

March 26, 2002

Publication 1346 - Record Layout Changes #8

Record Layouts dated 03/19/02

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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**CAUTION: DO NOT use before effective date--April 8, 2002**

**1040 e-file**

Effective April 8, 2002, when transmitting 1040 returns using Form 4562, the new record layout dated March 19, 2002 for Form 4562 **must be** used. The last day to transmit 1040 returns using the old version dated August 06, 2002, will be April 7, 2002.

**PATS**

Software developers and/or transmitters who have passed PATS Testing prior to April 8, 2002 using the old version of the record layout for Form 4562 **will not** be required to re-test. However, effective April 8, 2002, for anyone who will be PATS testing, the new record layout dated March 19, 2002 for Form 4562 **must be** used.

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Attached are:

- Form 4562 Page 1: \*
  - New byte count: 0822
  - New Seqs: 0096, 0098, 0101, 0103, 0105, 0107, 0109, 0111, 0113
  - Delete Seqs: 0097, 0100, 0110, 0470, 0480, 0485, 0490, 0495
  - From seq 0115 to seq 0407: In the Form Ref. field, line 15 became 19.
  - From seq 0410 to seq 0455: In the Form Ref. field, line 16 became 20.
  - Seq 0497: The Form Ref. field became 21.
  - Seq 0500: The Form Ref. field became 22.
  - Seq 0505: The Form Ref. field became 23.
  
- Form 4562 Page 2: \*
  - New byte count: 0871
  - New Seqs: 0773, 0775
  - Delete Seqs: 0770
  - From seq 0762 to seq 0768: In the Form Ref. field, line 23 became 24.
  - From seq 0780 to seq 1000: In the Form Ref. field, line 24 became 26.
  - From seq 1010 to seq 1230: In the Form Ref. field, line 25 became 27.
  - Seq 1500: The Form Ref. field became 28(h).
  - Seq 1600: The Form Ref. field became 29(i).
  - Seq 1620: The Form Ref. field became 30(a).
  - Seq 1630: The Form Ref. field became 31(a).
  - Seq 1640: The Form Ref. field became 32(a).
  - Seq 1645: The Form Ref. field became 33(a).
  - Seq 1660: The Form Ref. field became 30(b).
  - Seq 1670: The Form Ref. field became 31(b).
  - Seq 1680: The Form Ref. field became 32(b).
  - Seq 1685: The Form Ref. field became 33(b).
  - Seq 1700: The Form Ref. field became 30(c).
  - Seq 1710: The Form Ref. field became 31(c).
  - Seq 1720: The Form Ref. field became 32(c).
  - Seq 1725: The Form Ref. field became 33(c).

- Seq 1740: The Form Ref. field became 30(d).
- Seq 1750: The Form Ref. field became 31(d).
- Seq 1760: The Form Ref. field became 32(d).
- Seq 1765: The Form Ref. field became 33(d).
- Seq 1780: The Form Ref. field became 30(e).
- Seq 1790: The Form Ref. field became 31(e).
- Seq 1800: The Form Ref. field became 32(e).
- Seq 1805: The Form Ref. field became 33(e).
- Seq 1820: The Form Ref. field became 30(f).
- Seq 1830: The Form Ref. field became 31(f).
- Seq 1840: The Form Ref. field became 32(f).
- Seq 1845: The Form Ref. field became 33(f).
- Seq 1850 and 1860: The Form Ref. field became 34(a).
- Seq 1863 and 1867: The Form Ref. field became 35(a).
- Seq 1870 and 1880: The Form Ref. field became 36(a).
- Seq 1910 and 1920: The Form Ref. field became 34(b).
- Seq 1923 and 1927: The Form Ref. field became 35(b).

- Form 4562 Page 2 (Continued):

- Seq 1930 and 1940: The Form Ref. field became 36(b).
- Seq 1970 and 1980: The Form Ref. field became 34(c).
- Seq 1983 and 1987: The Form Ref. field became 35(c).
- Seq 1990 and 2000: The Form Ref. field became 36(c).
- Seq 2030 and 2040: The Form Ref. field became 34(d).
- Seq 2043 and 2047: The Form Ref. field became 35(d).
- Seq 2050 and 2060: The Form Ref. field became 36(d).
- Seq 2090 and 2100: The Form Ref. field became 34(e).
- Seq 2103 and 2107: The Form Ref. field became 35(e).
- Seq 2110 and 2120: The Form Ref. field became 36(e).
- Seq 2150 and 2160: The Form Ref. field became 34(f).
- Seq 2163 and 2167: The Form Ref. field became 35(f).
- Seq 2170 and 2180: The Form Ref. field became 36(f).
- Seq 2190 and 2200: The Form Ref. field became 37.
- Seq 2210 and 2220: The Form Ref. field became 38.
- Seq 2230 and 2240: The Form Ref. field became 39.
- Seq 2250 and 2260: The Form Ref. field became 40.
- Seq 2270 and 2280: The Form Ref. field became 41.
- From seq 2290 to seq 2400: In the Form Ref. field, line 40 became 42.
- Seq 2410: The Form Ref. field became 43.
- Seq 2420: The Form Ref. field became 44.

