Seqs 0020, 0090: Changed Form Ref. from 3 to 2b.
 - Seqs 0030, 0035, 0100 and 0105: Changed Form Ref. from 4(a) to 3(a).
 - Seqs 0040, 0045, 0110 and 0115: Changed Form Ref. from 4(b) to 3(b).
 - Seqs 0060, 0130: Changed Form Ref. from 5 to 4.
 - Seqs 0070, 0140: Changed Form Ref. from 6 to 5.
5. Form 2210 Page 1
 - New Byte Count: **0167**
 - Del Seqs: 0020, 0030, 0040, 0054, 0060, 0070, 0080, 0090, 0095, 0100, 0105, 0110, 0120, 0130, 0140, 0150, 0160, 0170, 0180, 0190, 0200, 0210, 0220, 0230, 0235, 0236, @0237, and 0240
 - New Seqs: 0025, 0035, 0045, 0055, 0065, 0075, 0085, 0092, 0106, 0115, 0125, 0135, 0145, 0155, 0165, and 0173
6. Form 2210 Page 2
 - New Byte Count: **0170**
 - Seq 0250 renumbered to 0175.
 - Seq 0251 renumbered to 0176.
 - Seq 0252 renumbered to 0177.
 - Seq 0253 renumbered to 0178.
 - Seq 0254 renumbered to 0182.
 - Seq 0255 renumbered to 0184.
 - New Seqs: 0185, 0187, 0195, 0197, 0201, 0205, 0215, 0225, 0227, 0233, and 0245
 - Del Seqs 0250 through 0720

7. Form 2210 Page 3

- New Byte Count: **0607**
- Seq 2510 renumbered to 0246.
- Seq 2511 renumbered to 0248.
- Seq 2512 renumbered to 0258.
- Seq 2513 renumbered to 0262.
- Seq 2514 renumbered to 0263.
- Seq 2515 renumbered to 0264.
- New Seqs: 0265, 0275, 0285, 0295, 0298, 0303, 0308, 0315, 0325, 0335, 0355, 0365, 0375, 0385, 0395, 0405, 0415, 0435, 0445, 0455, 0465, 0475, 0485, 0495, 0515, 0525, 0535, 0545, 0565, 0580, 0590, 0595, 0600, 0605, 0610, 0615, 0620, 0625, 0630, 0635, 0640, 0650, 0655, 0660 and 0670
- Del Seqs 2520 through 3840

8. **Form 2210 Page 4 - New Page**

9. Form 4952

- New Byte Count: **0239**
- New Seqs: 0102 and 0104.

10. Form 6251 Page 2

- New Byte Count: **0403**
- New Seqs: 0503, 0535, 0537, 0550, 0575, 0580, 0590, 0595, 0600, 0605, 0610, 0615, 0620, and 0625
- Del Seqs: 0505, 0532, 0538, 0553, 0557, and 0560.
- Seq 0515: Changed Identification to "Multiply Line 47 by .05".
- Seq 0540: Changed Identification to "Multiply Line 51 by .08".
- Seq 0555: Changed Identification to "Multiply Line 53 by .10".
- Seq 0570 renumbered to 0585.

11. Form 8606 Page 2

- New Byte Count: **0163**
- New Seqs: 0365 and 0370.
- Seq 0376: Changed Form Ref. from 23 to 25.

12. Form 8582 Page 2

- New Byte Count: **1889**
- New Seq: 1890

13. Form 8582 Page 3

- New Byte Count: **699**
- New Seq: 2730

14. Form 8611

- Seq 0060: Changed Field Description from N to AN.

15. Form 8812

- Seq 0025: Changed Identification amount to \$10,500.
- Seq 0035: Changed Identification amount to \$10,500.

16. Form 8839 Page 1
 - New Byte Count: **0397**
 - New Seqs: 0255 and 0257
17. Form 8862 Page 1
 - Seq 0010: Changed the Value of the Field Description to "2003".
18. Form 8863
 - Seq 0450: Changed Form Ref. from 5c to 5.
 - Seq 0460: Changed Form Ref. from 6c to 6. Changed Identification amount to \$10,000.
 - Seq 0470: Changed Form Ref. from 7c to 7.
 - Seq 0480: Changed Form Ref. from 8c to 8.
 - Seq 0490: Changed Identification amount to \$103,000.
19. Schedule K-1 Page 1 (F8865)
 - Del Seq: 0425
 - Seq 0450: Changed Identification to "Net Section 1231 **Post-May 5** Gain (Loss)".
 - New Seq: 0455

The following Record Layouts were omitted in error:

20. Form 4797 Page 1
 - New Byte Count: 0868
 - New Seqs: *+0100, 00180, 0256, 0340, 0445, 0455, 0460, 0465, 0490, 0510, and 0515.
 - Del Seqs: 0280, 0290, 0300, 0310, 0320, 0330, 0335, 0760, 0770, 0780, 0790, 0800, 0810, and 0815
21. Form 5074
 - New Byte Count: 0859
 - Deleted Seqs: 0310, 0315.
 - Seqs 0320-0445: Reduce all subsequent Form Ref. (22-34) by 1, to 21-33.

Correction:

Record Layout Change #1 contained typographical error. "Form 8**3**83" on cover page should be "Form 8**2**83".

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1382" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "****"
0000		6	Record ID "REThbb"
0001		6	Type "1040bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		6	Tax Period Value "200312", YYYYMM
0006		1	Filler blank
0007		16	Return Sequence Number N
0008		14	Declaration Control Number N
0010		9	Primary SSN N (Your Social Security Number)
0020		8	Primary Date of Death YYYYMMDD or blank
0030		9	Secondary SSN N or blank
0040		8	Secondary Date of Death YYYYMMDD or blank
0050		4	Primary Name Control First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbwATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary Yes		1	"X" or blank
0115	PECF Primary No		1	"X" or blank
0120	PECF Spouse Yes		1	"X" or blank
0125	PECF Spouse No		1	"X" or blank
0130	Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0140	Spouse's Name	3	25	AN (must be present if filing status = 3, 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
0167	Total Box 6a and 6b		1	Values 0, 1 or 2

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*0170	Dependent First Name 1	6c(1)	10	AN (first name, blank) or "STMbnn"
+0171	Dependent Last Name 1	6c(1)	15	AN (last name) or blank.
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'
0182	Dependent Name control 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
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.'

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
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.'
0210	Dependent First Name 5	6c(1)	10	'See 2nd Occ.'
0211	Dependent Last Name 5	6c(1)	15	'See 1st Occ.'
0212	Dependent Name Control 5		4	'See 1st Occ.'
0215	Dependent's SSN - 5	6c(2)	9	'See 1st Occ.'
0217	Relationship - 5	6c(3)	11	'See 1st Occ.'
0218	Eligibility for Child Tax Credit - 5	6c(4)	1	'See 1st Occ.'
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

Field No.	Identification	Form Ref.	Length	Field Description
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	Adoption Literal	7	3	"SNE"
0368	Household Help Amt	7	12	N
0369	Adoption Literal	7	2	"AB" or blank
0370	Fringe Benefit Literal	7	2	"FB" or blank
0371	Dependent Care Benefits Literal	7	3	"DCB" or blank
0372	Scholarship Literal	7	3	"SCH" or blank
0373	Scholarship Amount	7	12	N
@0374	Non-W2 Disability Payment Explanation	7	6	"STMbnn" or blank
0375	Wages, Salaries, Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank -- --
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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	13a	1	"X" or blank
0450	Capital Gain/Loss	13a	12	N
0455	15% Rate Capital Gain Distributions	13b	12	N
0460	F4684 Literal	14	5	"F4684" or blank
0470	Other Gain/Loss	14	12	N
0475	IRA Distributions Received	15a	12	N
0477	IRA Distribution Literal	15b	8	"ROLLOVER" or blank
@0479	IRA Distribution Explanation	15b	6	"STMBnn" or blank
0480	Taxable IRA Amount	15b	12	N
0485	Pensions Annuities Received	16a	12	N
0487	Pensions and Annuities Literal	16b	8	"ROLLOVER" or blank
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

