

December 17, 2003

Publication 1346 - Record Layout Changes #4

Record Layouts dated 12/05/03 and 12/11/03

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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The PATS and ELF programs are being updated to accommodate the special instructions for the Military Families Tax Relief Act (Armed Forces Tax Fairness Act of 2003) and update Form 2210.

These changes are effective December 31, 2003 for PATS Testing.

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Attached are updates for:

1. Form W-2  
New Byte Count - 0785  
Seq 0370 - Removed asterisk (\*) from the Field No.  
Changed the Length to 2,  
Deleted "STMbnn" or blank from the Field Description.  
Seqs 0380, 0390, 0400, 0405, 0407 and 0410  
- Removed plus signs (+) from the Field No.  
Seq 0440 - Changed the Length to 2 and the Field Description to  
'See 1st Occ.'
2. Form 1040 Page 1  
New Byte Count - 1406  
New Seqs - 0700 and 0702
  - Seq 0455: Changed the Identification to "Post-May 5 CGD"
3. Form 2210 Page 3
  - New Byte Count: 0583
  - Seqs 0580, 0595: Changed Length from 12 to 3.
  - Del Seqs: 0645 and 0650
  - New Seqs: 0602, 0609, 0628, 0633, 0647, 0649, 0652, and 0654.
  - Seq 0605 renumbered to 0612; Changed Length from 12 to 3.
  - Seq 0610 renumbered to 0618.
  - Seq 0615 renumbered to 0621; Changed Length from 12 to 3.
  - Seq 0620 renumbered to 0626.
  - Seq 0625 renumbered to 0637; Changed Length from 12 to 3.
  - Seq 0630 renumbered to 0639.
  - Seq 0635 renumbered to 0642; Changed Length from 12 to 3.
  - Seq 0640 renumbered to 0644.
  - Seq 0655 renumbered to 0656; Changed Form Ref from 31 to 33.
  - Seq @0660 renumbered to @0658; Changed Form Ref from 31 to 33.
  - Seq 0670 renumbered to 0671; Changed Form Ref from 31 to 33.
4. Form 8839 Page 2  
New Byte Count - 261  
New Seqs - 0442 and 0445

**Corrections:**

Form 4797 - This was a correction to information released in Record Layout Change #2 dated November 3, 2003. This update was uploaded to the Electronic Bulletin Board System and a Quick Alert was issued on November 21, 2003.

Form 4797 Page 1

- New Byte Count: **1026**
- New Seqs: \*+0100, 0180, 0256, 0340, 0445, 0455, 0460, 0465, 0490, 0510, and 0515.

Form 8828 - SEQ 0260 and 0270 were omitted from record layout in error.

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0785" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"W-2bbb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000050
			Form Occurrence Number
0010		1	"X" or blank
			Corrected W-2
0020	a	14	AN or blank
0030		1	"X" or blank
			Control Number
0040	b	9	N
			Void Ind
0045	c	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
			Employer Identification Number
0050	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ( )
			Employer Name Control
			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 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
0130	Withholding	2	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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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,   "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,   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,   or blank
0258	Year 3 (for Prior Year USERRA Contribution)	12c	2	N (YY) or blank
0259	Employer's Use Amount 3	12c	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0260	Employer's Use Code 4	12d	6	A-H, J-N, P, R-T, V,   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
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

## FORM W-2

## Wage and Tax Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
0510	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	"1406" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "200312", 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
0167	Total Box 6a and 6b		1	Values 0, 1 or 2

Field Identification No.	Form Ref.	Length	Field Description	
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*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 Identification No.		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	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
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	Post-May 5 CGD	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 Identification No.		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 Identification No.		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	
0700	Reserve Component	33	2	"RC" or blank	
0702	RC Amount	33	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	"0583" for Fixed;    "nnnn" for variable format
		4	Value "*****"
0246		6	"FRMbbb"
0248		6	"2210bb"
0258		5	"PG03b"
0262		9	N (Primary SSN)
			Taxpayer Identification Number
0263		1	Blank
0264		7	N    0000001
			Form Occurrence Number
0265	18 (a)	12	N
			Required Installment A
0275	18 (b)	12	N
			Required Installment B
0285	18 (c)	12	N
			Required Installment C
0295	18 (d)	12	N
			Required Installment D
0298	19 (a)	12	N
			Estimated Tax Paid and Withheld A
0303	19 (b)	12	N
			Estimated Tax Paid and Withheld B
0305	19 (c)	12	N
			Estimated Tax paid and withheld C
0308	19 (d)	12	N
			Estimated Tax Paid and Withheld D
0315	23 (a)	12	N
			Applied Overpayment A
0325	25 (a)	12	N
			Underpayment A
0335	26 (a)	12	N
			Overpayment A

