

Form 1065 e-file Program

Publication 1525 – Changes for Tax Year 1999

1. RECORD LAYOUTS:

1.1 Form 3800 - Delete Form 3800 record layout from the final record layouts. Partnerships do not file Form 3800. The credit forms may be filed.

1.2 Form 3800 - Change Field #0230 of the Summary Record Layout as follows:

Identification - Reserved
Length - 1
Field Description - 0

1.3 Form 3520 – Field #2795 – Change the Form Reference to - PT II 21

1.4 Form 5713 - Field #0770 - Change the length to – 35

1.5 Form 8835, Field #0115 - Change the Form Reference to – 5

1.6 Change the Summary Record Layout to reflect the new Field Description for the following field numbers:

1. New Field Description - Range: 0 -1 - for Fields #0070, 0080, 0090, 0120, 0190, 0200, 0210, 0220, 0290, 0300, 0330, 0340, 0350, 0360, 0370, 0380, 0390, 0400, 0410, 0440, 0450, 0460, 0470, 0550, 0560, 0570, 0580, 0590, 0640, 0670, 0730, 0740, 0750, 0760, 0770, 0780, 0890, 0900, 0930, 0950

2. New Field Description - 0000000 - for Fields #0100 and #0110

3. New Field Description - 0 - for Fields #0230 (Formerly Form 3800, Page1), 0320, 0790, 0800, 0810, 0820, 0830, 0840, 0980, 0990

1.7 Form 1065, Field #0560 - Change the Field Description to - A/N or Blank

1.8 Form 8275 - Change the field length on the following fields to - 21: Fields #0060, 0130, 0200

1.9 Form 8275-R - Change the field length on the following fields to - 21: Fields #0060, 0130, 0200

1.10 Form 8609 - Change the Form Reference of the Record Layout as follows:

1. Change Field #0430 to #0345
Identification - Elect to Treat Building as Multiple Building Project
Form Reference - 8b
Length - 1
Field Description - "Y" or "N"

1.11 Form 6765 - Change Form 6765 Record Layout as follows:

1. Change Field #0470 to Field #0472 and change to Form Reference to - 47
2. Add the following new Fields:
 1. Field #0467
Identification - Enter the amount from line 41
Form Reference - 42
Length - 12
Field Description - N
 2. Field #0468
Identification - Credit attributable to the first suspension period
(Multiply line 42 by suspension percentage)
Form Reference - 43
Length - 12
Field Description - N
 3. Field #0469
Identification - Credit attributable to the second suspension period
(Multiply line 42 by suspension percentage)
Form Reference - 44
Length - 12
Field Description - N
 4. Field #0470
Identification - Add lines 43 and 44
Form Reference - 45
Length - 12
Field Description - N
 5. Field #0471
Identification - Subtract line 45 from line 42
Form Reference - 46
Length - 12
Field Description - N
 6. Change the following Form References as follows: 43a to 48a,
43b to 48b, 43c to 48c, 43c to 48c, 43d to 48d, 43e to 48e, 43f to 48f,
43g to 48g, 43h to 48h, 43i to 48i, 43j to 48j, 43k to 48k, 43l to 48l,
44 to 49, 45 to 50, 46 to 51, 47 to 52, 48 to 53, 49 to 54, 50 to 55,
51 to 58

7. Add the following new Fields:

1. Field #0662
 Identification - Total credit allowed for the current year
 Form Reference - 56
 Length - 12
 Field Description - N
2. Field #0664
 Identification - Suspended credit allowed for the current year
 Form Reference - 57
 Length - 12
 Field Description - N

8. Change the Field Length and Identification as follows:

1. Field Length - Change Fields #0170 and #0420 from a 9 Length character Field to 8
2. Identification - Change Field #0590 to, Add Lines 48a through 48k
3. Identification - Change Field #0650 to, Greater of Line 52 or Line 53
4. Identification - Change Field #0600 to, Subtract Line 54 from Line 51

1.12 Form 8082 - Change Form 8082 Record Layout as follows:

1. Change the Form References as follows: 3b to 3c, 3c to 3d, 3d to 3e, 3e to 3f
2. Add the following new field:

Field #0052
 Identification - Type of Pass -Through Entity
 (Electing Large Partnership)
 Form Reference - 3b
 Length - 1
 Field Description - "X" or Blank
3. Delete Field #500 from Form 8082 Record Layout.

1.13 Form 5471 - Change Form 5471 Record Layout as follows:

1. Change Field #0510 Field Length to 6 characters
2. Change Field #0510 Field Description to N, Range: 111100 - 813000

1.14 Form 5713 - Change Form 5713 Record Layout as follows:

1. Change Field #0320 Field Length to 6 characters

1.15 Schedule F (Form 1040) - Change the Record Layout as follows:

1. Change Field #0450 Field Identification to - Form 1098 Explanation
2. Change Field #0460 Field Identification to - Form 1098 Name/Address

1.16 Form 3520 - Change the Record Layout as follows:

1. New Field Number - *3045
Identification - Attach Statement
Form Reference - Pt III 24
Length - 6
Field Description - "STMbnn" or Blank
2. Change Field #3645 Identification to - Attach Statement (If Yes to Line 29)
3. Change Field #3665 Identification to - Attach Statement (If Yes to Line 30)

1.17 Form 4835 - Change the Record Layout as follows:

1. Change Field #0330 Field Identification to - Form 1098 Explanation
2. Change Field #0340 Field Identification to - Form 1098 Name/Address

1.18 Form 6198 - Change the Record Layout as follows:

1. Change Field #0060 Length to - 6, and the Field Description to -"STMbnn" or Blank
2. Change Field #0070 Length to - 20, and the Field Description to - A/N or Blank
3. Remove the plus sign (+) from Field #0070

2. VALIDATION:

1.1 Reject Code 224 - Revise the validation criteria to read, "If the Preparer's Firm EIN (Field #0600) on Form 1065, Page 1, is not numeric and not equal to blanks.

1.2 Reject Code 424 - Revise the validation criteria to reflect the valid range should be MM= 01 -12, DD=01-31, YYYY=1999

- 1.3 Reject Code 529 - Revise the validation criteria to include, "or Field #0950 must be significant".
- 1.4 Reject Code 438: Add Field #0052 to the validation process of Form 8082.
- 1.5 Turn off the validation criteria for the following Reject Codes: 452, 464, 528, 536, 537, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 572, 579, 580, 581, 582, 601, 605, 610, 611, 612, 617, 618, 710, 711, 812, 813, 815, 824, 825, 837, 846, 894, 895, 896, 897, 898, 899
- 1.6 Reject Code 434: Add Field # 0345 to the validation process of Form 8609.
- 1.7 Reject Code 701: The following fields which may contain a Statement Reference must be validated if it contains a Statement Reference. Some fields do not have a corresponding statement field.

Form/Schedule	Significant Entry (Field Number)	Corresponding STM Ref (Field Number)
Form 1065	0860 (if "Y") 0990 (if "Y")	0870 0995
Schedule A (Form 8847)	0140	0145
Schedule D (Form 1065)		0020, 0420
Schedule F (Form 1040)	0250 0450 0460 0580	0260 0430 0440
Schedule K-1 (Form 1065)	0650, 0660, 0670	1000
Schedule O (Form 5471)		0620, 1980, 2000
Form 982	0100	0085
Form 3468	0017 0135	0015 0130
Form 3520	1300, 1685, 2205, 2555, 3045 3645 3665 4035 5020	3630 3650 5000
Form 3520-A	0420 0705, 0785	0405

Form/Schedule	Significant Entry Field Number)	Corresponding STM Ref (Field Number)
Form 4562		0115, 0705, 1105, 1325, 1735, 1765, 1965
Form 4684		0020, 0510
Form 4797		0345, 0680, 2195, 2475
Form 4835	0100 0330 0340	0090 0310 0320
Form 5713	0305 1565 2035 2465 2485 2505 4175	0310 0760 1630 2060 2470 2490 2730
Form 5884	0085	0080
Form 6198	0060	0040, 0050, 0080
Form 6252	0075	0070
Form 6781	0015, 0105 0145 0405, 0575	0145
Form 8283		0315, 0630, 0790, 1005, 1245
Form 8586	0125	0025, 0105 0120
Form 8594		0245, 0665, 0685
Form 8609		0455
Form 8621		0605

Form/Schedule	Significant Entry (Field Number)	Corresponding STM Ref (Field Number)
Form 8697	0195	0155
	0285	0190
	0375	0280
	0515	0370
	0535	0510
	0615	0530
	0635	0610
	0715	0630
	0735	0710
		0730
Form 8824	0025	0020
	0035	0030
		0305, 0345
	0380	0385
	0390	0395
Form 8825		0210, 0840, 1090
Form 8835	0035	0030
	0055	0055
	0085	0080
	0115	0110
Form 8846	0065	0060