Field No.	Identification	Form Ref.	Length	Field Description
0553	Social Security Benefits	20a	12	N
0555	SS Benefit Indicator	20a	3	"D", "LSE" or blank
0557	Taxable Amount of Social Security	20b	12	N
*0560	Type of Other Income	21	25	AN, "MSA", "LTC", "MED&MSA" or "STMbnn"
+0570	Amount of Other Income	21	12	N
*0574	Housing/Foreign Earned Income Exclusion Literal	21	12	Values "FORMb2555", "FORMb2555-EZ", "STMbnn" or blank
+0577	Housing/Foreign Earned Income Exclusion Amount	21	12	N
0590	Total Other Income	21	12	N
0600	Total Income	22	12	N
0623	Educator Expenses	23	12	N
0626	IRA Deduction	24	12	N
0628	Student Loan Interest Deduction	25	12	N
0630	Tuition and Fees Deduction	26	12	N
0637	Current Year Moving Expenses	27	12	N
0640	Self-Employed Deduction Schedule SE	28	12	N
0645	Self-Employed Health Insurance Ded	29	12	N
0650	Keogh/SEP/SIMPLE Deduction	30	12	N
0680	Early Withdrawal Penalty	31	12	N

Field No.	Identification	Form Ref.	Length	Field Description
*0693	Recip Soc Sec No.	32b	9	N or "STMbnn"
+0695	Alimony Amount	32a	12	N
0697	Total Alimony Paid	32a	12	N
*0720	Other Adjustments Literal	33	11	Values are "RFST", "SUB-PAYbTRA", "QPA", "JURYbPAY", "501(C)(18)", "PPR", "CLEAN-FUEL", "FBO", "FORMb2555", "STMbnn" or blank
				--
+0730	Other Adjustment Amount	33	12	N
				--
0732	MSA Literal	33	3	"MSA" or blank
0733	MSA Amount	33	12	N
0735	Total Other Adjustments	33	12	N
0740	Total Adjustments	33	12	N
0750	Adjusted Gross Income	34	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description	
		4	"1154" 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 "200312", YYYYMM	
0766		1	blank	
0770	35	12	N	
0772	36a	1	"X" or blank	
0774	36a	1	"X" or blank	
0776	36a	1	"X" or blank	
0778	36a	1	"X" or blank	
0783	36a	1	1, 2, 3, 4 or blank	
0786	36b	1	"X" or blank	
0787	37	8	"SECTb933" or blank	
0788	37	2	"IE" or blank	
0789	37	12	N	
0800	38	12	N	
0810	39	12	N	
0820	40	12	N	

Field No.	Identification	Form Ref.	Length	Field Description
0853	Form 8814 Block	41a	1	"X" or blank
0857	Form 8814 Amount	41a	12	N
0880	Form 4972 Block	41b	1	"X" or blank
0890	Education Credit Recapture Literal	41	3	"ECR" or blank
0900	Education Credit Recapture Amount	41	12	N
0915	Tax	41	12	N
0918	Alternative Minimum Tax	42	12	N
0920	Total Tax Before Credits & Other Taxes	43	12	N
0922	Foreign Tax Credit	44	12	N
0925	Credit for Child & Dependent Care	45	12	N
0930	Credit for Elderly or Disabled	46	12	N
0935	Education Credits (Form 8863)	47	12	N
0937	Credit for Qualified Retirement Savings	48	12	N
0940	Child Tax Credit	49	12	N
0960	Adoption Credit	50	12	N
0985	Form 8396 Block	51a	1	"X" or blank
0990	Form 8859 Block	51b	1	"X" or blank
0995	Credits from F8396 & F8859	51	12	N
1000	Form 3800 Block	52a	1	"X" or blank
1005	Form 8801 Block	52b	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
1006	Specify Other Credit Block	52c	1	"X" or blank
1010	Specify Other Credit Literal	52c	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	52	12	N
@1016	Nonconventional Source Fuel Credit Schedule	52	6	"STMbnn" or blank
				--
1020	Total Credits	53	12	N
				--
1030	Tax Less Credits	54	12	N
1035	Exempt SE Tax Indicator		13	"F4029", "F4361", "EXEMPT-NOTARY", or blank
1040	Self Employment Tax	55	12	N
1070	Railroad Retire Indicator	56	4	"RRTA" or blank
1080	Social Security & Medicare tax on Tips	56	12	N
1095	Retirement Tax Plan Literal	57	2	"NO" or blank
1100	Tax on Retirement Plans	57	12	N
1105	Advanced EIC Payments	58	12	N
1107	Household Employment Taxes	59	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*1110	Other Tax Literal	60	8	"EPP", "S72P", "UT", "S453A", "STMbnn", "ADT", "72 (M) (5)", "MSA", "MED&MSA" or blank
+1112	Other Tax Amount	60	12	N
1114	F8611 Literal	60	5	"LIHCR" or blank
1116	F8611 Amount	60	12	N
1118	Form 8693 Approved Indicator	60	1	"X" or blank
1119	Form 8693 Approved Date	60	8	DT
1121	F4255 Literal	60	3	"ICR" or blank
1122	F4255 Amount	60	12	N
1123	F8828 Literal	60	4	"FMSR" or blank
1124	F8828 Amount	60	12	N
1126	F8834 Literal	60	5	"QEVCR" or blank
1128	F8834 Amount	60	12	N
1129	F8697 Literal or F8866 Literal	60	9	"FORMb8697", "FORMb8866" or blank
1131	F8697 Amount or F8866 Amount	60	12	N
1132	F8845 Literal	60	4	"IECR" or blank
1134	F8845 Amount	60	12	N
1136	F8882 Literal	60	5	"ECCFR" or blank
1137	F8882 Amount	60	12	N
1139	F8874 Literal	60	4	"NMCR" or blank
1141	F8874 Amount	60	12	N
1145	Total Other Tax	60	12	N
1150	Total Tax	60	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1155	Other 1099 Withholding Literal	61	9	"FORMb1099" or blank
1160	Withholding	61	12	N
1161	Divorced Spouse SSN	62	9	N or blank
1162	Divorced Literal	62	3	"DIV" or blank
1170	ES Payments	62	12	N
@1173	Estimated Payment Name Change	62	6	"STMbnn" or blank
1178	EIC Literal	63	3	NO ENTRY
1180	Earned Income Credit	63	12	N
1183	EIC Eligibility	63	6	"CLERGY" or "NO" or blank
1184	Excess SS & Tier 1 RRTA Tax	64	12	N
1186	Additional Child Tax Credit (Form 8812)	65	12	N
1190	F4868 Amount	66	12	N
1202	Form 2439 Block	67a	1	"X" or blank
1205	Form 4136 Block	67b	1	"X" or blank
1208	Form 8885 Block	67c	1	"X" or blank
1210	Other Payments	67	12	N
1245	Form 8689 Literal	67	9	"FORMb8689" or blank
1246	Form 8689 Amount	67	12	N
1250	Total Payments	68	12	N
1260	Overpaid	69	12	N
1262	Direct Deposit-Yes		1	"X" or blank
1263	Direct Deposit-No		1	"X" or blank
1270	Refund	70a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1272	Routing Transit Number	70b	9	N or blank
1274	Checking Account Indicator	70c	1	"X" or blank
1276	Savings Account Indicator	70c	1	"X" or blank
1278	Depositor Account Number	70d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	71	12	N
1290	Amount Owed	72	12	N
1295	ES Penalty Indicator	73	1	NO ENTRY
1300	ES Penalty Amount	73	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	No Entry
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1323	Occupation		25	AN
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		1	"X" or blank
1327	Spouse Occupation		25	AN