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)	3	N	
0590	Penalty A	28 (a)	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0595	Period 2 Days Computed A	29(a)	3	N	
0600	Period 2 Penalty A	30(a)	12	N	
0602	Period 3 Days Computed A	31(a)	3	N	
0609	Period 3 Penalty A	32(a)	12	N	--   
0612	Number of Days Computed B	27(b)	3	N	--   
0618	Penalty B	28(b)	12	N	--   
0621	Period 2 Days Computed B	29(b)	3	N	--   
0626	Period 2 Penalty B	30(b)	12	N	--   
0628	Period 3 Days Computed B	31(b)	3	N	
0633	Period 3 Penalty B	32(b)	12	N	--   
0637	Number of Days Computed C	27(c)	3	N	--   
0639	Penalty C	28(c)	12	N	
0642	Period 2 Days Computed C	29(c)	3	N	--   
0644	Period 2 Penalty C	30(c)	12	N	
0647	Period 3 Days Computed C	31(c)	3	N	--   
0649	Period 3 Penalty C	32(c)	12	N	
0652	Period 3 Days computed D	31(d)	3	N	--   

Underpayment of Estimated Tax by ...

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0654	Period 3 Penalty D	32 (d)	12 N
			--
0656	Waived Amount	33	12 N
@0658	Waiver Explanation	33	6 "STMbnn" or blank
			--
			--
0671	Total Underpayment	33	12 N
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Field Identification No.	Form Ref.	Length	Field Description	
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		4	"0261" for Fixed; "nnnn" for variable format	
		4	Value "*****"	
0300	Record ID	6	"FRMbbb"	
0301	Form Number	6	"8839bb"	
0302	Page Number	5	"PG02b"	
0303	Taxpayer Identification Number	9	N (Primary SSN)	
0304	Filler	1	blank	
0305	Form Occurrence Number	7	N 0000001	
0310	Allowed Tax Credit Child - 1	19	12 N (\$10,160 Maximum Credit)	
0311	Prev Yr Employer- Provided Benefits No Box - 1	20	1 "X" or blank	
0313	Prev Yr Employer- Provided Benefits Yes Box - 1	20	1 "X" or blank	
0314	Prev Yr Employer- Provided Adoption Benefits - 1	20	12 N	
0317	Subtract Line 20 From Line 19 - 1	21	12 N	
0320	Employer Provided Adoption Benefits Child - 1	22	12 N	
0330	Allowed Tax Credit Child - 2	19	12 N (\$10,160 Maximum Credit)	
0331	Prev Yr Employer- Provided Benefits No Box - 2	20	1 "X" or blank	

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0333	Prev Yr Employer- Provided Benefits Yes Box - 2	20	1	"X" or blank
0334	Prev Yr Employer- Provided Adoption Benefits - 2	20	12	N
0337	Subtract Line 20 From Line 19 - 2	21	12	N
0340	Employer Provided Adoption Benefits Child - 2	22	12	N
0350	Total of Employer Provided Adoption Benefits	23	12	N
0360	Smaller of All. Tax Credit or Adoption Benefits 1	24	12	N
0370	Smaller of All. Tax Credit or Adoption Benefits 2	24	12	N
0380	Tot. of Smaller of All. Tax Credit or Adop. Ben.	25	12	N
0390	Modified AGI	26	12	N
0393	Modified AGI > \$152,390 No Box	27	1	"X" or blank
0395	Modified AGI > \$152,390 Yes Box	27	1	"X" or blank
0400	Modified AGI minus 152,390	27	12	N or blank
0410	Line 27 Divided by 40,000	28	6	R
0420	Multiply Line 25 By Line 28	29	12	N
0440	Excluded Benefits	30	12	N



