October 20, 2004

Publication 1346 – Record Layout Changes #4

Record Layouts dated 10/19/04

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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1.   Schedule A
        • New Byte Count: 0666
        • Added new Seqs: 0092 and 0094

2.   Schedule J
        • The Title was changed from "Farm Income Averaging"
          to "Income Averaging for Farmers and Fishermen"

3.   Form 8801 Page 2
        • New Byte Count: 0427
        • Added new Seqs: 00375, 0385 and 0387
        • Deleted Seq: 0380
        • Seq 0390: Changed the Form Ref. to 37
        • Seq 0400: Changed the Identification to "Smaller of Line 36 or Line 37";
                    Changed the Form Ref. to 38
        • Seq 0410: Changed the Form Ref. to 39
        • Seq 0420: Changed the Identification to "Smaller of Line 38 or Line 39";
                    Changed the Form Ref. to 40
        • Seq 0430: Changed the Identification to "Multiply Line 40 by 5% (.05)";
                    Changed the Form Ref. to 41
        • Seq 0440: Changed the Identification to "Line 40 Minus Line 38";
                    Changed the Form Ref. to 42
        • Seq 0455: Changed the Form Ref. to 43
        • Seq 0465: Changed the Identification to "Smaller of Line 42 or Line 43";
                    Changed the Form Ref. to 44
        • Seq 0470: Changed the Identification to "Multiply Line 44 by 8% (.08)";
                    Changed the Form Ref. to 45
        • Seq 0480: Changed the Identification to "Line 44 Minus Line 42";
                    Changed the Form Ref. to 46
        • Seq 0490: Changed the Identification to "Multiply Line 46 by 10% (.10)";
                    Changed the Form Ref. to 47
        • Seq 0495: Changed the Identification to "Subtract Line 40 from Line 39";
                    Changed the Form Ref. to 48
        • Seq 0505: Changed the Identification to "Subtract Line 38 from Line 37";
                    Changed the Form Ref. to 49
        • Seq 0520: Changed the Identification to "Smaller of Line 48 or Line 49";
                    Changed the Form Ref. to 50
        • Seq 0525: Changed the Identification to "Multiply Line 50 by 15% (.15)";
                    Changed the Form Ref. to 51
        • Seq 0530: Changed the Identification to "Subtract Line 50 from Line 49";
                    Changed the Form Ref. to 52
        • Seq 0535: Changed the Identification to "Multiply Line 52 by 20% (.20)";
                    Changed the Form Ref. to 53
        • Seq 0540: Changed the Identification to "Line 37 Minus Line 33";
                    Changed the Form Ref. to 54

3.   Form 8801 Page 2 (continue)
- Seq 0545: Changed the Identification to "Multiply Line 54 by 25% (.25)"; Changed the Form Ref. to55
- Seq 0550: Changed the Identification to "Added Line 33, 41, 45, 47, 51, 53 and 55"; Changed the Form Ref. to 56
- Seq 0600: Changed the Identification to "Multiply Line 27 by 26% (.26) or 28% (.28)"; Changed the Form Ref. to 57
- Seq 0610: Changed the Identification to "Enter Smaller of Line 56 or Line 57"; Changed the Form Ref. to 58

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SCHEDULE A                    Itemized Deductions

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

      Byte Count                     4       "0666" for Fixed;        ||
                                             "nnnn" for variable
                                             format

      Start of Record Sentinel       4       Value "****"

0000  Record ID                      6       "SCHbbA"

0001  Schedule Type                  6       "1040bb"

0002  Page Number                    5       "PG01b"

0003  Taxpayer                       9       N (Primary SSN)
      Identification
      Number

0004  Filler                         1       blank

0005  Schedule Occurrence            7       N
      Number                                 0000001

0015  Medical/Dental/    1           12      N
      Expenses

0065  AGI Amount         2           12      N

0070  Medical Allowance  3           12      N

0080  Total Medical/Dental 4         12      N


0090  State & Local Taxes  5         12      N

0092  Income Taxes Box   5a          1       "X" or blank      ||

0094  General Sales Taxes 5b         1       "X" or blank      ||
      Box

0100  Real Estate Taxes  6           12      N

0110  Personal Property  7           12      N
      Taxes

*0130 Other Taxes Type   8           28      AN or "STMbnn"

+0135 Other Taxes Amount 8           12      N

0140  Total Other Taxes  8           12      N
      Amount
```

SCHEDULE A   Itemized Deductions

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

 0150 Total Taxes   9   12   N

@0159 Form 1098   10   6   "STMbnn" or blank
       Explanation

 0160 Mortgage Interest   10   12   N
       to Financial
       Institutions

@0165 Form 1098 Name/   11   6   "STMbnn" or blank
       Address

*0170 Recipient Name   11   20   AN or "STMbnn"

+0180 Recipient Address   11   40   AN

+0190 Recipient TIN   11   9   N

 0195 Total Indiv   11   12   N
       Mortgage Interest
       Amount

 0203 Deductible Points   12   12   N

 0207 Investment Interest 13   12   N

 0290 Total Interest   14   12   N

 0350 Total Cash/Check   15   12   N
       Contribution

 0360 Non-Cash/Check   16   12   N
       Contribution

 0370 Carryover Prior Yr 17   12   N

 0380 Total Contributions 18   12   N

 0390 Casualty/Theft Loss 19   12   N

*0400 Unreimbursed Emp   20   25   AN or "STMbnn"
       Bus Expn Desc

+0405 Unreimbursed   20   12   N
       Employee Business
       Expense Amount

```
    SCHEDULE A                    Itemized Deductions

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

    0410  Tot Unreimbursed     20            12    N
          Employee Business
          Expense Amount

    0415  Tax Preparation Fees 21            12    N

   *0420  Other Expenses Type  22            30    AN or "STMbnn"
          (1)