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
1328	Taxpayer Daytime Telephone Number		10	N
1329	Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1338	Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self- Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360	Preparer SSN/ Preparer TIN		9	N or PNNNNNNNN
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
-----	-----	----	-----	-----
	Byte Count		4	"0713" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbc"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000008
0010	Name of Proprietor		35	AN
0015	SSN of Proprietor		9	N
0020	Principal Business	A	20	AN
0030	Business Code	B	6	N
0040	Business Name	C	45	AN
0060	Employer ID Number	D	9	N
0061	Business Address	E	35	AN
0062	Business City/State/ Zip Code	E	30	AN
0063	Cash Acctg Method	F(1)	1	"X" or blank
0064	Accrual Acctg Meth	F(2)	1	"X" or blank
0066	Other Acctg Method	F(3)	1	"X" or blank
*0068	Type of Other Meth	F(3)	25	AN or "STMbnn"
0177	Materially Participate in Current Tax Year - Y	G	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0183	Materially Participate in Current Tax Year - N	G	1	"X" or blank
0195	First Schedule C Filed for this Business	H	1	"X" or blank
0198	Statutory Employee Earnings Ind	1	1	"X" or blank
0200	Gross Receipts/Sales	1	12	N
0210	Returns/Allowances	2	12	N
0220	Gross Receipts Less Returns Allowances	3	12	N
0230	Cost of Goods Sold	4	12	N
0240	Gross Profit	5	12	N
0260	Other Income	6	12	N
0270	Gross Income	7	12	N
0280	Advertising Expense	8	12	N
0293	Car/Truck Expenses	9	12	N
0297	Commissions and Fees	10	12	N
0300	Contract Labor	11	12	N
0303	Depletion	12	12	N
0307	Depreciation/Sec 179 Deduction	13	12	N
0317	Employee Benefit Prog	14	12	N
0327	Insurance	15	12	N
@0333	Form 1098 Explanation	16a	6	"STMbnn" or blank
0337	Mortgage Interest	16a	12	N
@0340	Form 1098 Name/ Address	16b	6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0343	Other Interest	16b	12	N
0353	Legal/Prof Services	17	12	N
0357	Office Expense	18	12	N
0363	Pension/Profit Sharing	19	12	N
0365	Rent on Machinery and Equipment	20a	12	N
0367	Rent on Property	20b	12	N
0373	Repairs and Maintenance	21	12	N
0377	Supplies	22	12	N
0383	Taxes and Licenses	23	12	N
0387	Travel	24a	12	N
0393	Meals/Entertainment	24b	12	N
0397	Meals/Entertainment Limit	24c	12	N
0403	Allowable Meals/Entertainment Limit	24d	12	N
0407	Utilities	25	12	N
0450	Wages less Employment Credits	26	12	N
0605	Total Other Expenses	27	12	N
0700	Total Expenses	28	12	N
0702	Tentative Profit/Loss	29	12	N
0703	Home Business Expense	30	12	N
0705	Passive Activity Loss Indicator	31	3	"PAL" or blank
0710	Net Profit (Loss)	31	12	N
0720	All is At Risk	32a	1	"X" or blank

SCHEDULE C PAGE 1

Profit or Loss From Business

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0730	Some is Not At Risk	32b	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE EIC

Earned Income Credit

Field Identification No.		Form Ref.	Length	Field Description
	Byte Count		4	"0161" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHEIC"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0007	Qualifying Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0010	Qualifying Child First Name - 1	1	10	AN (first name) or blank
0011	Qualifying Child Last Name - 1	1	15	AN (last name) or blank
0015	Qualifying SSN - 1	2	9	N
0020	Year Of Birth - 1	2b	4	N
0030	Student "Yes" Box - 1	3(a)	1	"X" or blank
0035	Student "No" Box - 1	3(a)	1	"X" or blank
0040	Disabled "Yes" Box - 1	3(b)	1	"X" or blank
0045	Disabled "No" Box - 1	3(b)	1	"X" or blank

SCHEDULE EIC

Earned Income Credit

Field Identification No.		Form Ref.	Length	Field Description
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0060	Relationship - 1	4	11	AN, "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "FOSTERCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW"
0070	Number of Months - 1	5	2	N, Range 00-12
0077	Qualifying Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0080	Qualifying Child First Name - 2	1	10	AN (first name) or blank
0081	Qualifying Child Last Name - 2	1	15	AN (last name) or blank
0085	Qualifying SSN - 2	2	9	N
0090	Year Of Birth - 2	2b	4	N
0100	Student "Yes" Box - 2	3(a)	1	"X" or blank
0105	Student "No" Box - 2	3(a)	1	"X" or blank
0110	Disabled "Yes" Box - 2	3(b)	1	"X" or blank
0115	Disabled "No" Box - 2	3(b)	1	"X" or blank
0130	Relationship - 2	4	11	AN, "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "FOSTERCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW"
0140	Number of Months - 2	5	2	N, Range 00-12
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
	Byte Count		4	"0167" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "****"	
0000	Record ID		6	"FRMbbb"	
0001	Form Number		6	"2210bb"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Form Occurrence Number		7	N 0000001	
0010	Identifying Number		9	N	
0025	Current Year Tax After Credits	1	12	N	--
0035	Other Taxes	2	12	N	--
0045	Refundable Credits	3	12	N	--
0055	Current Year Tax	4	12	N	--
0065	Multiply Line 4 by .90	5	12	N	--
0075	Withholding Taxes	6	12	N	--
0085	Net Tax Due	7	12	N	--
0092	Annual Payment Based on Prior Year	8	12	N	--
					--

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0106	Required Annual Payment	9	12	N	-- --
0115	Owe Penalty No Box	9	1	"X" or blank	--
0125	Owe Penalty Yes Box	9	1	"X" or blank	--
0135	Waiver of Entire Penalty Box	A	1	"X" or blank	--
0145	Waiver of Part of Penalty Box	B	1	"X" or blank	--
0155	Annualized Income Installment Method Box	C	1	"X" or blank	--
0165	Actually Withheld Box	D	1	"X" or blank	--
0173	Joint Return Box	E	1	"X" or blank	--
					-- -- -- -- -- -- -- -- --
	Record Terminus Character		1	Value "#"	

Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
	Byte Count		4	"0170" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0175	Record ID		6	"FRMbbb"	
0176	Form Number		6	"2210bb"	
0177	Page Number		5	"PG02b"	
0178	Taxpayer Identification Number		9	N (Primary SSN)	
0182	Filler		1	blank	
0184	Form Occurrence Number		7	N 0000001	
0185	Line 9 Amount, Form 2210	10	12	N	
0187	Line 6 Amount	11	12	N	
0195	Total Estimated Tax Payments	12	12	N	
0197	Add Lines 11 and 12	13	12	N	
0201	Total Underpayment for Year	14	12	N	
0205	Multiply Line 14 by Applicable %	15	12	N	
0215	Due Date Pd Multiplied Amount	16	12	N	
0225	Waived Literal/ Short Method	17	13	"AMOUNTbWAIVED" or blank	
0227	Waived Amount/short Method	17	12	N	
0233	Waived Explanation/ Short Method	17	6	"STMbnn" or blank	
0245	Penalty	17	12	N	

Field Identification No.	Form Ref.	Length	Field Description
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Record Terminus Character	1	Value "#"
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Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
	Byte Count		4	"0607" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0246	Record ID		6	"FRMbbb"	
0248	Form Number		6	"2210bb"	
0258	Page Number		5	"PG03b"	
0262	Taxpayer Identification Number		9	N (Primary SSN)	
0263	Filler		1	Blank	
0264	Form Occurrence Number		7	N 0000001	
0265	Required Installment A	18 (a)	12	N	
0275	Required Installment B	18 (b)	12	N	
0285	Required Installment C	18 (c)	12	N	
0295	Required Installment D	18 (d)	12	N	
0298	Estimated Tax Paid and Withheld A	19 (a)	12	N	
0303	Estimated Tax Paid and Withheld B	19 (b)	12	N	
0305	Estimated Tax paid and withheld C	19 (c)	12	N	
0308	Estimated Tax Paid and Withheld D	19 (d)	12	N	
0315	Applied Overpayment A	23 (a)	12	N	
0325	Underpayment A	25 (a)	12	N	
0335	Overpayment A	26 (a)	12	N	

Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0355	Previous Column Overpayment B	20 (b)	12	N	
0365	Tax To Be Applied B	21 (b)	12	N	
0375	Taxes Due Column B	22 (b)	12	N	
0385	Applied Overpayment B	23 (b)	12	N	
0395	Applied Underpayment B	24 (b)	12	N	
0405	Underpayment B	25 (b)	12	N	
0415	Overpayment B	26 (b)	12	N	
0435	Previous Column Overpayment C	20 (c)	12	N	
0445	Tax To Be Applied C	21 (c)	12	N	
0455	Taxes Due Column C	22 (c)	12	N	
0465	Applied Overpayment C	23 (c)	12	N	
0475	Applied Underpayment C	24 (c)	12	N	
0485	Underpayment C	25 (c)	12	N	
0495	Overpayment C	26 (c)	12	N	
0515	Previous Column Overpayment D	20 (d)	12	N	
0525	Tax To Be Applied D	21 (d)	12	N	
0535	Taxes Due Column D	22 (d)	12	N	
0545	Applied Overpayment D	23 (d)	12	N	
0565	Underpayment D	25 (d)	12	N	
0580	Number of Days Computed A	27 (a)	12	N	
0590	Penalty A	28 (a)	12	N	