Field Identification No.		Form Ref.	Length	Field Description	
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0442	Is Line 30 more than Line 23 "No" Box	31	1	"X" or blank	
0445	Is line 30 more than Line 23 "Yes" Box	31	1	"X" or blank	
0450	Taxable Benefits	31	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"1026" for Fixed;   "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4797bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0030 Current Year Gross Proceeds	1	12	N
*0040 Property Desc 1	2a(1)	15	AN or "STMbnn"
+0050 Date Acquired 1	2b(1)	8	YYYYMMDD or "INHERIT" or blank
+0060 Date Sold 1	2c(1)	8	YYYYMMDD
+0070 Gross Sales Price 1	2d(1)	12	N or "LIKE-KIND"
+0080 Depreciation Allwd 1	2e(1)	12	N
+0090 Cost/Other Basis 1	2f(1)	12	N
+0095 Property Gain/Loss 1	2g(1)	12	N
*+0100 Post-May 5 Gain/ Loss 1	2h(1)	12	N or "STMbnn"
0120 Property Desc 2	2a(2)	15	AN
0130 Date Acquired 2	2b(2)	8	YYYYMMDD or "INHERIT" or blank
0140 Date Sold 2	2c(2)	8	YYYYMMDD
0150 Gross Sales Price 2	2d(2)	12	N or "LIKE-KIND"
0160 Depreciation Allwd 2	2e(2)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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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
0280	Property Desc 4	2a(4)	15	AN
0290	Date Acquired 4	2b(4)	8	YYYYMMDD or "INHERIT" or blank
0300	Date Sold 4	2c(4)	8	YYYYMMDD
0310	Gross Sales Price 4	2d(4)	12	N or "LIKE-KIND"
0320	Depreciation Allwd 4	2e(4)	12	N
0330	Cost/Other Basis 4	2f(4)	12	N
0335	Property Gain/Loss 4	2g(4)	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

Field No.	Identification	Form Ref.	Length	Field Description
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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
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 N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
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
0760	Property Held Desc 4	10a(4)	15	AN
0770	Date Acquired 4	10b(4)	8	YYYYMMDD or "INHERIT" or blank
0780	Date Sold 4	10c(4)	8	YYYYMMDD
0790	Gross Sales Price 4	10d(4)	12	N
0800	Depreciation Allwd 4	10e(4)	12	N
0810	Cost/Other Basis 4	10f(4)	12	N
0815	Property Held Gain/ Loss 4	10g(4)	12	N
0925	Total Ordinary Loss	11(g)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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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
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
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		4	Byte Count "0443" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8828bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0010	1	35	Property Address AN. Allowable special characters are: ampersand (&), hyphen(-), slash(/), comma(,), percent(%) and Literal "NONE"
0020	1	30	Property City/State/Zip Code AN. Allowable special characters are: hyphen and comma(,) or blank
0030	2a	1	Mortgage Tax-Exempt Bond Indicator "X" or blank
0040	2b	1	Mortgage Credit Certificate Indicator "X" or blank
0050	3	2	Certificate Issuer State AN
0060	3	20	Certificate Issuer Subdivision AN
0070	3	20	Certificate Issuer Agency AN
0080	4	30	Original Lending Institution Name AN

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0090	Original Lending Institution Address	4	65	AN
0100	Original Loan Closing Date	5	8	DT
0110	Sale or Disposition of Interest Date	6	8	DT
0120	Closing/Sale Elapsed Yrs	7	2	N
0130	Closing/Sale Elapsed Mos	7	2	N
0135	Original Loan Payment Date	8	8	DT
0140	Sale Price	9	12	N
0150	Expenses of Sale	10	12	N
0160	Amount Realized	11	12	N
0170	Adjusted Basis	12	12	N
0180	Gain or Loss	13	12	N
0190	Gain or Loss Adjusted	14	12	N
0200	Modified AGI	15	12	N
0210	Adjusted Qualifying Income	16	12	N
0220	Income Basis	17	12	N
0230	Income Percentage	18	6	R
0240	Federally Subsidized Amt	19	12	N
0250	Holding Period Percentage	20	6	R



FORM 8828

Recapture of Federal Mortgage Subsidy

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Federally Subsidized Amount Adjusted	21	12	N
0270	Recapture Amount	22	12	N
0280	Recapture Tax Due	23	12	N
	Record Terminus Character		1	Value "#"