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
	Byte Count		4	"0822" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0000	Record ID		6	"FRMbbb"	
0001	Form Number		6	"4562bb"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Form Occurrence Number		7	N 0000001 - 0000030	
0010	Activity		30	AN	
0012	Section 179 Property Cost for Current Year	2	12	N	
0014	Section 179 Property Adjusted	4	12	N	
0018	Overall Dollar Limitation Adjusted	5	12	N	
*0020	Class of Property 1	6(a)1	20	AN or "STMbnn"	
+0030	Cost 1	6(b)1	12	N	
+0040	Elected Cost 1	6(c)1	12	N	
0050	Class of Property 2	6(a)2	20	AN	
0060	Cost 2	6(b)2	12	N	
0070	Elected Cost 2	6(c)2	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Listed Property	7(c)	12	N
0081	Section 179 Property Total Elect Cost	8	12	N
0083	Tentative Deduction	9	12	N
0088	Prior Year Carryover of Disallowed Deduction	10	12	N
0090	Business Income Limitation	11	12	N
0092	Section 179 Expense Deduction	12	12	N
0094	Next Year Carryover Amount	13	12	N
0096	Special depreciation allowance	14	12	N
				--
@0098	Section 168(f)(1) Property Explanation	15	6	"STMbnn" or blank
				--
0101	Prop Subject to Sect 168(f)(1) Election	15	12	N
@0103	ACRS Explanation	16	6	"STMbnn" or blank
0105	ACRS/Other Depreciation	16	12	N
0107	MACRS Deductions	17	12	N
0109	General Asset Account Election	18	1	"X" or blank
				--

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*0111	3-Year Cost	19a(c)	12	N or "STMbnn"
+0113	3-Year Recovery	19a(d)	2	N
+0115	3-Yr Convention	19a(e)	2	Values "HY", "MM" or    "MQ"
+0120	3-Year Method Figuring	19a(f)	7	AN
+0130	3-Year Deduction	19a(g)	12	N
*0140	5-Year Cost	19b(c)	12	N or "STMbnn"
+0150	5-Year Recovery	19b(d)	2	N
+0155	5-Yr Convention	19b(e)	2	Values "HY", "MM" or    "MQ"
+0160	5-Yr Method Figuring	19b(f)	7	AN
+0170	5-Year Deduction	19b(g)	12	N
*0172	7-Year Cost	19c(c)	12	N or "STMbnn"
+0174	7-Year Recovery	19c(d)	2	N
+0175	7-Yr Convention	19c(e)	2	Values "HY", "MM" or    "MQ"
+0176	7-Yr Method Figuring	19c(f)	7	AN
+0178	7-Year Deduction	19c(g)	12	N
*0180	10-Year Cost	19d(c)	12	N or "STMbnn"
+0190	10-Year Recovery	19d(d)	2	N
+0195	10-Yr Convention	19d(e)	2	Values "HY", "MM" or    "MQ"
+0200	10-Yr Method Figuring	19d(f)	7	AN
+0210	10-Year Deduction	19d(g)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*0220	15-Yr Cost	19e(c)	12	N or "STMbnn"
+0230	15-yr Recovery	19e(d)	2	N
+0235	15-Yr Convention	19e(e)	2	Values "HY", "MM" or "MQ"
+0240	15-Yr Method	19e(f)	7	AN
+0250	15-Year Deduction	19e(g)	12	N
*0275	20-Yr Cost	19f(c)	12	N or "STMbnn"
+0285	20-Yr Recovery	19f(d)	2	N
+0287	20-Yr Convention	19f(e)	2	Values "HY", "MM" or "MQ"
+0295	20-Yr Method	19f(f)	7	AN
+0305	20-Year Deduction	19f(g)	12	N
*0307	25-Yr Cost	19g(c)	12	N or "STMbnn"
+0309	25-Yr Convention	19g(e)	2	Values "HY", "MM" or "MQ"
+0311	25-Year Deduction	19g(g)	12	N
*0313	Residential Rental Prop Date in Service 1	19h(b)1	6	Value "MMYYYY" or "STMbnn"
+0317	Residential Rental Prop Cost 1	19h(c)1	12	N
+0333	Residential Rental Prop Deprec Ded 1	19h(g)1	12	N
0337	Residential Rental Prop Date in Service 2	19h(b)2	6	Value "MMYYYY"
0343	Residential Rental Prop Cost 2	19h(c)2	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0357	Residential Rental Prop Deprec Ded 2	19h(g)2	12	N
*0363	Nonresidential Real Prop Date in Service 1	19i(b)1	6	Value "MMYYYY" or    "STMbnn"
+0367	Nonresidential Real Prop Cost 1	19i(c)1	12	N
+0383	Nonresidential Real Prop Deprec Ded 1	19i(g)1	12	N
*0387	Nonresidential Real Prop Date in Service 2	19i(b)2	6	Value "MMYYYY" or    "STMbnn"
+0393	Nonresidential Real Prop Cost 2	19i(c)2	12	N
+0400	Nonresidential Recovery 2	19i(d)2	3	N
+0407	Nonresidential Real Prop Deprec Ded 2	19i(g)2	12	N
0410	Class-Life Cost	20a(c)	12	N
0415	Class-Life Recovery	20a(d)	3	N
0420	Class-Life Convention	20a(e)	2	Values "HY", "MM" or    "MQ"
0425	Class-Life Deduction	20a(g)	12	N
0430	12-Yr Cost	20b(c)	12	N
0435	12-Yr Convention	20b(e)	2	Values "HY", "MM" or    "MQ"
0440	12-Yr Deduction	20b(g)	12	N
0445	40-Yr Prop Date in Service	20c(b)	6	YYYYMM or blank