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0792
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"RETbbb"
0001	TYPE		6	15 -	20	"1065bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	TAX PERIOD		6	36 -	41	YYYYMM
0006	FILLER		1	42 -	42	BLANK
0007	FORM 8453-P INDICATOR		2	43 -	44	N "00" OR "01"
0010	FISCAL BEGINNING		8	45 -	52	FORMAT: YYYYMMDD OR BLANK
0020	FISCAL ENDING		8	53 -	60	FORMAT: YYYYMMDD OR BLANK
0030	NAME CONTROL		4	61 -	64	A/N
0040	NAME OF PARTNERSHIP LINE 1		35	65 -	99	A/N
0050	NAME PARTNERSHIP LINE 2		35	100 -	134	A/N
0060	ADDRESS		35	135 -	169	A/N OR "NONE"
0070	CITY		22	170 -	191	A/N
0080	STATE		2	192 -	193	A/N
0090	ZIP CODE		12	194 -	205	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0100	PRINCIPAL BUSINESS	A	15	206 -	220	A/N
0110	PRINCIPAL PRODUCT	B	15	221 -	235	A/N
0120	BUSINESS CODE	C	6	236 -	241	N RANGE: 111100-813000
0130	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)	D	9	242 -	250	N
0140	DATE BUSINESS STARTED	E	6	251 -	256	FORMAT: YYYYMM
0150	TOTAL ASSETS	F	12	257 -	268	N
0160	INITIAL RETURN	G(1)	1	269 -	269	"X" OR BLANK
0170	FINAL RETURN	G(2)	1	270 -	270	"X" OR BLANK
0180	CHANGE IN ADDRESS	G(3)	1	271 -	271	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0190	AMENDED RETURN	G(4)	1	272	- 272	NO ENTRY
0200	ACCOUNTING METHOD CASH	H(1)	1	273	- 273	"X" OR BLANK
0210	ACCOUNTING METHOD ACCURAL	H(2)	1	274	- 274	"X" OR BLANK
0220	ACCOUNTING METHOD OTHER	H(3)	1	275	- 275	"X" OR BLANK
0230	ACCOUNTING METHOD OTHER, SPECIFY	H(3)	15	276	- 290	A/N
0240	NUMBER OF SCHEDULES K-1	I	7	291	- 297	N 0000002 - 9999999
NOTE: IF # OF SCHEDULES K-1 EXCEEDS 9999999 ENTER 9999999 IN FIELD #240.						
0250	GROSS RECEIPTS OR SALES	1a	12	298	- 309	N
0260	LESS RETURNS AND ALLOWANCES	1b	12	310	- 321	N
0270	LESS RETURNS AND ALLOWANCES BALANCE	1c	12	322	- 333	N
0280	COST OF GOODS SOLD (SCHEDULE A, LINE 8)	2	12	334	- 345	N
0290	GROSS PROFIT (LINE 1c MINUS LINE 2)	3	12	346	- 357	N
0300	ORDINARY INCOME (LOSS) FROM PARTNERSHIPS AND ESTATES AND TRUSTS	4	12	358	- 369	N
@0310	ORDINARY INCOME (LOSS)	4	6	370	- 375	"STMbnn" OR BLANK
0320	NET FARM PROFIT (LOSS) (SCHEDULE F FORM 1040)	5	12	376	- 387	N
0330	NET GAIN (LOSS) (FORM 4797)	6	12	388	- 399	N
0340	OTHER INCOME	7	12	400	- 411	N
@0350	OTHER INCOME (ATTACH SCHEDULE)	7	6	412	- 417	"STMbnn" OR BLANK
0360	TOTAL INCOME (LOSS) (COMBINE LINES 3 - 7)	8	12	418	- 429	N
0370	SALARIES AND WAGES (less employment credits)	9	12	430	- 441	N ***
0400	GUARANTEED PAYMENTS TO PARTNERS	10	12	442	- 453	N ***
0410	REPAIRS AND MAINTENANCE	11	12	454	- 465	N
0420	BAD DEBTS	12	12	466	- 477	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0430	RENT	13	12	478 - 489	N ***	
0440	TAXES AND LICENSES	14	12	490 - 501	N ***	
0450	INTEREST	15	12	502 - 513	N ***	
0460	DEPRECIATION	16a	12	514 - 525	N	
0470	DEPRECIATION (SCHEDULE A AND ELSEWHERE)	16b	12	526 - 537	N	
0480	BALANCE OF DEPRECIATION	16c	12	538 - 549	N	
0490	DEPLETION	17	12	550 - 561	N	
0500	RETIREMENT PLANS	18	12	562 - 573	N	
0510	EMPLOYEE BENEFIT PROGRAM	19	12	574 - 585	N	
0520	OTHER DEDUCTIONS	20	12	586 - 597	N	
@0530	OTHER DEDUCTIONS (ATTACH SCHEDULE)	20	6	598 - 603	"STMbnn" OR BLANK	
0540	TOTAL DEDUCTIONS (ADD LINES 9c - 20)	21	12	604 - 615	N	
0550	ORDINARY INCOME (LOSS) FROM TRADE OR BUSINESS ACTIVITIES (LINE 8 MINUS LINE 21)	22	12	616 - 627	N	
0560	PREPARER'S NAME		35	628 - 662	A/N OR BLANK	
0570	CHECK IF PREPARER SELF-EMPLOYED		1	663 - 663	"X" OR BLANK	
0580	PREPARER'S TIN (PTIN OR SSN)		9	664 - 672	A/N OR BLANK	
0590	FIRM'S NAME OR PREPARER'S IF SELF-EMPLOYED		35	673 - 707	A/N	
0600	PREPARER'S FIRM'S EIN		9	708 - 716	N OR BLANK	
0610	PREPARER'S FIRM'S ADDRESS		35	717 - 751	A/N	
0620	PREPARER'S FIRM'S CITY		22	752 - 773	A/N	
0630	PREPARER'S FIRMS STATE		2	774 - 775	A/N	
0640	PREPARER'S FIRM'S ZIP CODE		12	776 - 787	N OR nnnnnnnnbbb OR nnnnnnnnnbbb OR BLANK	
0650	EXTENSION REQUESTED		1	788 - 788	"X" OR BLANK (See Note Below)	

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
9998	RESERVED	3	789	-	791	BLANK
9999	RECORD TERMINUS CHARACTER	1	792	-	792	"#"

NOTE: FIELD #650 (EXTENSION REQUESTED INDICATOR) IS NOT PART OF THE RETURN AND DOES NOT APPEAR ON THE FORM. AN "X" SHOULD BE ENTERED WHENEVER AN EXTENSION OF TIME TO FILE HAS BEEN REQUESTED.

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
BYTE COUNT		4	1 -	4	0872
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"SCHbbF"
0001 SCHEDULE TYPE		6	15 -	20	"1040bb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0009 NAME of PROPRIETOR		35	43 -	77	A/N
0010 SOCIAL SECURITY NUMBER		9	78 -	86	NO ENTRY
0020 PRINCIPAL PRODUCT	A	50	87 -	136	A/N
0030 PRINCIPAL AGRICULTURAL CODE	B	6	137 -	142	A/N
0040 ACCOUNTING METHOD (CASH)	C 1	1	143 -	143	"X" OR BLANK
0050 ACCOUNTING METHOD (ACCURAL)	C 2	1	144 -	144	"X" OR BLANK
0060 EMPLOYER ID NUMBER (PARTNERSHIP'S EIN)	D	9	145 -	153	N
0080 DID YOU "MATERIALLY PARTICIPATE" IN THIS BUSINESS	E	1	154 -	154	"Y" OR "N"
0110 SALES OF LIVESTOCK	PT I 1	12	155 -	166	N
0120 COST OF LIVESTOCK	PT I 2	12	167 -	178	N
0130 SUBTRACT LINE 2 FROM LINE 1	PT I 3	12	179 -	190	N
0140 SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS	PT I 4	12	191 -	202	N
0150 TOTAL COOPERATIVE DISTRIBUTIONS	PT I 5a	12	203 -	214	N
0160 TOTAL COOPERATIVE TAXABLE AMOUNT	PT I 5b	12	215 -	226	N
0170 AGRICULTURAL PROGRAM PAYMENTS	PT I 6a	12	227 -	238	N
0180 AGRICULTURAL PROGRAM TAXABLE AMOUNT	PT I 6b	12	239 -	250	N

SECTION 5.13 SCHEDULE F (FORM 1040), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0190	CCC LOANS REPORTED UNDER ELECTION	PT I 7a	12	251 -	262	N
@0200	CCC LOANS STATEMENT	PT I 7b	6	263 -	268	"STMbnn" OR BLANK
0210	CCC LOANS FORFEITED	PT I 7b	12	269 -	280	N
0220	CCC LOANS TAXABLE AMOUNT	PT I 7c	12	281 -	292	N
0230	CROP INSURANCE PROCEEDS	PT I 8a	12	293 -	304	N
0240	CROP INSURANCE PROCEEDS TAXABLE AMOUNT	PT I 8b	12	305 -	316	N
*0250	ELECTION TO DEFER	PT I 8c	6	317 -	322	"STMbnn" OR BLANK
0260	ELECTION TO DEFER	PT I 8c	1	323 -	323	"X" OR BLANK
0270	AMOUNT DEFERRED	PT I 8d	12	324 -	335	N
0280	CUSTOM HIRE	PT I 9	12	336 -	347	N
0290	OTHER INCOME, INCLUDING FEDERAL AND STATE GASOLINE	PT I 10	12	348 -	359	N
0300	ADD AMOUNTS IN COL 3-10	PT I 11	12	360 -	371	N
0320	CAR AND TRUCK EXPENSES (ATTACH FORM 4562)	PT II 12	12	372 -	383	N
0330	CHEMICAL	PT II 13	12	384 -	395	N
0340	CONSERVATION EXPENSES	PT II 14	12	396 -	407	NO ENTRY
0350	CUSTOM HIRE	PT II 15	12	408 -	419	N
0360	DEPRECIATION AND SEC 179 EXPENSE DEDUCTION	PT II 16	12	420 -	431	N
0370	EMPLOYEE BENEFIT PROGRAMS	PT II 17	12	432 -	443	N
0380	FEED PURCHASED	PT II 18	12	444 -	455	N
0390	FERTILIZERS AND LIME	PT II 19	12	456 -	467	N
0400	FREIGHT AND TRUCKING	PT II 20	12	468 -	479	N