Field Identification No.	Form Ref.	Length	Field Description
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Record Terminus Character		1	Value "#"
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Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"1363" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0800	Record ID		6	"FRMbbb"
0805	Form Number		6	"2210bb"
0810	Page Number		5	"PG04b"
0815	Taxpayer Identification Number		9	N (Primary SSN)
0820	Filler		1	blank
0825	Form Occurrence Number		7	N 0000001
0900	AGI Amount Period A	1 (a)	12	N
0905	Annualized Income A	3 (a)	12	N
0910	Itemized Deductions A	4 (a)	12	N
0920	Annualized Itemized Deductions A	6 (a)	12	N
0930	Return Standard Deductions A	7 (a)	12	N
0940	Installment Deduction Amount A	8 (a)	12	N
0950	Net Income Amount A	9 (a)	12	N
0960	Exemption Claimed Amt A	10 (a)	12	N
0970	Taxable Income Amt A	11 (a)	12	N
0980	Tentative Tax Amt A	12 (a)	12	N
0990	Annualized SE Tax A	13 (a)	12	N
1000	Other Taxes A	14 (a)	12	N
1010	Tax Before Credits A	15 (a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1020	Allowed Credits A	16(a)	12	N
1030	Net Tax Due Amount A	17(a)	12	N
1040	Applicable Tax Due Amount A	19(a)	12	N
1050	Tax Due Amount A	21(a)	12	N
1060	Installment Tax Amount A	22(a)	12	N
1070	Aggregate Tax Due Amount A	24(a)	12	N
1080	Required Installment Amount A	25(a)	12	N
1090	AGI Amount Period B	1(b)	12	N
1100	Annualized Income B	3(b)	12	N
1110	Itemized Income B	4(b)	12	N
1120	Annualized Itemized Deductions B	6(b)	12	N
1130	Return Standard Deduction B	7(b)	12	N
1140	Installment Deduction Amount B	8(b)	12	N
1150	Net Income Amount B	9(b)	12	N
1160	Exemption Claimed Amt B	10(b)	12	N
1170	Taxable Income Amt B	11(b)	12	N
1180	Tentative Tax Amt B	12(b)	12	N
1190	Annualized SE Tax B	13(b)	12	N
1200	Other Taxes B	14(b)	12	N
1210	Tax Before Credits B	15(b)	12	N
1220	Allowed Credits B	16(b)	12	N
1230	Net Tax Due Amount B	17(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1240	Applicable Tax Due Amount B	19 (b)	12	N
1250	Accumulated Installment Amt B	20 (b)	12	N
1260	Tax Due Amount B	21 (b)	12	N
1270	Installment Tax Amount B	22 (b)	12	N
1280	Accumulated Adjusted Tax Amount B	23 (b)	12	N
1290	Aggregate Tax Due Amount B	24 (b)	12	N
1300	Required Installment Amount B	25 (b)	12	N
1310	AGI Amount Period C	1 (c)	12	N
1320	Annualized Income C	3 (c)	12	N
1330	Itemized Deductions C	4 (c)	12	N
1340	Annualized Itemized Deductions C	6 (c)	12	N
1350	Return Standard Deduction C	7 (c)	12	N
1360	Installment Deduction Amount C	8 (c)	12	N
1370	Net Income Amount C	9 (c)	12	N
1380	Exemption Claimed Amt C	10 (c)	12	N
1390	Taxable Income Amt C	11 (c)	12	N
1400	Tentative Tax amt C	12 (c)	12	N
1410	Annualized SE Tax C	13 (c)	12	N
1420	Other Taxes C	14 (c)	12	N
1430	Tax Before Credits C	15 (c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1440	Allowed Credits C	16(c)	12	N
1450	Net Tax Due Amount C	17(c)	12	N
1460	Applicable Tax Due Amount C	19(c)	12	N
1470	Accumulated Installment Amt C	20(c)	12	N
1480	Tax Due Amount C	21(c)	12	N
1490	Installment Tax Amount C	22(c)	12	N
1500	Accumulated Adjusted Tax Amount C	23(c)	12	N
1510	Aggregate Tax Due Amount C	24(c)	12	N
1520	Required Installment Amount C	25(c)	12	N
1530	AGI Amount Period D	1(d)	12	N
1540	Annulized Income D	3(d)	12	N
1550	Itemized Deductions D	4(d)	12	N
1560	Annulized Itemized Deductions D	6(d)	12	N
1570	Return Standard Deduction D	7(d)	12	N
1580	Installment Deduction Amount D	8(d)	12	N
1590	Net Income Amount D	9(d)	12	N
1600	Exemption Claimed Amt D	10(d)	12	N
1610	Taxable Income Amt D	11(d)	12	N
1620	Tentative Tax Amt D	12(d)	12	N
1630	Annualized SE Tax D	13(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1640	Other Taxes D	14(d)	12	N
1650	Tax Before Credits D	15(d)	12	N
1660	Allowed Credits D	16(d)	12	N
1670	Net Tax Due Amount D	17(d)	12	N
1680	Applicable Tax Due Amount D	19(d)	12	N
1690	Accumulated Installment Amt D	20(d)	12	N
1700	Tax Due Amount D	21(d)	12	N
1710	Installment Tax Amount D	22(d)	12	N
1720	Accumulated Adjusted Tax Amount D	23(d)	12	N
1730	Aggregate Tax Due Amount D	24(d)	12	N
1740	Required Installment Amount D	25(d)	12	N
1750	Net SE Earnings A	26(a)	12	N
1760	SST/RRT Wages A	28(a)	12	N
1770	Net Prorated Social Security Tax Limit A	29(a)	12	N
1780	Annulized SST/RRT Wages A	31(a)	12	N
1790	Annualized Net Self-Employment Earnings A	33(a)	12	N
1800	Annualized SE Tax A	34(a)	12	N
1810	Net SE Earnings B	26(b)	12	N
1820	SST/RRT Wages B	28(b)	12	N
1830	Net Prorated Social Security Tax Limit B	29(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1840	Annualized SST/RRT Wages B	31(b)	12	N
1850	Annualized Net Self-Employment Earnings B	33(b)	12	N
1860	Annualized SE Tax B	34(b)	12	N
1870	Net SE Earnings C	26(c)	12	N
1880	SST/RRT Wages C	28(c)	12	N
1890	Net Prorated Social Security Tax Limit C	29(c)	12	N
1900	Annualized SST/RRT Wages C	31(c)	12	N
1910	Annualized Net Self-Employment Earnings C	33(c)	12	N
1920	Annualized SE Tax C	34(c)	12	N
1930	Net SE Earnings D	26(d)	12	N
1940	SST/RRT Wages D	28(d)	12	N
1950	Net Prorated Social Security Tax Limit D	29(d)	12	N
1960	Annualized SST/RRT Wages D	31(d)	12	N
1970	Annualized Net Self-Employment Earnings D	33(d)	12	N
1980	Annualized SE Tax D	34(d)	12	N
	Record Terminus Character		1	Value "#"

FORM 4952

Investment Interest Expense Deduction

Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
	Byte Count		4	"0239" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	"FRMbbb"	
0001	Form Number		6	"4952bb"	
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	Investment Interest Expense	1	12	N	
0020	Carryover Disallowed Interest Expense	2	12	N	
0030	Total Investment Interest	3	12	N	
0032	Investment Property Gross Income	4a	12	N	
					--
					--
					--
					--
					--
					--
					--
					--
0070	Qualified Dividends	4b	12	N	
0080	Subtract Line 4b from Line 4a	4c	12	N	
0090	Disposed Net Gain	4d	12	N	
0100	Disposed Net Capital Gain	4e	12	N	