Depreciation and Amortization

Field Identification No.		Form Ref.	Length		Field Description
-----		----	-----		-----
0450	40-Yr Cost	20c(c)	12	N	
0455	40-Yr Deduction	20c(g)	12	N	
					--
					--
					--
					--
					--
0497	Listed Property	21	12	N	
0500	Total Depreciation	22	12	N	
0505	Sec 263A Current Year Cost	23	12	N	
	Record Terminus Character		1		Value "#"



Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
	Byte Count		4	"0871" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "*****"	
0510	Record ID		6	"FRMbbb"	
0511	Form Number		6	"4562bb"	
0512	Page Number		5	"PG02b"	
0513	Taxpayer Identification Number		9	N (Primary SSN)	
0514	Filler		1	blank	
0515	Form Occurrence Number		7	N 0000001 - 0000030	
0762	Evidence - Yes	24a	1	"X" or blank	
0764	Evidence - No	24a	1	"X" or blank	
0766	Written - Yes	24b	1	"X" or blank	
0768	Written - No	24b	1	"X" or blank	
					--
0773	Special description allowance	25	12	N	
*0775	Description 1/ Over 50%	26(a)1	9	AN or "STMbnn"	
+0780	Date Service 1/ Over 50%	26(b)1	8	DT	
+0790	Percent Use 1/ Over 50%	26(c)1	6	R	
+0800	Cost or Basis 1/ Over 50%	26(d)1	12	N	

## Depreciation and Amortization

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
+0810	Deprec Basis 1/ Over 50%	26(e)1	12	N	
+0815	Recovery Period 1/ Over 50%	26(f)1	2	N	
+0822	Method 1/Over 50%	26(g)1	7	AN	
+0830	Deprec Deduction 1/ Over 50%	26(h)1	12	N	
+0840	179 Expense 1/ Over 50%	26(i)1	12	N	
0850	Description 2/ Over 50%	26(a)2	9	AN	
0860	Date Service 2/ Over 50%	26(b)2	8	DT	
0870	Percent Use 2/ Over 50%	26(c)2	6	R	
0880	Cost or Basis 2/ Over 50%	26(d)2	12	N	
0890	Deprec Basis 2/ Over 50%	26(e)2	12	N	
0895	Recovery Period 2/ Over 50%	26(f)2	2	N	
0902	Method 2/Over 50%	26(g)2	7	AN	
0910	Deprec Deduction 2/ Over 50%	26(h)2	12	N	
0920	179 Expense 2/ Over 50%	26(i)2	12	N	
0930	Description 3/ Over 50%	26(a)3	9	AN	
0940	Dt Service 3/ Over 50%	26(b)3	8	DT	

Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	-----	-----	-----	-----
0950	Percent Use 3/ Over 50%	26(c)3	6	R	
0960	Cost or Basis 3/ Over 50%	26(d)3	12	N	
0970	Deprec Basis 3/ Over 50%	26(e)3	12	N	
0975	Recovery Period 3/ Over 50%	26(f)3	2	N	
0985	Method 3/Over 50%	26(g)3	7	AN	
0990	Deprec Deduction 3/ Over 50%	26(h)3	12	N	
1000	179 Expense 3/ Over 50%	26(i)3	12	N	
*1010	Description 1/ < or = 50%	27(a)1	10	AN or "STMbnn"	
+1020	Dt Service 1/ < or = 50%	27(b)1	8	DT	
+1030	Percent Use 1/ < or = 50%	27(c)1	6	R	
+1040	Cost or Basis 1/ < or = 50%	27(d)1	12	N	
+1050	Deprec Basis 1/ < or = 50%	27(e)1	12	N	
+1055	Recovery Period 1/ < or = 50%	27(f)1	2	N	
+1060	Convention 1/ < or = 50%	27(g)1	3	Values: "HY", "MM", "MQ", "PRE" or blank	
+1070	Deprec Deduction 1/ < or = 50%	27(h)1	12	N	

Field Identification No.	Description	Form Ref.	Length	Field Description	
1090	Description 2/ < or = 50%	27(a)2	10	AN	
1100	Dt Service 2/ < or = 50%	27(b)2	8	DT	
1110	Percent Use 2/ < or = 50%	27(c)2	6	R	
1120	Cost or Basis 2/ < or = 50%	27(d)2	12	N	
1130	Deprec Basis 2/ < or = 50%	27(e)2	12	N	
1135	Recovery Period 2/ < or = 50%	27(f)2	2	N	
1140	Convention 2/ < or = 50%	27(g)2	3	Values: "HY", "MM", "MQ", "PRE" or blank	
1150	Deprec Deduction 2/ < or = 50%	27(h)2	12	N	
1170	Description 3/ < or = 50%	27(a)3	10	AN	
1180	Dt Service 3/ < or = 50%	27(b)3	8	DT	
1190	Percent Use 3/ < or = 50%	27(c)3	6	R	
1200	Cost or Basis 3/ < or = 50%	27(d)3	12	N	
1210	Deprec Basis 3/ < or = 50%	27(e)3	12	N	
1215	Recovery Period 3/ < or = 50%	27(f)3	2	N	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	-----	-----	-----	-----
1220	Convention 3/ < or = 50%	27(g) 3	3	Values: "HY", "MM", "MQ", "PRE" or blank	
1230	Deprec Deduction 3/ < or - 50%	27(h) 3	12	N	
1500	Total Depreciation	28(h)	12	N	
1600	Total Sect 179 Expense	29(i)	12	N	
*1620	Business Miles 1	30(a)	6	N or "STMbnn"	
+1630	Commuting Miles 1	31(a)	6	N	
+1640	Other Personal Miles 1	32(a)	6	N	
+1645	Total Miles 1	33(a)	6	N	
1660	Business Miles 2	30(b)	6	N	
1670	Commuting Miles 2	31(b)	6	N	
1680	Other Personal Miles 2	32(b)	6	N	
1685	Total Miles 2	33(b)	6	N	
1700	Business Miles 3	30(c)	6	N	
1710	Commuting Miles 3	31(c)	6	N	
1720	Other Personal Miles 3	32(c)	6	N	
1725	Total Miles 3	33(c)	6	N	
1740	Business Miles 4	30(d)	6	N	
1750	Commuting Miles 4	31(d)	6	N	
1760	Other Personal Miles 4	32(d)	6	N	