SECTION 5.13 SCHEDULE F (FORM 1040), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0410	GASOLINE, FUEL AND OIL	PT II 21	12	480	- 491	N
0420	INSURANCE	PT II 22	12	492	- 503	N
0430	MORTGAGE	PT II 23a	12	504	- 515	N
0440	OTHER	PT II 23b	12	516	- 527	N
*0450	FORM 1098 EXPLANATION	PT II	6	528	- 533	"STMbnn" OR BLANK
*0460	FORM 1098 NAME/ADDRESS	PT II	6	534	- 539	"STMbnn" OR BLANK
0470	LABOR HIRED	PT II 24	12	540	- 551	N
0480	PENSION AND PROFIT-SHARING PLANS	PT II 25	12	552	- 563	N
0490	RENT OR LEASE VEHICLES, MACHINERY AND EQUIP	PT II 26a	12	564	- 575	N
0500	OTHER (LAND, ANIMALS, ETC)	PT II 26b	12	576	- 587	N
0510	REPAIRS AND MAINTENANCE	PT II 27	12	588	- 599	N
0520	SEEDS AND PLANTS PURCHASED	PT II 28	12	600	- 611	N
0530	STORAGE AND WAREHOUSING	PT II 29	12	612	- 623	N
0540	SUPPLIES PURCHASED	PT II 30	12	624	- 635	N
0550	TAXES	PT II 31	12	636	- 647	N
0560	UTILITIES	PT II 32	12	648	- 659	N
0570	VETERINARY FEES AND MEDICINE	PT II 33	12	660	- 671	N
*0580	OTHER EXPENSES	PT II 34	6	672	- 677	"STMbnn" OR BLANK
NOTE: IF MORE THAN SIX (6) EXPLANATIONS FOR PART II ARE NECESSARY OR THE SPACE ALLOWED IS INSUFFICIENT USE FIELD *0580 AS A STATEMENT (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH THE FIRST EXPLANATION.						
+0590	OTHER EXPENSES (SPECIFY)	PT II 34a	15	678	- 692	A/N