FORM 4952 Investment Interest Expense Deduction

Field Identification No.	Form Ref.	Length	Field Description
0102 Election Literal	4e	4	"ELEC" or blank
0104 Election Literal Amount	4e	12	N
0110 Subtract Line 4e from Line 4d	4f	12	N
0120 Investment Capital Gain	4g	12	N
0130 Investment Income	4h	12	N
0140 Investment Expenses	5	12	N
0150 Net Investment Income	6	12	N
0160 Carry Forward Disallowed Interest Expense	7	12	N
0170 Investment Interest Expense Deduction	8	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description	
-----	----	-----	-----	
		4	"0403" for Fixed; "nnnn" for variable format	
		4	Value "*****"	
0350		6	"FRMbbb"	
0351		6	"6251bb"	
0352		5	"PG02b"	
0353		9	N (Primary SSN)	
0354		1	blank	
0355		7	N 0000001	
0360	36	12	N	
0370	37	12	N	
			Amount from Sch D Line 23, or Worksheet Line 9	
0380	38	12	N	
			Unrecaptured Section 1250 Gain	
0390	39	12	N	
			Smaller of Lines 37 & 38 Total/Line 4 of Sch D WS	
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 Sch D Line 28, or Worksheet Line 16	
0490	44	12	N	
			Smaller of Lines 36 or 37	

Field No.	Identification	Form Ref.	Length	Field Description
0500	Enter Smaller of Line 43 or Line 44	45	12	N
0503	Amt from Sch D Line 31 or Line 20 of WKST	46	12	N
0510	Smaller of Lines 45 or 46	47	12	N
0515	Multiply Line 47 by .05	48	12	N
0530	Subtract Line 47 from 45	49	12	N
0535	Qualified 5-Year Gain from Sch D	50	12	N
0537	Smaller of Line 49 or 50	51	12	N
0540	Multiply Line 51 by .08	52	12	N
0550	Subtract Line 51 from 49	53	12	N
0555	Multiply Line 53 by .10	54	12	N
0575	Subtract Line 47 from 46	55	12	N
0580	Subtract Line 45 from 44	56	12	N
0585	Smaller of Lines 55 or 56	57	12	N
0590	Multiply Line 57 by .15	58	12	N
0595	Subtract Line 57 from 56	59	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0600	Multiply Line 59 by .20	60	12	N	
0605	Subtract Line 44 from 40	61	12	N	
0610	Multiply Line 61 by .25	62	12	N	
0615	Add Line 42, 48, 52, 54, 58, 60, and 62	63	12	N	
0620	Multiply Line 36 by .26 or .28	64	12	N	
0625	Smaller of Line 63 or 64	65	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)	
0334		1	blank	
0335		7	N 0000001 - 0000002	
0338	16	12	N	
0342	17	12	N	
0344	18	12	N	
0351	19	12	N	
0354	20	12	N	
0358	21	12	N	
0361	22	12	N	
0365	23	12	N	
0370	24	12	N	
0376	25	12	N	

Field Identification No.	Form Ref.	Length	Field Description
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Record Terminus Character		1	Value "#"
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Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
	Byte Count		4	"1889" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "****"	
0240	Record ID		6	"FRMbbb"	
0241	Form Number		6	"8582bb"	
0242	Page Number		5	"PG02b"	
0243	Taxpayer Identification Number		9	N (Primary SSN)	
0244	Filler		1	blank	
0245	Form Occurrence Number		7	N 0000001	
*0250	Name of Activity 1	W1	20	AN or "STMbnn"	
+0260	Net Income 1	W1-(a)	12	N	
+0270	Net Loss 1	W1-(b)	12	N	
+0280	Unallowed Loss 1	W1-(c)	12	N	
+0290	Overall Gain 1	W1-(d)	12	N	
+0300	Overall Loss 1	W1-(e)	12	N	
0310	Name of Activity 2	W1	20	AN	
0320	Net Income 2	W1-(a)	12	N	
0330	Net Loss 2	W1-(b)	12	N	
0340	Unallowed Loss 2	W1-(c)	12	N	
0350	Overall Gain 2	W1-(d)	12	N	
0360	Overall Loss 2	W1-(e)	12	N	
0370	Name of Activity 3	W1	20	AN	
0380	Net Income 3	W1-(a)	12	N	
0390	Net Loss 3	W1-(b)	12	N	
0400	Unallowed Loss 3	W1-(c)	12	N	

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0410	Overall Gain 3	W1-(d)	12	N
0420	Overall Loss 3	W1-(e)	12	N
0430	Name of Activity 4	W1	20	AN
0440	Net Income 4	W1-(a)	12	N
0450	Net Loss 4	W1-(b)	12	N
0460	Unallowed Loss 4	W1-(c)	12	N
0470	Overall Gain 4	W1-(d)	12	N
0480	Overall Loss 4	W1-(e)	12	N
0490	Name of Activity 5	W1	20	AN
0500	Net Income 5	W1-(a)	12	N
0510	Net Loss 5	W1-(b)	12	N
0520	Unallowed Loss 5	W1-(c)	12	N
0530	Overall Gain 5	W1-(d)	12	N
0540	Overall Loss 5	W1-(e)	12	N
0550	Total Net Income	W1-(a)	12	N
0560	Total Net Loss	W1-(b)	12	N
0570	Total Unallowed	W1-(c)	12	N
*0600	Name of Activity 1	W2	20	AN or "STMbnn"
+0610	Current Year Deductions 1	W2-(a)	12	N
+0620	Prior Year Unallowed Deductions 1	W2-(b)	12	N
+0630	Overall Loss 1	W2-(c)	12	N
0640	Name of Activity 2	W2	20	AN
0650	Current Year Deductions 2	W2-(a)	12	N

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
1220	Total Net Loss	W3-(b)	12	N

Field Identification No.	Form Ref.	Length	Field Description
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Note: If you are required to file two or more copies of Worksheet 4, enter "STMbnn" in the appropriate field (SEQ. 1560) and enter all information in the Statement Records. Identify the appropriate line reference (the Name of Activity field can be used for this purpose) when beginning additional worksheets.

1550	Total Unallowed Loss	W3-(c)	12	N
*1560	Name of Activity 1	W4	20	AN or "STMbnn"
+1570	Form or Schedule Reported on 1	W4	10	AN
+1580	Loss 1	W4 (a)	12	N
+1590	Ratio 1	W4 (b)	6	R
+1600	Income and Special Allowance 1	W4 (c)	12	N
+1610	Loss Minus Income 1	W4 (d)	12	N
1620	Name of Activity 2	W4	20	AN
1630	Form or Schedule Reported on 2	W4	10	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	20	AN
1690	Form or Schedule Reported on 3	W4	10	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	20	AN

Field No.	Identification	Form Ref.	Length	Field Description
1750	Form or Schedule Reported on 4	W4	10	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	20	AN
1810	Form or Schedule Reported on 5	W4	10	AN
1820	Loss 5	W4 (a)	12	N
1830	Ratio 5	W4 (b)	6	R
1840	Income and Special Allowance 5	W4 (c)	12	N
1850	Loss Minus Income 5	W4 (d)	12	N
1860	Total Loss	W4 (a)	12	N
1870	Total Income and Special Allowance	W4 (c)	12	N
1880	Total Loss Minus Income	W4 (d)	12	N
1890	Reserved for Form 1041 use	W4	6	Blank
*1900	Name of Activity 1	W5	20	AN or "STMbnn"
+1910	Form or Schedule Reported on 1	W5	10	AN
+1920	Loss 1	W5 (a)	12	N
+1930	Ratio 1	W5 (b)	6	R
+1940	Unallowed Loss 1	W5 (c)	12	N
1950	Name of Activity 2	W5	20	AN
1960	Form or Schedule Reported on 2	W5	10	AN

Passive Activity Loss Limitations

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
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 No.	Identification	Form Ref.	Length	Field Description	
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	Byte Count		4	"0699" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
2160	Record ID		6	"FRMbbb"	
2161	Form Number		6	"8582bb"	
2162	Page Number		5	"PG03b"	
2163	Taxpayer Identification Number		9	N (Primary SSN)	
2164	Filler		1	blank	
2165	Form Occurrence Number		7	N 0000001	
*2170	Name of Activity 1	W6	20	AN or "STMbnn"	
+2180	Form or Schedule Reported on 1	W6	10	AN	
+2190	Loss 1	W6(a)	12	N	
+2200	Unallowed Loss 1	W6(b)	12	N	
+2210	Allowed Loss 1	W6(c)	12	N	
2220	Name of Activity 2	W6	20	AN	
2230	Form or Schedule Reported on 2	W6	10	AN	
2240	Loss 2	W6(a)	12	N	
2250	Unallowed Loss 2	W6(b)	12	N	
2260	Allowed Loss 2	W6(c)	12	N	
2270	Name of Activity 3	W6	20	AN	
2280	Form or Schedule Reported on 3	W6	10	AN	
2290	Loss 3	W6(a)	12	N	
2300	Unallowed Loss 3	W6(b)	12	N	

Field Identification No.		Form Ref.	Length	Field Description
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Note: If you are required to file two or more copies of Worksheet 7, enter "STMbnn" in the appropriate field (SEQ. 2458) and enter all information in the Statement Records. Identify the appropriate line reference (the Name of Activity field can be used for this purpose) when beginning additional worksheets.