Field No.	Identification	Form Ref.	Length	Field Description
1765	Total Miles 4	33(d)	6	N
1780	Business Miles 5	30(e)	6	N
1790	Commuting Miles 5	31(e)	6	N
1800	Other Personal Miles 5	32(e)	6	N
1805	Total Miles 5	33(e)	6	N
1820	Business Miles 6	30(f)	6	N
1830	Commuting Miles 6	31(f)	6	N
1840	Other Personal Miles 6	32(f)	6	N
1845	Total Miles 6	33(f)	6	N
*1850	Vehicle Available Yes 1	34(a)	6	"X", "STMbnn" or blank
+1860	Vehicle Available No 1	34(a)	1	"X" or blank
+1863	Primary Use by Over 5% Owner/Relative Yes 1	35(a)	1	"X" or blank
+1867	Primary Use by Over 5% Owner/Relative No 1	35(a)	1	"X" or blank
+1870	Another Vehicle Yes 1	36(a)	1	"X" or blank
+1880	Another Vehicle No 1	36(a)	1	"X" or blank
1910	Vehicle Available Yes 2	34(b)	1	"X" or blank
1920	Vehicle Available No 2	34(b)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	-----	-----	-----	-----
1923	Primary Use by Over 5% Owner/Relative Yes 2	35(b)	1	"X" or blank	
1927	Primary Use by Over 5% Owner/Relative No 2	35(b)	1	"X" or blank	
1930	Another Vehicle Yes 2	36(b)	1	"X" or blank	
1940	Another Vehicle No 2	36(b)	1	"X" or blank	
1970	Vehicle Available Yes 3	34(c)	1	"X" or blank	
1980	Vehicle Available No 3	34(c)	1	"X" or blank	
1983	Primary Use by Over 5% Owner/Relative Yes 3	35(c)	1	"X" or blank	
1987	Primary Use by Over 5% Owner/Relative No 3	35(c)	1	"X" or blank	
1990	Another Vehicle Yes 3	36(c)	1	"X" or blank	
2000	Another Vehicle No 3	36(c)	1	"X" or blank	
2030	Vehicle Available Yes 4	34(d)	1	"X" or blank	
2040	Vehicle Available No 4	34(d)	1	"X" or blank	
2043	Primary Use by Over 5% Owner/Relative Yes 4	35(d)	1	"X" or blank	
2047	Primary Use by Over 5% Owner/Relative No 4	35(d)	1	"X" or blank	

Field No.	Identification	Form Ref.	Length	Field Description
2050	Another Vehicle Yes 4	36(d)	1	"X" or blank
2060	Another Vehicle No 4	36(d)	1	"X" or blank
2090	Vehicle Available Yes 5	34(e)	1	"X" or blank
2100	Vehicle Available No 5	34(e)	1	"X" or blank
2103	Primary Use by Over 5% Owner/Relative Yes 5	35(e)	1	"X" or blank
2107	Primary Use by Over 5% Owner/Relative No 5	35(e)	1	"X" or blank
2110	Another Vehicle Yes 5	36(e)	1	"X" or blank
2120	Another Vehicle No 5	36(e)	1	"X" or blank
2150	Vehicle Available Yes 6	34(f)	1	"X" or blank
2160	Vehicle Available No 6	34(f)	1	"X" or blank
2163	Primary Use by Over 5% Owner/Relative Yes 6	35(f)	1	"X" or blank
2167	Primary Use by Over 5% Owner/Relative No 6	35(f)	1	"X" or blank
2170	Another Vehicle Yes 6	36(f)	1	"X" or blank
2180	Another Vehicle No 6	36(f)	1	"X" or blank
2190	Commuting Statement Yes	37	1	"X" or blank



Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	----
2200	Commuting Statement No	37	1	"X" or blank	
2210	Non-Commuting Statement Yes	38	1	"X" or blank	
2220	Non-Commuting Statement No	38	1	"X" or blank	
2230	All Personal Use Yes	39	1	"X" or blank	
2240	All Personal Use No	39	1	"X" or blank	
2250	More Than 5 Yes	40	1	"X" or blank	
2260	More Than 5 No	40	1	"X" or blank	
2270	Meet Requirements Yes	41	1	"X" or blank	
2280	Meet Requirements No	41	1	"X" or blank	
*2290	Descrip of Costs 1	42(a)1	20	AN or "STMbnn"	
+2300	Date Amortiz. 1	42(b)1	8	DT	
+2310	Amortizable Amt 1	42(c)1	12	N	
+2320	Code Section 1	42(d)1	9	AN	
+2330	Amortization Period or Percentage 1	42(e)1	6	AN	
+2340	Amortization 1	42(f)1	12	N	
2350	Descrip of Costs 2	42(a)2	20	AN	
2360	Date Amortiz. 2	42(b)2	8	DT	
2370	Amortizable Amt 2	42(c)2	12	N	
2380	Code Section 2	42(d)2	9	AN	
2390	Amortization Period or Percentage 2	42(e)2	6	AN	

## Depreciation and Amortization

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
2400	Amortization 2	42(f)2	12	N
2410	Amortization Pre- Current Year Property	43	12	N
2420	Total Amortization	44	12	N
	Record Terminus Character		1	Value "#"