SECTION 5.13 SCHEDULE F (FORM 1040), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
+0600	OTHER EXPENSES	PT II 34a	12	693	-	704	N
+0610	OTHER EXPENSES (SPECIFY)	PT II 34b	15	705	-	719	A/N
+0620	OTHER EXPENSES	PT II 34b	12	720	-	731	N
+0630	OTHER EXPENSES (SPECIFY)	PT II 34c	15	732	-	746	A/N
+0640	OTHER EXPENSES	PT II 34c	12	747	-	758	N
+0650	OTHER EXPENSES (SPECIFY)	PT II 34d	15	759	-	773	A/N
+0660	OTHER EXPENSES	PT II 34d	12	774	-	785	N
+0670	OTHER EXPENSES (SPECIFY)	PT II 34e	15	786	-	800	A/N
+0680	OTHER EXPENSES	PT II 34e	12	801	-	812	N
+0690	OTHER EXPENSES (SPECIFY)	PT II 34f	15	813	-	827	A/N
+0700	OTHER EXPENSES	PT II 34f	12	828	-	839	N
0710	ADD TOTAL EXPENSES LINES 12 - 34f	PT II 35	12	840	-	851	N
0720	PAL INDICATOR	36	3	852	-	854	"PAL" OR BLANK
0730	NET FARM PROFIT OR (LOSS)	PT II 36	12	855	-	866	N
0740	ALL IS INVESTMENT IS AT RISK	PT II 37a	1	867	-	867	"X" OR BLANK
0750	SOME INVESTMENT IS NOT AT RISK	PT II 37b	1	868	-	868	"X" OR BLANK
9998	RESERVED		3	869	-	871	BLANK
9999	RECORD TERMINUS CHARACTER		1	872	-	872	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0976
	START RECORD SENTINEL		4	5 -	8	*****
2351	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
2352	FORM NUMBER		6	15 -	20	"3520bb"
2353	PAGE NUMBER		5	21 -	25	"PG04b"
2354	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
2355	FILLER		1	35 -	35	BLANK
2356	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
2360	HOLD AN OUTSTANDING OBLIGATION OF A RELATED FOREIGN TRUST (YES BOX)	PT I 19	1	43 -	43	"X" OR BLANK
2370	HOLD AN OUTSTANDING OBLIGATION OF A RELATED FOREIGN TRUST (NO BOX)	PT I 19	1	44 -	44	"X" OR BLANK
2380	DATE OF ORIGINAL OBLIGATION	PT I 19(a)	8	45 -	52	FORMAT: YYYYMMDD OR BLANK
2390	TAX YEAR QUALIFIED OBLIGATION FIRST REPORTED	PT I 19(b)	8	53 -	60	FORMAT: YYYYMMDD OR BLANK
2400	AMOUNT OF PRINCIPAL PAYMENTS MADE DURING THE TAX YEAR	PT I 19(c)	12	61 -	72	N OR BLANK
2410	AMOUNT OF INTEREST PAYMENTS MADE DURING THE TAX YEAR	PT I 19(d)	12	73 -	84	N OR BLANK
2420	OBLIGATION MEET CRITERIA FOR A QUALIFIED OBLIGATION (YES BOX)	PT I 19(e)	1	85 -	85	"X" OR BLANK
2430	OBLIGATION MEET CRITERIA FOR A QUALIFIED OBLIGATION (NO BOX)	PT I 19(e)	1	86 -	86	"X" OR BLANK
2440	DATE OF ORIGINAL OBLIGATION	PT I 19(a)	8	87 -	94	FORMAT: YYYYMMDD OR BLANK
2450	TAX YEAR QUALIFIED OBLIGATION FIRST REPORTED	PT I 19(b)	8	95 -	102	FORMAT: YYYYMMDD OR BLANK
2460	AMOUNT OF PRINCIPAL PAYMENTS MADE DURING THE TAX YEAR	PT I 19(c)	12	103 -	114	N OR BLANK
2470	AMOUNT OF INTEREST PAYMENTS MADE DURING THE TAX YEAR	PT I 19(d)	12	115 -	126	N OR BLANK
2480	OBLIGATION MEET CRITERIA FOR A QUALIFIED OBLIGATION (YES BOX)	PT I 19(e)	1	127 -	127	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2490	OBLIGATION MEET CRITERIA FOR A QUALIFIED OBLIGATION (NO BOX)	PT I 19(e)	1	128	- 128	"X" OR BLANK
2500	DATE OF ORIGINAL OBLIGATION	PT I 19(a)	8	129	- 136	FORMAT: YYYYMMDD OR BLANK
2510	TAX YEAR QUALIFIED OBLIGATION FIRST REPORTED	PT I 19(b)	8	137	- 144	FORMAT: YYYYMMDD OR BLANK
2520	AMOUNT OF PRINCIPAL PAYMENTS MADE DURING THE TAX YEAR	PT I 19(c)	12	145	- 156	N OR BLANK
2530	AMOUNT OF INTEREST PAYMENTS MADE DURING THE TAX YEAR	PT I 19(d)	12	157	- 168	N OR BLANK
2540	OBLIGATION MEET CRITERIA FOR A QUALIFIED OBLIGATION (YES BOX)	PT I 19(e)	1	169	- 169	"X" OR BLANK
2550	OBLIGATION MEET CRITERIA FOR A QUALIFIED OBLIGATION (NO BOX)	PT I 19(e)	1	170	- 170	"X" OR BLANK
*2555	ATTACH STATEMENT	PT I	6	171	- 176	"STMbnn" OR BLANK
2560	NAME OF OTHER FOREIGN TRUST OWNERS (IF ANY)	PT II 20(a)	35	177	- 211	A/N
2570	ADDRESS	PT II 20(b)	35	212	- 246	A/N
2580	CITY	PT II 20(b)	22	247	- 268	A/N OR BLANK
2590	STATE	PT II 20(b)	2	269	- 270	A/N OR BLANK
2600	ZIP CODE	PT II 20(b)	12	271	- 282	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
2610	COUNTRY OF RESIDENCE	PT II 20(c)	35	283	- 317	A/N OR BLANK
2620	IDENTIFICATION NUMBER (IF ANY)	PT II 20(d)	9	318	- 326	N OR BLANK
2630	RELEVANT CODE SECTION	PT II 20(e)	6	327	- 332	A/N OR BLANK
2640	NAME OF OTHER FOREIGN TRUST OWNERS (IF ANY)	PT II 20(a)	35	333	- 367	A/N
2650	ADDRESS	PT II 20(b)	35	368	- 402	A/N
2660	CITY	PT II 20(b)	22	403	- 424	A/N OR BLANK
2670	STATE	PT II 20(b)	2	425	- 426	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2680	ZIP CODE	PT II 20(b)	12	427 -	438	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
2690	COUNTRY OF RESIDENCE	PT II 20(c)	35	439 -	473	A/N OR BLANK
2700	IDENTIFICATION NUMBER (IF ANY)	PT II 20(d)	9	474 -	482	N OR BLANK
2710	RELEVANT CODE SECTION	PT II 20(e)	6	483 -	488	A/N OR BLANK
2720	NAME OF OTHER FOREIGN TRUST OWNERS (IF ANY)	PT II 20(a)	35	489 -	523	A/N
2730	ADDRESS	PT II 20(b)	35	524 -	558	A/N
2740	CITY	PT II 20(b)	22	559 -	580	A/N OR BLANK
2750	STATE	PT II 20(b)	2	581 -	582	A/N OR BLANK
2760	ZIP CODE	PT II 20(b)	12	583 -	594	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
2770	COUNTRY OF RESIDENCE	PT II 20(c)	35	595 -	629	A/N OR BLANK
2780	IDENTIFICATION NUMBER (IF ANY)	PT II 20(d)	9	630 -	638	N OR BLANK
2790	RELEVANT CODE SECTION	PT II 20(e)	6	639 -	644	A/N OR BLANK
2795	OTHER COUNTRY NAME	PT II 21	35	645 -	679	A/N
2800	COUNTRY CODE OF COUNTRY WHERE FOREIGN TRUST WAS CREATED	PT II 21(a)	2	680 -	681	A/N
2810	COUNTRY CODE OF COUNTRY WHOSE LAWS GOVERN THE FOREIGN TRUST	PT II 21(b)	2	682 -	683	A/N
2820	DATE FOREIGN TRUST WAS CREATED	PT II 21(c)	8	684 -	691	FORMAT: YYYYMMDD
+2830	COPY OF FORM 3520-A PREPARED BY THE FOREIGN TRUST (YES BOX)	PT II 22	1	692 -	692	"X" OR BLANK
2840	COPY OF FORM 3520-A PREPARED BY THE FOREIGN TRUST (NO BOX)	PT II 22	1	693 -	693	"X" OR BLANK
2850	GROSS VALUE OF FOREIGN TRUST YOU ARE TREATED AS OWNING	PT II 23	12	694 -	705	N
2860	DATE OF DISTRIBUTION	PT II 24(a)	8	706 -	713	FORMAT: YYYYMMDD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2870	DESCRIPTION OF PROPERTY REC'D	PT II 24(b)	20	714 -	733	A/N
2880	FMV OF PROPERTY RECEIVED	PT II 24(c)	12	734 -	745	N
2890	DESCRIPTION OF PROPERTY	PT II 24(d)	20	746 -	765	A/N OR BLANK
2900	FMV OF PROPERTY TRANSFERRED	PT II 24(e)	12	766 -	777	N
2910	EXCESS OF COLUMN (c) OVER COLUMN (e)	PT II 24(f)	12	778 -	789	N
2920	DATE OF DISTRIBUTION	PT II 24(a)	8	790 -	797	FORMAT: YYYYMMDD
2930	DESCRIPTION OF PROPERTY REC'D	PT III 24(b)	20	798 -	817	A/N
2940	FMV OF PROPERTY RECEIVED	PT III 24(c)	12	818 -	829	N
2950	DESCRIPTION OF PROPERTY	PT III 24(d)	20	830 -	849	A/N OR BLANK
2960	FMV OF PROPERTY TRANSFERRED	PT III 24(e)	12	850 -	861	N
2970	EXCESS OF COLUMN (c) OVER COLUMN (e)	PT III 24(f)	12	862 -	873	N
2980	DATE OF DISTRIBUTION	PT III 24(a)	8	874 -	881	FORMAT: YYYYMMDD
2990	DESCRIPTION OF PROPERTY REC'D	PT III 24(b)	20	882 -	901	A/N
3000	FMV OF PROPERTY RECEIVED	PT III 24(c)	12	902 -	913	N
3010	DESCRIPTION OF PROPERTY	PT III 24(d)	20	914 -	933	A/N OR BLANK
3020	FMV OF PROPERTY TRANSFERRED	PT III 24(e)	12	934 -	945	N
3030	EXCESS OF COLUMN (c) OVER COLUMN (e)	PT III 24(f)	12	946 -	957	N
3040	TOTALS - COLUMN (f)	PT III 24	12	958 -	969	N
*3045	ATTACH STATEMENT	PT III 24	6	970 -	975	"STMbnn" OR BLANK
9999	RECORD TERMINUS CHARACTER		1	976 -	976	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0768
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"4835bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
0010	SOCIAL SECURITY NUMBER		9	43	51	NO ENTRY
0020	EMPLOYER IDENTIFICATION NUMBER		9	52	60	N
0030	DID YOU ACTIVELY PARTICIPATE IN THE OPERATION OF THIS FARM	A	1	61	61	"Y" OR "N"
0040	INCOME FROM PRODUCTION OF LIVESTOCK, PRODUCE, GRAINS, AND OTHER CROPS	PART I 1	12	62	73	N
0050	TOTAL COOPERATIVE DISTRIBUTIONS	PART I 2a	12	74	85	N
0060	TOTAL COOPERATIVE DISTRIBUTIONS (TAXABLE AMOUNT)	PART I 2b	12	86	97	N
0070	AGRICULTURAL PROGRAM PAYMENTS	PART I 3a	12	98	109	N
0080	AGRICULTURAL PROGRAM PAYMENTS TAXABLE AMOUNT	PART I 3b	12	110	121	N
0090	CCC LOANS REPORTED UNDER ELECTION	PART I 4a	12	122	133	N
*0100	CCC LOANS STATEMENT	PART I 4a	6	134	139	"STMbnn" OR BLANK
0110	CCC LOANS FORFEITED OR CERTIFIED	PART I 4b	12	140	151	N
0120	CCC LOANS TAXABLE AMOUNT	PART I 4c	12	152	163	N
0130	CROP INSURANCE PROCEEDS	PART I 5a	12	164	175	N
0140	CROP INSURANCE PROCEEDS (TAXABLE AMOUNT)	PART I 5b	12	176	187	N
0160	IF ELECTION TO DEFER IS ATTACHED	PART I 5c	1	188	188	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
*0165	CROP INSURANCE PROCEEDS STATEMENT	PART I 5c	6	189	- 194	"STMbnn" OR BLANK
0170	ELECTION TO DEFER AMOUNT	PART I 5d	12	195	- 206	N
0180	OTHER INCOME	PART I 6	12	207	- 218	N
0190	GROSS FARM RENTS ADD RIGHT COLUMN LINES 1-6	PART I 7	12	219	- 230	N
0200	CAR AND TRUCK EXPENSES (FORM 4562)	PT II 8	12	231	- 242	N
0210	CHEMICAL	PT II 9	12	243	- 254	N
0220	CONSERVATION EXPENSES	PT II 10	12	255	- 266	NO ENTRY
0230	CUSTOM HIRE	PT II 11	12	267	- 278	N
0240	DEPRECIATION AND SEC 179 EXPENSE DEDUCTION	PT II 12	12	279	- 290	N
0250	EMPLOYEE BENEFIT PROGRAMS	PT II 13	12	291	- 302	N
0260	FEED PURCHASED	PT II 14	12	303	- 314	N
0270	FERTILIZERS AND LIME	PT II 15	12	315	- 326	N
0280	FREIGHT AND TRUCKING	PT II 16	12	327	- 338	N