2310	Allowed Loss 3	W6(c)	12	N	
2320	Name of Activity 4	W6	20	AN	
2330	Form or Schedule Reported on 4	W6	10	AN	
2340	Loss 4	W6(a)	12	N	
2350	Unallowed Loss 4	W6(b)	12	N	
2360	Allowed Loss 4	W6(c)	12	N	
2370	Name of Activity 5	W6	20	AN	
2380	Form or Schedule Reported on 5	W6	10	AN	
2390	Loss 5	W6(a)	12	N	
2400	Unallowed Loss 5	W6(b)	12	N	
2410	Allowed Loss 5	W6(c)	12	N	
2420	Total Loss	W6(a)	12	N	
2430	Total Unallowed Loss	W6(b)	12	N	
2440	Total Allowed Loss	W6(c)	12	N	
*2458	Name of Activity	W7	20	AN or "STMbnn"	
+2461	Form or Schedule Name 1	W7-1	10	AN	
+2470	Net Loss from Form or Schedule 1	W7-1a(a)	12	N	
+2490	Net Income from Form or Schedule 1	W7-1b(a)	12	N	
+2500	Net Loss minus Net Income 1	W7-1c(b)	12	N	

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+2510	Ratio 1	W7-1c(c)	6	R
*+2520	Unallowed Loss 1	W7-1c(d)	12	N or "STMbnn"
+2530	Allowed Loss Net Loss/Allowed Loss 1	W7-1c(e)	12	N
2541	Form or Schedule Name 2	W7-2	10	AN
2550	Net Loss from Form or Schedule 2	W7-1a(a)	12	N
2570	Net Income from Form or Schedule 2	W7-1b(a)	12	N
2580	Net Loss minus Net Income 2	W7-1c(b)	12	N
2590	Ratio 2	W7-1c(c)	6	R
2600	Unallowed Loss 2	W7-1c(d)	12	N
2610	Allowed Loss Net Loss/Allowed Loss 2	W7-1c(e)	12	N
2620	Form or Schedule Name 3	W7-3	10	AN
2630	Net Loss from Form or Schedule 3	W7-1a(a)	12	N
2650	Net Income from Form or Schedule 3	W7-1b(a)	12	N
2660	Net Loss minus Net Income 3	W7-1c(b)	12	N
2670	Ratio 3	W7-1c(c)	6	R
2680	Unallowed Loss 3	W7-1c(d)	12	N
2690	Allowed Loss 3	W7-1c(e)	12	N
2700	Total Net Loss Minus Net Income	W7(b)	12	N
2710	Total Unallowed Loss	W7(d)	12	N
2720	Total Allowed Loss	W7(e)	12	N
2730	Reserved for Form 1041 use	W7	6	Blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0399" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8611bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000005
0010		9	NO ENTRY
0020	C	35	AN
0030	C	22	AN
0040	C	2	AN
0050	C	12	N or nnnnnbbbbbbb or nnnnnnnnbbb
0060	D	9	AN
0070	E	8	YYYYMMDD
0080	F(1)	35	AN
0090	F(2)	8	YYYYMMDD or blank
0100	F(3)	35	AN
0110	F(4)	9	Values: A-Z and/or 0-9 or all blank cannot be all zeros
0120	1	12	N
			Total Credits Reported on Form 8586 in Prior Yrs

FORM 8611

RECAPTURE OF LOW-INCOME HOUSING CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	Credits included on Line 1	2	12	N
0140	Credits Subject to Recapture	3	12	N
0150	Credit Recapture Percentage	4	6	R
0160	Accelerated Portion of Credit	5	12	N
0170	Percentage Decreased in Qualified Basis	6	6	R
0180	Amount of Accelerated Portion Recaptured	7	12	N
0190	Recapture Amount from Flow Through Entity	8	12	N
0200	Accelerated Portion of the Unused Credit	9	12	N
0210	Net Recapture	10	12	N
0215	Line 11 Literal	11	16	"SECTIONb42 (J) (5) "
0220	Interest on Line 10 Recapture Amount	11	12	N
0230	Total Recapture-Add Line 10 and Line 11	12	12	N
0240	Interest on Line 7 Recapture Amount	13	12	NO ENTRY
0250	Total Recapture - Add Line 7 and Line 13	14	12	NO ENTRY
	Record Terminus Character		1	Value "#"

FORM 8812

Additional Child Tax Credit

Field Identification No.	Form Ref.	Length	Field Description
		4	"0203" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8812bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0008	1	12	N
			Amount from Line 1 of Child Tax Credit Worksheet
0012	2	12	N
			Child Tax Credit
0016	3	12	N
			Net Amount From Line 1 of Worksheet
0021	4	12	N
			Total Taxable Earned Income
0025	5	1	"X" or blank
			Total Taxable Earned Income > \$10,500- No Box
0035	5	1	"X" or blank
			Total Taxable Earned Income > \$10,500 - Yes Box
0038	5	12	N
			Net Total Taxable Earned Income
0045	6	12	N
			10% of Net Total Taxable Earned Income
0054	6	1	"X" or blank
			Three or More Qualifying Children - No Box

FORM 8812

Additional Child Tax Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0058	Three or More Qualifying Children - Yes Box	6	1	"X" or blank
0075	Total SS & Medicare Taxes Withheld	7	12	N
0085	Total Other Taxes and Deductions	8	12	N
0095	Total SS, Medicare Taxes, Other Taxes & Deductions	9	12	N
0105	Total EIC & Excess SS & Tier 1 RRTA Tax Withheld	10	12	N
0110	Net SS, Medicare Taxes, Other Taxes & Deductions	11	12	N
0115	Larger of 10% of Net Tot Taxable Inc Or Net Deduc.	12	12	N
0140	Additional Child Tax Credit: Lines 3 or 12	13	12	N or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0397" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8839bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Eligible Child First Name - 1	1a	10	AN (first name)
0020 Eligible Child Last Name - 1	1a	15	AN (last name)
0030 Eligible Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen (see special instructions)
0040 Year of Birth - 1	1b	4	DT
0049 Disabled Over 18 Box - 1	1c	1	"X" or blank
0060 Special Needs Box - 1	1d	1	"X" or blank
0070 Foreign Child Box - 1	1e	1	"X" or blank
0080 Identifying Number Child - 1	1f	9	N
0090 Eligible Child First Name - 2	1a	10	AN (first name) or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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 (\$10,160 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
0200	Allowed Tax Credit Child - 2	2	12	N (\$10,160 Maximum Credit)

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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 152,390	9	12	N or blank
0255	More Than 152,390 "No" Box	9	1	"X" or blank
0257	More Than 152,390 "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
0291	Total Tax Before Credits & Other Taxes	15	12	N