   +0430  Other Expenses       22            12    N
          Amount(1)

    0432  Other Expenses       22            30    AN
          Type(2)

    0434  Other Expenses       22            12    N
          Amount (2)

    0435  Total Other Expenses 22            12    N

    0445  Gross Miscellaneous  23            12    N
          Deductions

    0450  Form 1040 AGI        24            12    N
          Repeated

    0455  Miscellaneous        25            12    N
          Allowance

    0465  Net Miscellaneous    26            12    N
          Deductions

   *0475  Other Expense Type   27            31    AN or "STMbnn"

   +0485  Other Expense Amount 27            12    N

    0495  Total Other Expenses 27            12    N

    0520  Total Deductions     28            12    N



          Record Terminus Character          1    Value "#"
```

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SCHEDULE J                    Income Averaging for Farmers and Fishermen

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

      Byte Count                         4     "0307" for Fixed;
                                               "nnnn" for variable
                                               format

      Start of Record Sentinel           4     Value "****"

0000  Record ID                          6     "SCHbbJ"

0001  Schedule Type                      6     "1040bb"

0002  Page Number                        5     "PG01b"

0003  Taxpayer                           9     N (Primary SSN)
      Identification
      Number

0004  Filler                             1     blank

0005  Schedule Occurrence                7     N
      Number                                   0000001

0010  Taxable Income        1           12     N

0020  Elected Farm Income   2           12     N

0030  Subtract Line 2       3           12     N
      from Line 1

0040  Tax on Line 3         4           12     N

0050  Taxable Income from   5           12     N                    |
      2001

0060  One-third Elected     6           12     N
      Farm Income

0070  Add Lines 5 and 6     7           12     N

0080  Tax on Line 7         8           12     N

0090  Taxable Income from   9           12     N                    |
      2002

0100  Amount from Line 6    10          12     N

0110  Add Lines 9 and 10    11          12     N

0120  Tax on Line 11        12          12     N
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    SCHEDULE J                    Income Averaging for Farmers and Fishermen

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

    0130  Taxable Income from   13        12      N                        |
          2003

    0140  Amount from Line 6    14        12      N                        |

    0150  Add Lines 13 and 14   15        12      N

    0160  Tax on Line 15        16        12      N

    0170  Add Lines 4, 8, 12,   17        12      N
          and 16

    0180  Taxable Income from   18        12      N                        |
          2001

    0190  Taxable Income from   19        12      N                        |
          2002

    0200  Taxable Income from   20        12      N                        |
          2003

    0210  Add Lines 18          21        12      N
          through 20

    0220  Subtract Line 21      22        12      N
          from Line 17



          Record Terminus Character           1    Value "#"
```

FORM 8801 PAGE 2   Credit For Prior Year Minimum Tax

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0427" for Fixed; || "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0290	Record ID		6	"FRMbbb"
0291	Form Number		6	"8801bb"
0292	Page Number		5	"PG02b"
0293	Taxpayer Identification Number		9	N (Primary SSN)
0294	Filler		1	blank
0295	Form Occurrence Number		7	N 0000001
0300	Amount from Line 10	27	12	N
0310	Amount from Prior Year Sch D, Line 23	28	12	N
0320	Amount from Prior Year Sch D, Line 19	29	12	N
0330	Smaller of Lines 28 & 29 Total/Line 4 of Sch D WS	30	12	N
0350	Smaller of Line 27 or Line 30	31	12	N
0360	Line 27 Minus Line 31	32	12	N
0370	Multiply Line 32 by 26% (.26) or by 28% (.28)	33	12	N
0375	Enter Smaller of Line 27 or Qualified Amount	34	12	N ||

FORM 8801 PAGE 2   Credit For Prior Year Minimum Tax

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

                                                              --||
0385 Amount from Line 7   35   12   N ||
      of WS or Line 14
      Sch. D

0387 Subtract Line 35   36   12   N ||
      from Line 34

0390 Smaller of Line 27   37   12   N ||
      or 28

0400 Smaller of Line 36   38   12   N ||
      or Line 37

0410 Amount from Prior   39   12   N ||
      Year Sch D, Line 43

0420 Smaller of Line 38   40   12   N ||

      or Line 39

0430 Multiply Line 40 by 41   12   N ||
      5% (.05)

0440 Line 40 minus Line   42   12   N ||
      38

                                                              --|
0455 Enter Qualified 5   43   12   N ||
      Year Gain

                                                              --|
0465 Smaller of Line 42   44   12   N ||
      or Line 43

0470 Multiply Line 44 by 45   12   N ||
      8% (.08)

0480 Line 44 Minus Line   46   12   N ||
      42

0490 Multiply Line 46 by 47   12   N ||
      10% (.10)

0495 Subtract Line 40   48   12   N ||
      from Line 39

                                                              --|

Field No.	Identification	Form Ref.	Length	Field Description
0505	Subtract Line 38 from Line 37	49	12	N
0520	Smaller of Line 48 or Line 49	50	12	N
0525	Multiply Line 50 by 15% (.15)	51	12	N
0530	Subtract Line 50 from Line 49	52	12	N
0535	Multiply Line 52 by 20% (.20)	53	12	N
0540	Line 37 Minus Line 33	54	12	N
0545	Multiply Line 54 by 25% (.25)	55	12	N
0550	Add Lines 33, 41, 45, 47, 51, 53 and 55	56	12	N
0600	Multiply Line 27 by 26% (.26) or 28% (.28)	57	12	N
0610	Enter Smaller of Line 56 or Line 57	58	12	N

Record Terminus Character   1   Value "#"