0290	GASOLINE, FUEL AND OIL	PT II 17	12	339	- 350	N
0300	INSURANCE	PT II 18	12	351	- 362	N
0310	MORTGAGE	PT II 19a	12	363	- 374	N
0320	OTHER	PT II 19b	12	375	- 386	N
*0330	FORM 1098 EXPLANATION	PT II 19a	6	387	- 392	"STMbnn" OR BLANK
*0340	FORM 1098 NAME/ADDRESS	PT II 19b	6	393	- 398	"STMbnn" OR BLANK
0350	LABOR HIRED	PT II 20	12	399	- 410	N
0360	PENSION AND PROFIT- SHARING PLANS	PT II 21	12	411	- 422	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0370	RENT OR LEASE VEHICLES, MACHINERY AND EQUIP	PT II 22a	12	423	- 434	N
0380	OTHER (LAND, ANIMALS, ETC)	PT II 22b	12	435	- 446	N
0390	REPAIRS AND MAINTENANCE	PT II 23	12	447	- 458	N
0400	SEEDS AND PLANTS PURCHASED	PT II 24	12	459	- 470	N
0410	STORAGE AND WAREHOUSING	PT II 25	12	471	- 482	N
0420	SUPPLIES PURCHASED	PT II 26	12	483	- 494	N
0430	TAXES	PT II 27	12	495	- 506	N
0440	UTILITIES	PT II 28	12	507	- 518	N
0450	VETERINARY FEES AND MEDICINE	PT II 29	12	519	- 530	N
*0460	OTHER EXPENSES	PT II 30	6	531	- 536	"STMbnn" OR BLANK
NOTE: IF MORE THAN SIX (6) EXPLANATIONS FOR PART II ARE NECESSARY OR THE SPACE ALLOWED IS INSUFFICIENT USE FIELD *0460 AS A STATEMENT (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH THE FIRST EXPLANATION.						
0470	OTHER EXPENSES (SPECIFY)	PT II 30a	15	537	- 551	A/N
0480	OTHER EXPENSES	PT II 30a	12	552	- 563	N
0490	OTHER EXPENSES (SPECIFY)	PT II 30b	15	564	- 578	A/N
0500	OTHER EXPENSES	PT II 30b	12	579	- 590	N
0510	OTHER EXPENSES (SPECIFY)	PT II 30c	15	591	- 605	A/N
0520	OTHER EXPENSES	PT II 30c	12	606	- 617	N
0530	OTHER EXPENSES (SPECIFY)	PT II 30d	15	618	- 632	A/N
0540	OTHER EXPENSES	PT II 30d	12	633	- 644	N
0550	OTHER EXPENSES (SPECIFY)	PT II 30e	15	645	- 659	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0560	OTHER EXPENSES	PT II 30e	12	660	- 671	N
0570	OTHER EXPENSES (SPECIFY)	PT II 30f	15	672	- 686	A/N
0580	OTHER EXPENSES	PT II 30f	12	687	- 698	N
0590	OTHER EXPENSES (SPECIFY)	PT II 30g	15	699	- 713	A/N
0600	OTHER EXPENSES	PT II 30g	12	714	- 725	N
0610	TOTAL EXPENSES ADD LINES 8-30g	31	12	726	- 737	N
0620	PAL INDICATOR	32	3	738	- 740	"PAL" OR BLANK
0630	NET FARM RENTAL INCOME OR (LOSS)	32	12	741	- 752	N
0640	ALL INVESTMENT IS AT RISK	33a	1	753	- 753	"X" OR BLANK
0650	SOME INVESTMENT IS NOT AT RISK	33b	1	754	- 754	X OR BLANK
0660	DEDUCTIBLE LOSS	33c	12	755	- 766	N
9998	RESERVED		1	767	- 767	BLANK
9999	RECORD TERMINUS CHARACTER		1	768	- 768	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	1848
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"5471bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001
0010	TAX YEAR BEGINNING		8	43	50	FORMAT: YYYYMMDD
0020	TAX YEAR ENDING		8	51	58	FORMAT: YYYYMMDD
0040	NAME		35	59	93	A/N
0050	ADDRESS		35	94	128	A/N
0060	CITY		22	129	150	A/N
0070	STATE		2	151	152	A/N
0080	ZIP CODE		12	153	164	N OR nnnnnbbbbbb OR nnnnnnnnnbbb
0090	FILER'S TAX YEAR BEGINNING		8	165	172	FORMAT: YYYYMMDD
0100	FILER'S TAX YEAR ENDING		8	173	180	FORMAT: YYYYMMDD
0110	IDENTIFYING NUMBER	A	9	181	189	N
0120	CATEGORY OF FILER	B(1)	1	190	190	"X" OR BLANK
0130	CATEGORY OF FILER	B(2)	1	191	191	"X" OR BLANK
0135	CATEGORY OF FILER	B(3)	1	192	192	"X" OR BLANK
0140	CATEGORY OF FILER	B(4)	1	193	193	"X" OR BLANK
0150	CATEGORY OF FILER	B(5)	1	194	194	"X" OR BLANK
0160	% VOTING STOCK	C	6	195	200	N
0170	PERSON THIS INFORMATION RETURN IS FILED FOR	D(1)	35	201	235	A/N
0180	ADDRESS	D(2)	35	236	270	A/N
0182	CITY	D(2)	22	271	292	A/N
0184	STATE	D(2)	2	293	294	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0186	ZIP CODE	D(2)	12	295	- 306	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0190	IDENTIFYING NUMBER	D(3)	9	307	- 315	N
0200	SHAREHOLDER	D(4)	1	316	- 316	"X" OR BLANK
0210	OFFICER	D(4)	1	317	- 317	"X" OR BLANK
0220	DIRECTOR	D(4)	1	318	- 318	"X" OR BLANK
0230	PERSON THIS INFORMATION RETURN IS FILED FOR	D(1)	35	319	- 353	A/N OR BLANK
0240	ADDRESS	D(2)	35	354	- 388	A/N OR BLANK
0242	CITY	D(2)	22	389	- 410	A/N OR BLANK
0244	STATE	D(2)	2	411	- 412	A/N OR BLANK
0246	ZIP CODE	D(2)	12	413	- 424	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0250	IDENTIFYING NUMBER	D(3)	9	425	- 433	N OR BLANK
0260	SHAREHOLDER	D(4)	1	434	- 434	"X" OR BLANK
0270	OFFICER	D(4)	1	435	- 435	"X" OR BLANK
0280	DIRECTOR	D(4)	1	436	- 436	"X" OR BLANK
0290	PERSON THIS INFORMATION RETURN IS FILED FOR	D(1)	35	437	- 471	A/N OR BLANK
0300	ADDRESS	D(2)	35	472	- 506	A/N OR BLANK
0302	CITY	D(2)	22	507	- 528	A/N OR BLANK
0304	STATE	D(2)	2	529	- 530	A/N OR BLANK
0306	ZIP CODE	D(2)	12	531	- 542	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0310	IDENTIFYING NUMBER	D(3)	9	543	- 551	N OR BLANK
0320	SHAREHOLDER	D(4)	1	552	- 552	"X" OR BLANK
0330	OFFICER	D(4)	1	553	- 553	"X" OR BLANK
0340	DIRECTOR	D(4)	1	554	- 554	"X" OR BLANK
0350	PERSON THIS INFORMATION RETURN IS FILED FOR	D(1)	35	555	- 589	A/N OR BLANK
0360	ADDRESS	D(2)	35	590	- 624	A/N OR BLANK
0362	CITY	D(2)	22	625	- 646	A/N OR BLANK
0364	STATE	D(2)	2	647	- 648	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0366	ZIP CODE	D(2)	12	649	- 660	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0370	IDENTIFYING NUMBER	D(3)	9	661	- 669	N OR BLANK
0380	SHAREHOLDER	D(4)	1	670	- 670	"X" OR BLANK
0390	OFFICER	D(4)	1	671	- 671	"X" OR BLANK
0400	DIRECTOR	D(4)	1	672	- 672	"X" OR BLANK
0410	FOREIGN CORPORATION FUNCTIONAL CURRENCY		12	673	- 684	N
0420	NAME OF FOREIGN CORPORATION	1a	35	685	- 719	A/N
0430	ADDRESS	1a	35	720	- 754	A/N
0440	CITY	1a	22	755	- 776	A/N
0450	STATE	1a	2	777	- 778	A/N
0460	ZIP CODE	1a	12	779	- 790	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0470	EMPLOYER IDENTIFICATION NUMBER	1b	9	791	- 799	N
0480	COUNTRY UNDER WHOSE LAWS INCORPORATED	1c	35	800	- 834	A/N
0490	DATE OF INCORPORATION	1d	8	835	- 842	FORMAT: YYYYMMDD
0500	PRINCIPAL PLACE OF BUSINESS	1e	35	843	- 877	A/N
0510	PRINCIPAL BUS. ACTIVITY CODE	1f	6	878	- 883	N RANGE: 111100-813000
0520	PRINCIPAL BUSINESS ACTIVITY	1g	15	884	- 898	A/N
0530	NAME OF BRANCH OFFICE IN U.S	2a	35	899	- 933	A/N
0540	ADDRESS	2a	35	934	- 968	A/N
0550	CITY	2a	22	969	- 990	A/N
0560	STATE	2a	2	991	- 992	A/N
0570	ZIP CODE	2a	12	993	- 1004	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0580	IDENTIFYING NUMBER OF BRANCH OFFICE OR AGENT (IF ANY)	2a	9	1005	- 1013	N
0590	TAXABLE INCOME (LOSS)	2b(i)	12	1014	- 1025	N
0600	U.S INCOME TAX PAID	2b(ii)	12	1026	- 1037	N
0610	NAME OF FOREIGN CORPORATIONS'S STATUTORY OR RESIDENT AGENT	2c	35	1038	- 1072	A/N
0620	ADDRESS	2c	35	1073	- 1107	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0630	CITY	2c	22	1108	- 1129	A/N
0640	STATE	2c	2	1130	- 1131	A/N
0650	ZIP CODE	2c	12	1132	- 1143	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0660	NAME OF PERSON WITH CUSTODY OF BOOKS & RECORDS OF FOREIGN CORPORATION	2d	35	1144	- 1178	A/N
0670	ADDRESS	2d	35	1179	- 1213	A/N
0680	CITY	2d	22	1214	- 1235	A/N
0690	STATE	2d	2	1236	- 1237	A/N
0700	ZIP CODE	2d	12	1238	- 1249	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0710	LOCATION OF BOOKS & RECORDS (IF DIFFERENT)	2d	71	1250	- 1320	A/N OR BLANK
0720	DESCRIPTION OF CLASS OF STOCK	PT I (a)	50	1321	- 1370	A/N
0730	BEG. OF ANNUAL ACCTG. PERIOD	PT I (b)(i)	8	1371	- 1378	FORMAT: YYYYMMDD
0740	END OF ANNUAL ACCTG. PERIOD	PT I (b)(ii)	8	1379	- 1386	FORMAT: YYYYMMDD
0750	DESCRIPTION OF CLASS OF STOCK	PT I (a)	50	1387	- 1436	A/N OR BLANK
0760	BEG. OF ANNUAL ACCTG. PERIOD	PT I (b)(i)	8	1437	- 1444	FORMAT: YYYYMMDD OR BLANK
0770	END OF ANNUAL ACCTG. PERIOD	PT I (b)(ii)	8	1445	- 1452	FORMAT: YYYYMMDD OR BLANK
0780	DESCRIPTION OF CLASS OF STOCK	PT I (a)	50	1453	- 1502	A/N OR BLANK
0790	BEG. OF ANNUAL ACCTG. PERIOD	PT I (b)(i)	8	1503	- 1510	FORMAT: YYYYMMDD OR BLANK
0800	END OF ANNUAL ACCTG. PERIOD	PT I (b)(ii)	8	1511	- 1518	FORMAT: YYYYMMDD OR BLANK
0810	DESCRIPTION OF CLASS OF STOCK	PT I (a)	50	1519	- 1568	A/N OR BLANK
0820	BEG. OF ANNUAL ACCTG. PERIOD	PT I (b)(i)	8	1569	- 1576	FORMAT: YYYYMMDD OR BLANK
0830	END OF ANNUAL ACCTG. PERIOD	PT I (b)(ii)	8	1577	- 1584	FORMAT: YYYYMMDD OR BLANK
0840	DESCRIPTION OF PERFERRED STOCK	PT II (a)	50	1585	- 1634	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0850	PAR VALUE IN FUNCT. CURRENCY	PT II (b)	12	1635 - 1646	N	
0860	RATE OF DIVIDEND	PT II (c)	12	1647 - 1658	N	
0870	IS STOCK CUMULATIVE OR NONCUMULATIVE	PT II	13	1659 - 1671	A/N	
0880	DESCRIPTION OF PERFERRED STOCK	PT II (a)	50	1672 - 1721	A/N OR BLANK	
0890	PAR VALUE IN FUNCT. CURRENCY	PT II (b)	12	1722 - 1733	N OR BLANK	
0900	RATE OF DIVIDEND	PT II (c)	12	1734 - 1745	N OR BLANK	
0910	IS STOCK CUMULATIVE OR NONCUMULATIVE	PT II	13	1746 - 1758	A/N OR BLANK	
0920	DESCRIPTION OF PERFERRED STOCK	PT II (a)	50	1759 - 1808	A/N OR BLANK	
0930	FAR VALUE IN FUNCT. CURRENCY	PT II (b)	12	1809 - 1820	N OR BLANK	
0940	RATE OF DIVIDEND	PT II (c)	12	1821 - 1832	N OR BLANK	
0950	IS STOCK CUMULATIVE OR NONCUMULATIVE	PT II (d)	13	1833 - 1845	A/N OR BLANK	
9998	RESERVED		2	1846 - 1847	BLANK	
9999	RECORD TERMINUS CHARACTER		1	1848 - 1848	"#"	