FORM 8839 PAGE 1

Qualified Adoption Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
	Byte Count		4	"0759" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8862bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Year for Which You Are Filing This Form	1	4	Value "2003"
0020	Qualifying Child of Another Person Yes Box	2	1	"X" or blank
0030	Qualifying Child of Another Person No Box	2	1	"X"
0040	Beginning Date Your Home In The USA	3a	8	DT
0045	Ending Date Your Home in The USA	3a	8	DT
0050	Beginning Date Your Spouse Home In The USA	3b	8	DT
0055	Ending Date Your Spouse Home in The USA	3b	8	DT
0060	Relationship Yes Box - 1	4	1	"X" or blank
0070	Relationship No Box - 1	4	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0075	Related to the Child or Child With You-Yes Box - 1	5a	1	"X" or blank
0085	Related to the Child or Child With You-No Box - 1	5a	1	"X" or blank
0095	Child's Relationship to You - 1	5b	11	AN or blank
0102	Name of the Placement Agency - 1	5b	35	AN, Allowable special characters are space, slash, hyphen or blank
0111	Did You Care for The Child Yes Box - 1	5c	1	"X" or blank
0118	Did You Care for The Child No Box - 1	5c	1	"X" or blank
0123	Did the Child Live with You Yes Box - 1	6a	1	"X" or blank
0127	Did the Child Live with You No Box - 1	6a	1	"X" or blank
0133	Street Address During the Filing Tax Year - 1	6b Child 1	35	AN, Allowable special characters are space, slash, hyphen
0137	City, State and Zip Code - 1	6b Child 1	25	AN
0141	Street Address During the Filing Tax Year - 2	6b Child 1	35	AN, Allowable special characters are space, slash, hyphen
0144	City, State and Zip Code - 2	6b Child 1	25	AN
0145	Street Address During the Filing Tax Year - 3	6b Child 1	35	AN, Allowable special characters are space, slash, hyphen
0147	City, State and Zip Code - 3	6b Child 1	25	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0149	Name of School or Care Providers - 1	6c Child 1	35	AN
0152	Name of School or Care Providers - 2	6c Child 1	35	AN
0154	Name of School or Care Providers - 3	6c Child 1	35	AN
0155	Relationship Yes Box - 2	4	1	'See 1st Occ.'
0160	Relationship No Box - 2	4	1	'See 1st Occ.'
0165	Related to the Child or Child With You-Yes Box - 2	5a	1	'See 1st Occ.'
0175	Related to the Child or Child With You-No Box - 2	5a	1	'See 1st Occ.'
0185	Child's Relationship to You - 2	5b	11	'See 1st Occ.'
0194	Name of the Placement Agency - 2	5b	35	'See 1st Occ.'
0205	Did You Care for The Child Yes Box - 2	5c	1	'See 1st Occ.'
0215	Did You Care for The Child No Box - 2	5c	1	'See 1st Occ.'
0225	Did the Child Live with You Yes Box - 2	6a	1	'See 1st Occ.'
0235	Did the Child Live with You No Box - 2	6a	1	'See 1st Occ.'
0246	Street Address During The Filing Tax Year - 1	6b Child 2	35	'See 1st Occ.'
0250	City, State and Zip Code - 1	6b Child 2	25	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0255	Street Address During the Filing Tax Year - 2	6b Child 2	35	'See 1st Occ.'
0260	City, State and Zip Code - 2	6b Child 2	25	'See 1st Occ.'
0265	Street Address During the Filing Tax Year - 3	6b Child 2	35	'See 1st Occ.'
0270	City, State and Zip Code - 3	6b Child 2	25	'See 1st Occ.'
0275	Name of School or Care Providers - 1	6c Child 2	35	'See 1st Occ.'
0280	Name of School or Care Providers - 2	6c Child 2	35	'See 1st Occ.'
0285	Name of School or Care Providers - 3	6c Child 2	35	'See 1st Occ.'
	Record Terminus Character		1	Value "#"

FORM 8863

Education Credits (Hope and Lifetime...

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0749" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8863bb"
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 Student's First Name - 1	1a	10	AN (first name) or blank
0020 Student's Last Name - 1	1a	15	AN (last name) or blank
0030 Student's Name Control - 1	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
0035 Student's SSN - 1	1b	9	N or blank
0040 Qualified Expenses Paid in Current Tax Year - 1	1c	12	N
0050 Smaller of Exp Paid in Current TY or \$1000 - 1	1d	12	N
0060 Subtract Columns d from c - 1	1e	12	N
0070 Enter 1/2 of the Amt in Column e - 1	1f	12	N

Field No.	Identification	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.'
0360	Qualified Expenses - 3	4c	12	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description		
-----	-----	----	-----	-----		
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 \$51,000 (\$103,000 if Married Filing Jointly)	9	12	N		
0500	Modified AGI from 1040 or 1040A	10	12	N		
0510	Subtract Lines 10 from 9	11	12	N		

FORM 8863

Education Credits (Hope and Lifetime...

Field Identification No.		Form Ref.	Length	Field Description
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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
0560	Subtract Line 16 from Line 15	17	12	N
0590	Education Credits	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0999" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"SCHbK1"
0001	Schedule Type	6	"8865bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Schedule Occurrence Number	7	N 0000001 - 0000005
0010	Fiscal Year Beginning	8	YYYYMMDD
0020	Fiscal Year Ending	8	YYYYMMDD
0030	Partner's Identifying Number (EIN or SSN)	9	N, "APPLD FOR" OR "FOREIGNUS"
0040	Partner's Name 1	35	AN
0045	Partner's Name 2	35	AN
0050	Partner's Address 1	35	AN
0055	Partner's Address 2	35	AN
0060	Partner's City	22	AN
0070	Partner's State	2	A OR ".b"
0080	Partner's Zip Code	12	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0140	Identifying Number	9	N or "FOREIGNUS"
0150	Partnership's Name 1	35	AN
0160	Partnership's Name 2	35	AN

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0170	Partnership's Address		35	AN
0175	Partnership's Address 2		35	AN
0180	Partnership's City		22	AN
0190	Partnership's State		2	A OR ".b"
0200	Partnership's Zip Code		12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0210	Partner's % Of Profits Beginning Of Tax Year	(a)	6	R
0220	Partner's % Of Profits End Of Tax Year	(b)	6	R
0230	Partner's % Of Capital Beginning Of Tax Year	(a)	6	R
0240	Partner's % Of Capital End Of Tax Year	(b)	6	R
0250	Partner's % Of Deductions Beginning Of Tax Year	(a)	6	R
0260	Partner's % Of Deductions End Of Tax Year	(b)	6	R
0270	Partner's % Of Losses Beginning Of Tax Year	(a)	6	R
0280	Partner's % Of Losses End Of Tax Year	(b)	6	R
0290	Capital Account At Beginning Of Year	(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0300	Capital Contributed During Year	(b)	12	N
0310	Partner's Share	(c)	12	N
0320	Withdrawals And Distribution	(d)	12	N
0330	Capital Account At End Of Year	(e)	12	N
0340	Ordinary Income (Loss) From Trade Or Business	1	12	N
@0345	More Than One Trade	1	6	"STMbnn" or blank
0350	Net Income (Loss) From Rental Real Estate	2	12	N
@0355	More Than One Real Estate Rental Activity	2	6	"STMbnn" or blank
0360	Net Income (Loss) From Other Rental Activities	3	12	N
@0365	More Than One Rental Activity	3	6	"STMbnn" or blank
0370	Interest	4a	12	N
0375	Qualified Dividends	4b(1)	12	N
0380	Total Ordinary Dividends	4b(2)	12	N
0390	Royalties	4c	12	N
0395	Net S-T Post-May 5 Capital Gain (Loss)	4d(1)	12	N
0400	Net S-T Entire Year Capital Gain (Loss)	4d(2)	12	N
0405	Net L-T Post-May 5 Capital Gain (Loss)	4e(1)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0410	Net L-T Entire Year Capital Gain (Loss) Total	4e(2)	12	N
				--
				--
				--
0430	Other Portfolio Income (Loss)	4f	12	N
@0435	Attach Statement Other Porfolio Info	4f	6	"STMbnn" or blank
0440	Guaranteed Payments To Partner	5	12	N
0450	Net Section 1231 Post-May 5 Gain (Loss)	6	12	N
0455	Net Section 1231 Entire Year Gain (Loss)	6b	6	N
0460	Other Income (Loss)	7	12	N
@0465	Attach Schedule of Other Income	7	6	"STMbnn" or blank
0470	Charitable Contributions	8	12	N
@0475	Attach Schedule of Charitable Contributions	8	6	"STMbnn" or blank
0480	Section 179 Expense Deduction	9	12	N
0490	Deductions Related To Portfolio Income	10	12	N
@0495	Attach Schedule of Portfolio Deductions	10	6	"STMbnn" or blank
0500	Other Deductions	11	12	N
@0505	Attach Schedule of Other Deductions	11	6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0510	Low Income Housing Credit 42(J) (5)	12a(1)	12	N
@0515	Line 12a(1) Attachment	12a(1)	6	"STMBnn" or blank
0520	Low Income Housing Credit Other	12a(2)	12	N
@0525	Line 12a(2) Attachment	12a(2)	6	"STMBnn" or blank
*0545	Form 3468 Line Reference	12b	6	AN or "STMBnn" or blank
+0550	Qualified Rehabilitation Expenditures	12b	12	N
+0555	Type of Expenditures	12b	15	AN
0557	Statement Reference - BMF Use Only	12b	6	Blank
*0560	Credits Related To Rental Real Estates Activities	12c	12	N or "STMBnn" or blank
+0565	Identify Type Of Rental Credits	12c	15	AN
0567	Statement Reference - BMF Use Only	12c	6	Blank
*0570	Credits Related To Other Rental Activities	12d	12	N or "STMBnn" or blank
+0575	Identify Type Of Other Rental Credits	12d	15	AN
0577	Statement Reference - BMF Use Only	12d	6	Blank
*0580	Other Credits	13	12	N or "STMBnn" or blank
+0585	Identify Type Of Other Credits	13	15	AN
0587	Statement Reference - BMF Use Only	13	6	Blank

SCHEDULE K-1 PAGE 1 (FORM 8865)

Partner's Share of Income, Credits,
Deductions, ..

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
@0590	Schedule K-1 Page 1 Global Statement	6	"STMbnn" or blank
	Record Terminus Character	1	Value "#"

Sales of Business Property

Field Identification No.	Form Ref.	Length	Field Description
		4	"0868" for Fixed; "nnnn" for variable format
		4	Value "****"
0000		6	"FRMbbb"
0001		6	"4797bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0030	1	12	N
*0040	2a(1)	15	AN or "STMbnn"
+0050	2b(1)	8	YYYYMMDD or "INHERIT" or blank
+0060	2c(1)	8	YYYYMMDD
+0070	2d(1)	12	N or "LIKE-KIND"
+0080	2e(1)	12	N
+0090	2f(1)	12	N
+0095	2g(1)	12	N
*+0100	2h(1)	12	N or "STMbnn"
0120	2a(2)	15	AN
0130	2b(2)	8	YYYYMMDD or "INHERIT" or blank
0140	2c(2)	8	YYYYMMDD
0150	2d(2)	12	N or "LIKE-KIND"
0160	2e(2)	12	N

Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
0170	Cost/Other Basis 2	2f(2)	12	N
0175	Property Gain/Loss 2	2g(2)	12	N
0180	Post-May 5 Gain/ Loss 2	2h(2)	12	N
0200	Property Desc 3	2a(3)	15	AN
0210	Date Acquired 3	2b(3)	8	YYYYMMDD or "INHERIT" or blank
0220	Date Sold 3	2c(3)	8	YYYYMMDD
0230	Gross Sales Price 3	2d(3)	12	N or "LIKE-KIND"
0240	Depreciation Allwd 3	2e(3)	12	N
0250	Cost/Other Basis 3	2f(3)	12	N
0255	Property Gain/Loss 3	2g(3)	12	N
0256	Post-May 5 Gain/ Loss 3	2h(3)	12	N
				--
				--
				--
				--
				--
				--
0340	Post-May 5 Gain/ Loss 4	2h(4)	12	N
0440	Gain/Loss (Form 4684 Sec B Gain)	3(g)	12	N
0445	Post-May 5 Gain/ Loss (Form 4684 Sec B Gain)	3(h)	12	N
0450	Gain/Loss (Form 6252 Sec 1231)	4(g)	12	N
0455	Post-May 5 Gain/ Loss (Form 6252 Sec 1231)	4(h)	12	N
0456	Gain/Loss (Form 8824 Sec 1231)	5(g)	12	N or blank

Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
0460	Post-May 5 Gain/ Loss (Form 8824 Sec 1231)	5 (h)	12	N
0461	Gain from Part III	6 (g)	12	N
0465	Post-May 5 Gain/ Loss from Part III	6 (h)	12	N
0482	Tot Property Gain/ Loss	7 (g)	12	N
0490	Tot Post-May 5 Gain/ Loss	7 (h)	12	N
0500	Nonrecaptured Net Sec 1231 Prior Year Losses	8 (g)	12	N
0510	Post-May 5 Net Sec 1231 Prior Yr Loss	8 (h)	12	N
0511	Tot Gain/Loss (Sec 1231 Recapture)	9 (g)	12	N
0515	Tot Post-May 5 gain/ Loss (Sec 1231 Recap)	9 (h)	12	N
*0520	Property Held Desc 1	10a(1)	15	AN or "STMbnn"
+0530	Date Acquired 1	10b(1)	8	YYYYMMDD or "INHERIT" or blank
+0540	Date Sold 1	10c(1)	8	YYYYMMDD
+0550	Gross Sales Price 1	10d(1)	12	N
+0560	Depreciation Allwd 1	10e(1)	12	N
+0570	Cost/Other Basis 1	10f(1)	12	N
+0575	Property Held Gain/ Loss 1	10g(1)	12	N
0600	Property Held Desc 2	10a(2)	15	AN
0610	Date Acquired 2	10b(2)	8	YYYYMMDD or "INHERIT" or blank
0620	Date Sold 2	10c(2)	8	YYYYMMDD

Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
0630	Gross Sales Price 2	10d(2)	12	N
0640	Depreciation Allwd 2	10e(2)	12	N
0650	Cost/Other Basis 2	10f(2)	12	N
0655	Property Held Gain/ Loss 2	10g(2)	12	N
0680	Property Held Desc 3	10a(3)	15	AN
0690	Date Acquired 3	10b(3)	8	YYYYMMDD or "INHERIT" or blank
0700	Date Sold 3	10c(3)	8	YYYYMMDD
0710	Gross Sales Price 3	10d(3)	12	N
0720	Depreciation Allwd 3	10e(3)	12	N
0730	Cost/Other Basis 3	10f(3)	12	N
0735	Property Held Gain/ Loss 3	10g(3)	12	N

0925	Total Ordinary Loss	11(g)	12	N
0930	Total Property Gain or Nonrecap Loss Part I	12(g)	12	N
0940	Gain from Part III Summary	13(g)	12	N
0948	PAL Indicator	14	3	"PAL" or blank
0955	Net Gain/Loss from Form 4684	14(g)	12	N
0970	Ordinary Gain from Form 6252	15(g)	12	N
0974	Form 8824 Ordinary Gain/Loss for Entire Yr	16(g)	12	N or blank

Sales of Business Property

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0980	Recapture Sec 179	17(g)	12	N
1010	Net Ordinary Gain/ Loss	18(g)	12	N
1020	Form 4684 Loss	18b(1)	12	N
1030	Redetermined Gain/ Loss	18b(2)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0859" 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
0160	5	12	Alimony Received (Guam) N

FORM 5074

Allocation of Individual Inc Tax to
Guam or CNMI

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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	Type of Other Income (Guam)	15	12	AN or "STMbnn"
+0263	Amount of Other Income (Guam)	15	12	N
*0265	Type of Other Income (CNMI)	15	12	AN or "STMbnn"
+0275	Amount of Other Income (CNMI)	15	12	N
0280	Total Income (Guam)	16	12	N
0285	Total Income (CNMI)	16	12	N
0287	Educator Expenses (Guam)	17	12	N
0288	Educator Expenses (CNMI)	17	12	N
0290	IRA Deduction (Guam)	18	12	N
0295	IRA Deduction (CNMI)	18	12	N
0300	Student Loan Interest Deduction (GUAM)	19	12	N
0305	Student Loan Interest Deduction (CNMI)	19	12	N
0307	Tuition and Fees Deduction (Guam)	20	12	N
0308	Tuition and Fees Deduction (CNMI)	20	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0320	Moving Expenses (Guam)	21	12	N	--
0325	Moving Expenses (CNMI)	21	12	N	--
0330	One-Half of Self-Employment Tax (Guam)	22	12	N	
0335	One-Half of Self-Employment Tax (CNMI)	22	12	N	
0340	Self-Employed Health Insurance Deduction (Guam)	23	12	N	
0345	Self-Employed Health Insurance Deduction (CNMI)	23	12	N	
0350	Self-Employed SEP, SIMPLE & Qualified Plans (Guam)	24	12	N	
0355	Self-Employed SEP, SIMPLE & Qualified Plans (CNMI)	24	12	N	
0360	Early Withdrawal Penalty (Guam)	25	12	N	
0365	Early Withdrawal Penalty (CNMI)	25	12	N	
0370	Alimony Paid (Guam)	26	12	N	
0375	Alimony Paid (CNMI)	26	12	N	
0380	Total Deductions (Guam)	27	12	N	
0385	Total Deductions (CNMI)	27	12	N	
0390	Adjusted Gross Income (Guam)	28	12	N	