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0764
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"5713bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001
0010	TAX YEAR BEGINNING		8	43	50	FORMAT: YYYYMMDD
0020	TAX YEAR ENDING		8	51	58	FORMAT: YYYYMMDD
0030	NAME		35	59	93	A/N
0040	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	94	102	N
0050	ADDRESS		35	103	137	A/N
0060	CITY		22	138	159	A/N
0070	STATE		2	160	161	A/N
0080	ZIP CODE		12	162	173	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0090	SERVICE CENTER WHERE YOUR TAX RETURN IS FILED		3	174	176	"MSC"
0100	TYPE OF FILER: (INDIVIDUAL)		1	177	177	"X" OR BLANK
0110	TYPE OF FILER: (PARTNERSHIP)		1	178	178	"X" OR BLANK
0120	TYPE OF FILER: (CORPORATION)		1	179	179	"X" OR BLANK
0130	TYPE OF FILER: (TRUST)		1	180	180	"X" OR BLANK
0140	TYPE FILER: (ESTATE)		1	181	181	"X" OR BLANK
0150	TYPE OF FILER: (OTHER)		1	182	182	"X" OR BLANK
0160	ADJUSTED GROSS INCOME (INDIVIDUALS)	1	12	183	194	NO ENTRY
0170	PARTNER'S NAME	2a	35	195	229	A/N
0180	PARTNER'S IDENTIFYING NUMBER	2a	9	230	238	N
0190	PARTNER'S NAME	2a	35	239	273	A/N OR BLANK
0200	PARTNER'S IDENTIFYING NUMBER	2a	9	274	282	N OR BLANK
0210	PARTNER'S NAME	2a	35	283	317	A/N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0220	PARTNER'S IDENTIFYING NUMBER	2a	9	318	- 326	N OR BLANK
0230	PARTNER'S NAME	2a	35	327	- 361	A/N OR BLANK
0240	PARTNER'S IDENTIFYING NUMBER	2a	9	362	- 370	N OR BLANK
0250	PARTNER'S NAME	2a	35	371	- 405	A/N OR BLANK
0260	PARTNER'S IDENTIFYING NUMBER	2a	9	406	- 414	N OR BLANK
0270	PARTNER'S NAME	2a	35	415	- 449	A/N OR BLANK
0280	PARTNER'S IDENTIFYING NUMBER	2a	9	450	- 458	N OR BLANK
0290	PARTNER'S NAME	2a	35	459	- 493	A/N OR BLANK
0300	PARTNER'S IDENTIFYING NUMBER	2a	9	494	- 502	N OR BLANK
*0305	ATTACHMENT - ADDT'L INFORMATION (PARTNER'S NAME & IDENTIFYING NO.)		6	503	- 508	"STMbnn" OR BLANK
0310	ADDITIONAL INFORMATION INCLUDED (RE: FIELD NUMBER 0305)		1	509	- 509	"X" OR BLANK
0320	PRINCIPAL BUSINESS ACTIVITY CODE	2c	6	510	- 515	N RANGE: 111100-813000
0330	PRINCIPAL BUSINESS ACTIVITY DESCRIPTION	2c	35	516	- 550	A/N
0340	PRINCIPAL BUSINESS ACTIVITY CODE	2d	4	551	- 554	NO ENTRY
0350	PRINCIPAL BUSINESS ACTIVITY DESCRIPTION	2d	35	555	- 589	NO ENTRY
0360	PARTNERSHIP'S TOTAL ASSETS	3a	12	590	- 601	N
0370	PARTNERSHIP'S ORDINARY INCOME	3b	12	602	- 613	N
0380	TYPE OF FORM 1120 SERIES FILED	4a	6	614	- 619	NO ENTRY
0390	NAME OF CORPORATION	4b(1)	35	620	- 654	NO ENTRY
0400	EMPLOYER IDENTIFICATION NUMBER	4b(2)	9	655	- 663	NO ENTRY
0410	TAXABLE YEAR BEGINNING	4b(3)	8	664	- 671	NO ENTRY
0420	TAXABLE YEAR ENDING	4b(3)	8	672	- 679	NO ENTRY
0430	TOTAL ASSETS	4c(1)	12	680	- 691	NO ENTRY
0440	TAXABLE INCOME	4c(2)	12	692	- 703	NO ENTRY
0450	TOTAL INCOME OF ESTATES OR TRUSTS	5	12	704	- 715	NO ENTRY
0460	FOREIGN TAX CREDIT	6a	12	716	- 727	N
0470	DEFERRAL OF EARNINGS OF CONTROLLED FOREIGN CORPORATION	6b	12	728	- 739	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0480	DEFERRAL OF IC-DISC INCOME	6c	12	740	-	751	NO ENTRY
0490	EXEMPT FSC INCOME	6d	12	752	-	763	NO ENTRY
9999	RECORD TERMINUS CHARACTER		1	764	-	764	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0464
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"6198bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
0010	IDENTIFYING NUMBER		9	43	51	N
0020	DESCRIPTION OF ACTIVITY		80	52	131	A/N
0030	ORDINARY INCOME (LOSS) FROM ACTIVITY	PT I 1	12	132	143	N
0040	GAIN (LOSS) FROM ASSETS (SCHEDULE D)	PT I 2a	12	144	155	N
0050	GAIN (LOSS) FROM ASSETS (FORM 4797)	PT I 2b	12	156	167	N
*0060	GAIN (LOSS) FROM ASSETS (OTHER FORM OR SCHEDULE)	PT I 2c	6	168	173	"STMbnn" OR BLANK
0070	GAIN (LOSS) FROM ASSETS (OTHER FORMS OR SCHEDULE) (AMOUNT)	PT I 2c	20	174	193	A/N OR BLANK
0080	GAIN (LOSS) FROM ASSETS (OTHER FORM OR SCHEDULE) (TOTAL)	PT I 2c	12	194	205	N
0090	OTHER INCOME OR GAINS (SCHEDULE K1, FORM 1065 OR FORM 1120S)	PT I 3	12	206	217	N
0100	OTHER DEDUCTIONS OR LOSSES INCLUDING INVESTMENT INTEREST EXPENSE	PT I 4	12	218	229	N ***
0110	CURRENT YEAR PROFIT (LOSS) FROM ACTIVITY	PT I 5	12	230	241	N
0120	ADJUSTED BASIS FIRST DAY OF TAX YEAR	PT II 6	12	242	253	N
0130	TAX YEAR INCREASES	PT II 7	12	254	265	N
0140	ADD LINES 6 AND 7	PT II 8	12	266	277	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0150	TAX YEAR DECREASES	PT II 9	12	278	- 289	N
0160	SUBTRACT LINE 9 FROM LINE 8	PT II 10	12	290	- 301	N
0170	AMOUNT AT RISK	PT II 10	12	302	- 313	N
0180	INVESTMENT IN ACTIVITY	PT III 11	12	314	- 325	N
0190	EFFECTIVE DATE INCREASES	PT III 12	12	326	- 337	N
0200	ADD LINES 11 AND 12	PT III 13	12	338	- 349	N
0210	EFFECTIVE DATE DECREASES	PT III 14	12	350	- 361	N
0220	AT RISK EFFECTIVE DATE, BOX	PT III 15a	1	362	- 362	"X" OR BLANK
0230	PRIOR YEAR FORM 6198, LINE 19, BOX	PT III 15b	1	363	- 363	"X" OR BLANK
0240	AMOUNT AT RISK	PT III 15	12	364	- 375	N
0250	INCREASES SINCE EFFECTIVE DATE, BOX	PT III 16a	1	376	- 376	"X" OR BLANK
0260	INCREASES END OF PRIOR TAX YEAR, BOX	PT III 16b	1	377	- 377	"X" OR BLANK
0270	AMOUNT OF INCREASES	PT III 16	12	378	- 389	N
0280	ADD LINES 15 AND 16	PT III 17	12	390	- 401	N
0290	DECREASES SINCE EFFECTIVE DATE, BOX	PT III 18a	1	402	- 402	"X" OR BLANK
0300	DECREASES SINCE END OF PRIOR YEAR, BOX	PT III 18b	1	403	- 403	"X" OR BLANK
0310	AMOUNT OF DECREASES	PT III 18	12	404	- 415	N
0320	AMOUNT AT RISK SUBTRACT LINE 18 FROM LINE 17	PT III 19	12	416	- 427	N
0330	AMOUNT AT RISK	PT III 19	12	428	- 439	N
0340	AMOUNT AT RISK LARGER OF LINE 10 OR LINE 19	PT IV 20	12	440	- 451	N
0350	DEDUCTIBLE LOSS FROM SMALLER OF LINE 5 OR 20	PT IV 21	12	452	- 463	N ***

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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9999	RECORD TERMINUS CHARACTER	1	464	-	464	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0580
	START RECORD SENTINEL		4	5	8	"****"
0000	RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"6765bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43	51	N
0020	PAYMENTS PAID OR INCURRED	1	12	52	63	N
0030	ORGANIZATION BASE PERIOD AMT.	2	12	64	75	N
0040	SUBTRACT LINE 2 FROM LINE 1	3	12	76	87	N
0050	WAGES FOR QUALIFIED SERVICES	4	12	88	99	N
0060	COST OF SUPPLIES	5	12	100	111	N
0070	COST OF COMPUTERS	6	12	112	123	N
0080	% OF CONTRACT RESEARCH EXP.	7	12	124	135	N
0090	TOTAL QUALIFIED RESEARCH EXP.	8	12	136	147	N
0100	FIXED-BASE PERCENTAGE (NOT MORE THAN 16%)	9	6	148	153	N
0110	AVG. ANNUAL GROSS RECEIPTS	10	12	154	165	N
0120	BASE AMOUNT	11	12	166	177	N
0130	SUBTRACT LINE 11 FROM LINE 8	12	12	178	189	N
0140	MULTIPLY LINE 8 BY 50%	13	12	190	201	N
0150	SMALLER OF LINE 12 OR LINE 13	14	12	202	213	N
0160	ADD LINES 3 AND 14	15	12	214	225	N
0170	ELECTING REDUCED CREDIT LITERAL	16	8	226	233	"SECb280C" OR BLANK
+0180	REGULAR CREDIT	16	12	234	245	N
*0190	ATTACH SCHEDULE	16	6	246	251	"STMbnn" OR BLANK
0200	PAYMENTS PAID OR INCURRED	17	12	252	263	N
0210	ORGANIZATION BASE PERIOD AMT.	18	12	264	275	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0220	SUBTRACT LINE 18 FROM LINE 17	19	12	276 -	287	N
0230	MULTIPLY LINE 19 BY 20%	20	12	288 -	299	N
0240	WAGES FOR QUALIFIED SERVICES	21	12	300 -	311	N
0250	COST OF SUPPLIES	22	12	312 -	323	N
0260	COSTS OF COMPUTERS	23	12	324 -	335	N
0270	% OF CONTRACT RESEARCH EXP.	24	12	336 -	347	N
0280	TOTAL QUALIFIED RESEARCH EXP.	25	12	348 -	359	N
0290	AVG. ANNUAL GROSS RECEIPTS	26	12	360 -	371	N
0300	MULTIPLY LINE 26 BY 1%	27	12	372 -	383	N
0310	SUBTRACT LINE 27 FROM LINE 25	28	12	384 -	395	N
0320	MULTIPLY LINE 26 BY 1.5%	29	12	396 -	407	N
0330	SUBTRACT LINE 29 FROM LINE 25	30	12	408 -	419	N
0340	SUBTRACT LINE 30 FROM LINE 28	31	12	420 -	431	N
0350	MULTIPLY LINE 26 BY 2%	32	12	432 -	443	N
0360	SUBTRACT LINE 32 FROM LINE 25	33	12	444 -	455	N
0370	SUBTRACT LINE 33 FROM LINE 30	34	12	456 -	467	N
0380	MULTIPLY LINE 31 BY 1.65%	35	12	468 -	479	N
0390	MULTIPLY LINE 34 BY 2.2%	36	12	480 -	491	N
0400	MULTIPLY LINE 33 BY 2.75%	37	12	492 -	503	N
0410	ADD LINES 20, 35, 36, AND 37	38	12	504 -	515	N
0420	ELECTING REDUCED CREDIT LITERAL	39	8	516 -	523	"SECb280C" OR BLANK
+0430	ALTERNATIVE INCREMENTAL CREDIT	39	12	524 -	535	N
*0440	ATTACH SCHEDULE	39	6	536 -	541	"STMbnn" OR BLANK
0450	FLOW-THROUGH RESEARCH CREDITS	40	12	542 -	553	N
0455	1041 PORTION AMOUNT	41	12	554 -	565	NO ENTRY
0460	TOTAL CURRENT YEAR CREDIT FOR INCREASING RESEARCH ACTIVITIES	41	12	566 -	577	N
9998	RESERVED		2	578 -	579	BLANK
9999	RECORD TERMINUS CHARACTER		1	580 -	580	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0380
	START RECORD SENTINEL		4	5 -	8	*****
0461	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0462	FORM NUMBER		6	15 -	20	"6765bb"
0463	PAGE NUMBER		5	21 -	25	"PG02b"
0464	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
0465	FILLER		1	35 -	35	BLANK
0466	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0467	ENTER THE AMOUNT FROM LINE 41	42	12	43 -	54	N
0468	CREDIT ATTRIBUTABLE TO THE FIRST SUSPENSION PERIOD (MULTIPLY LINE 42 BY SUSPENSION PERCENTAGE)	43	12	55 -	66	43
0469	CREDIT ATTRIBUTABLE TO THE SECOND SUSPENSION PERIOD (MULTIPLY LINE 42 BY SUSPENSION PERCENTAGE)	44	12	67 -	78	N
0470	ADD LINES 43 AND 44	45	12	79 -	90	N
0471	SUBTRACT LINE 45 FROM LINE 42	46	12	91 -	102	N
0472	REGULAR TAX BEFORE CREDITS	47	12	103 -	114	N
0480	CREDIT FOR CHILD/DEPENDENT CARE EXPENSES	48a	12	115 -	126	N
0490	CREDIT FOR ELDERLY OR DISABLED	48b	12	127 -	138	N
0500	CHILD TAX CREDIT	48c	12	139 -	150	N
0510	EDUCATION CREDIT	48d	12	151 -	162	N
0520	MORTGAGE INTEREST CREDIT	48e	12	163 -	174	N
0530	ADOPTION CREDIT	48f	12	175 -	186	N
0540	DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT	48g	12	187 -	198	N
0550	FOREIGN TAX CREDIT	48h	12	199 -	210	N
0560	POSSESSIONS TAX CREDIT	48i	12	211 -	222	N
0570	CREDIT FOR FUEL	48j	12	223 -	234	N
0580	QUALIFIED ELECTRIC VEHICLE CREDIT	48k	12	235 -	246	N
0590	ADD LINES 48a THROUGH 48k	48l	12	247 -	258	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0600	NET REGULAR TAX	49	12	259	-	270	N
0610	ALTERNATIVE MINIMUM TAX	50	12	271	-	282	N
0620	NET INCOME TAX	51	12	283	-	294	N
0630	TENTATIVE MINIMUM TAX	52	12	295	-	306	N
0640	25% OF EXCESS	53	12	307	-	318	N
0650	GREATER OF LINE 52 OR LINE 53	54	12	319	-	330	N
0660	SUBTRACT LINE 54 FROM LINE 51	55	12	331	-	342	N
0662	TOTAL CREDIT ALLOWED FOR THE CURRENT YEAR	56	12	343	-	354	N
0664	SUSPENDED CREDIT ALLOWED FOR THE CURRENT YEAR	57	12	355	-	366	N
0670	CREDIT FOR INCREASING RESEARCH ACT. ALLOWED FOR THE CURRENT YR	58	12	367	-	378	N
9998	RESERVED		1	379	-	379	BLANK
9999	RECORD TERMINUS CHARACTER		1	380	-	380	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	1176
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"8082bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001-9999999
0010	IDENTIFYING NUMBER (PARTNER'S EIN)		9	43	51	N
0020	INCONSISTENT TREATMENT	1a	1	52	52	"X" OR BLANK
0030	AMENDED RETURN	1b	1	53	53	NO ENTRY
0035	SUBSTITUED RETURN TREATMENT (YES BOX)	2	1	54	54	"X" OR BLANK
0040	SUBSTITUED RETURN TREATMENT (NO BOX)	2	1	55	55	"X" OR BLANK
0050	TYPE OF PASS-THROUGH ENTITY (PARTNERSHIP)	3a	1	56	56	"X" OR BLANK
0052	TYPE OF PASS - THROUGH ENTITY (ELECTING LARGE PARTNERSHIP)	3b	1	57	57	"X" OR BLANK
0055	TYPE OF PASS-THROUGH ENTITY (S CORPORATION)	3c	1	58	58	"X" OR BLANK
0060	TYPE OF PASS-THROUGH ENTITY (ESTATE)	3d	1	59	59	"X" OR BLANK
0065	TYPE OF PASS-THROUGH ENTITY (TRUST)	3e	1	60	60	"X" OR BLANK
0070	TYPE OF PASS-THROUGH ENTITY (REMIC)	3f	1	61	61	"X" OR BLANK
0080	IDENTIFYING NUMBER OF PASS-THROUGH ENTITY	4	9	62	70	N
0090	NAME	5	35	71	105	A/N
0100	ADDRESS	5	35	106	140	A/N
0110	CITY	5	22	141	162	A/N
0120	STATE	5	2	163	164	A/N
0130	ZIP CODE	5	12	165	176	N OR nnnnnbbbbbb OR nnnnnnnnnbbb

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140	TAX SHELTER REG. NUMBER	6	12	177	- 188	A/N OR BLANK
0150	IRS CENTER WHERE RETURN IS FILED	7	3	189	- 191	"MSC"
0160	TAX YEAR OF PASS-THROUGH ENTITY (FROM)	8	8	192	- 199	FORMAT: YYYYMMDD
0165	TAX YEAR OF PASS-THROUGH ENTITY (TO)	8	8	200	- 207	FORMAT: YYYYMMDD
0170	YOUR TAX YEAR (FROM)	8	8	208	- 215	FORMAT: YYYYMMDD
0175	YOUR TAX YEAR (TO)	8	8	216	- 223	FORMAT: YYYYMMDD
0180	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	10a	60	224	- 283	A/N
0190	AMOUNT OF ITEM	10b	1	284	- 284	"X" OR BLANK
0200	TREATMENT OF ITEM	10b	1	285	- 285	"X" OR BLANK
0210	AMOUNT	10c	12	286	- 297	N
0220	AMOUNT YOU ARE REPORTING	10d	12	298	- 309	N
0230	DIFFERENCE BETWEEN C & D	10e	12	310	- 321	N
0240	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	11a	60	322	- 381	A/N OR BLANK
0250	AMOUNT OF ITEM	11b	1	382	- 382	"X" OR BLANK
0260	TREATMENT OF ITEM	11b	1	383	- 383	"X" OR BLANK
0270	AMOUNT	11c	12	384	- 395	N OR BLANK
0280	AMOUNT YOU ARE REPORTING	11d	12	396	- 407	N OR BLANK
0290	DIFFERENCE BETWEEN C & D	11e	12	408	- 419	N OR BLANK
0300	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	12a	60	420	- 479	A/N OR BLANK
0310	AMOUNT OF ITEM	12b	1	480	- 480	"X" OR BLANK
0320	TREATMENT OF ITEM	12b	1	481	- 481	"X" OR BLANK
0330	AMOUNT	12c	12	482	- 493	N OR BLANK
0340	AMOUNT YOU ARE REPORTING	12d	12	494	- 505	N OR BLANK
0350	DIFFERENCE BETWEEN C & D	12e	12	506	- 517	N OR BLANK
0360	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	13a	60	518	- 577	A/N OR BLANK
0370	AMOUNT OF ITEM	13b	1	578	- 578	"X" OR BLANK
0380	TREATMENT OF ITEM	13b	1	579	- 579	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0390	AMOUNT	13c	12	580	- 591	N OR BLANK
0400	AMOUNT YOU ARE REPORTING	13d	12	592	- 603	N OR BLANK
0410	DIFFERENCE BETWEEN C & D	13e	12	604	- 615	N OR BLANK
0420	EXPLANATIONS	PT III	70	616	- 685	A/N
0430	EXPLANATIONS	PT III	70	686	- 755	A/N
0440	EXPLANATIONS	PT III	70	756	- 825	A/N
0450	EXPLANATIONS	PT III	70	826	- 895	A/N
0460	EXPLANATIONS	PT III	70	896	- 965	A/N
0470	EXPLANATIONS	PT III	70	966	- 1035	A/N
0480	EXPLANATIONS	PT III	70	1036	- 1105	A/N
0490	EXPLANATIONS	PT III	70	1106	- 1175	A/N
9999	RECORD TERMINUS CHARACTER		1	1176	- 1176	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	1488
	START RECORD SENTINEL		4	5	8	"****"
0000	RECORD IDENTIFICATION		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"8275Rb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
0010	IDENTIFYING NUMBER (PARTNERSHIP'S EIN)		9	43	51	N
0020	REV. RUL., REV. PROC., ETC	PT I 1a	35	52	86	A/N
0030	ITEM OR GROUP OF ITEMS	PT I 1b	50	87	136	A/N
0040	DESCRIPTION OF ITEMS	PT I 1c	50	137	186	A/N
0050	DESCRIPTION OF ITEMS	PT I 1c	50	187	236	A/N
0060	FORM OR SCHEDULE	PT I 1d	21	237	257	A/N
0070	LINE NUMBER	PT I 1e	5	258	262	A/N
0080	AMOUNT	PT I 1f	12	263	274	N
0090	REV. RUL., REV. PROC., ETC	PT I 2a	35	275	309	A/N OR BLANK
0100	ITEM OR GROUP OF ITEMS	PT I 2b	50	310	359	A/N OR BLANK
0110	DESCRIPTION OF ITEMS	PT I 2c	50	360	409	A/N OR BLANK
0120	DESCRIPTION OF ITEMS	PT I 2c	50	410	459	A/N OR BLANK
0130	FORM OR SCHEDULE	PT I 2d	21	460	480	A/N OR BLANK
0140	LINE NUMBER	PT I 2e	5	481	485	A/N OR BLANK
0150	AMOUNT	PT I 2f	12	486	497	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160	REV. RUL., REV. PROC., ETC	PT I 3a	35	498	- 532	A/N OR BLANK
0170	ITEM OR GROUP OF ITEMS	PT I 3b	50	533	- 582	A/N OR BLANK
0180	DESCRIPTION OF ITEMS	PT I 3c	50	583	- 632	A/N OR BLANK
0190	DESCRIPTION OF ITEMS	PT I 3c	50	633	- 682	A/N OR BLANK
0200	FORM OR SCHEDULE	PT I 3d	21	683	- 703	A/N OR BLANK
0210	LINE NUMBER	PT I 3e	5	704	- 708	A/N OR BLANK
0220	AMOUNT	PT I 3f	12	709	- 720	N OR BLANK
0230	DETAILED EXPLANATION	PT II 1	70	721	- 790	A/N
0240	DETAILED EXPLANATION	PT II 1	70	791	- 860	A/N
0250	DETAILED EXPLANATION	PT II 1	70	861	- 930	A/N
0260	DETAILED EXPLANATION	PT II 2	70	931	- 1000	A/N OR BLANK
0270	DETAILED EXPLANATION	PT II 2	70	1001	- 1070	A/N OR BLANK
0280	DETAILED EXPLANATION	PT II 2	70	1071	- 1140	A/N OR BLANK
0290	DETAILED EXPLANATION	PT II 3	70	1141	- 1210	A/N OR BLANK
0300	DETAILED EXPLANATION	PT II 3	70	1211	- 1280	A/N OR BLANK
0310	DETAILED EXPLANATION	PT II 3	70	1281	- 1350	A/N OR BLANK
0320	NAME	PT III 1	35	1351	- 1385	A/N
0330	ADDRESS	PT III 1	35	1386	- 1420	A/N
0340	CITY	PT III 1	22	1421	- 1442	A/N
0350	STATE	PT III 1	2	1443	- 1444	A/N
0360	ZIP CODE	PT III 1	12	1445	- 1456	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0370	IDENTIFYING NUMBER OF PASS-THROUGH ENTITY	PT III 2	9	1457	- 1465	N
0380	TAX YEAR OF PASS-THROUGH ENTITY (FROM)	PT III 3	8	1466	- 1473	FORMAT: YYYYMMDD
0390	TAX YEAR OF PASS-THROUGH ENTITY (TO)	PT III 3	8	1474	- 1481	FORMAT: YYYYMMDD
0400	IRS CENTER WHERE RETURN IS FILED	PT III 4	3	1482	- 1484	"MSC"
9998	RESERVED		3	1485	- 1487	BLANK
9999	RECORD TERMINUS CHARACTER		1	1488	- 1488	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	4	0488
	START RECORD SENTINEL		4	5	8	*****
0000	RECORD ID		6	9	14	"FRMbbb"
0001	FORM NUMBER		6	15	20	"8609bb"
0002	PAGE NUMBER		5	21	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26	34	N nnnnnnnnn
0004	FILLER		1	35	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	42	N 0000001 - 9999999
0010	ADDITION TO QUALIFIED BASIS		1	43	43	"X" OR BLANK
0020	AMENDED FORM		1	44	44	NO ENTRY
0030	ADDRESS OF BUILDING	A	35	45	79	A/N
0040	BUILDING ADDRESS CITY	A	22	80	101	A/N
0050	BUILDING ADDRESS STATE	A	2	102	103	A/N
0060	BUILDING ADDRESS ZIP CODE	A	12	104	115	A/N
0070	HOUSING CREDIT AGENCY NAME	B	35	116	150	A/N
0080	HOUSING CREDIT AGENCY ADDRESS	B	35	151	185	A/N
0090	HOUSING CREDIT AGENCY CITY	B	22	186	207	A/N
0100	HOUSING CREDIT AGENCY STATE	B	2	208	209	A/N
0110	HOUSING CREDIT ADDRESS ZIP CODE	B	12	210	221	A/N
0120	BUILDING OWNER NAME	C	35	222	256	A/N
0130	BUILDING OWNER ADDRESS	C	35	257	291	A/N
0140	BUILDING OWNER CITY	C	22	292	313	A/N
0150	BUILDING OWNER STATE	C	2	314	315	A/N
0160	BUILDING OWNER ZIP CODE	C	12	316	327	A/N
0165	TIN	C	9	328	336	N nnnnnnnnn
0170	EMPLOYER IDENTIFICATION NUMBER OF AGENCY	D	9	337	345	N nnnnnnnnn
0180	BUILDING IDENTIFICATION NUMBER	E	9	346	354	A/N
0190	DATE OF ALLOCATION	1(a)	8	355	362	FORMAT: YYYYMMDD OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0200	MAX HOUSING CREDIT DOLLARS	1(B)	12	363 -	374	N
0210	MAX CREDIT PERCENTAGE	2	6	375 -	380	N
0220	MAX QUALIFIED BASIS	3(A)	12	381 -	392	N
0230	IF ELIGIBLE BASIS INCREASED	3(b)	1	393 -	393	"X" OR BLANK
0240	PERCENTAGE OF ELIGIBILITY BASIS INCREASE	3(b)	6	394 -	399	N
0250	PERCENTAGE AGGREGATE BASIS FINANCED	4	6	400 -	405	N
0260	BUILDING IN SERVICE DATE	5	8	406 -	413	FORMAT: YYYYMMDD OR BLANK
0270	NEWLY CONSTRUCTED AND FEDERALLY SUBSIDIZED	6(a)	1	414 -	414	"X" OR BLANK
0280	NEWLY CONSTRUCTED AND NOT FEDERALLY SUBSIDIZED	6(b)	1	415 -	415	"X" OR BLANK
0290	EXISTING BUILDING	6(c)	1	416 -	416	"X" OR BLANK
0300	SEC 42 REHABILITATION EXPENDITURES FEDERALLY SUBSIDIZED	6(d)	1	417 -	417	"X" OR BLANK
0310	SEC 42 REHABILITATION EXPENDITURES NOT FEDERALLY SUBSIDIZED	6(e)	1	418 -	418	"X" OR BLANK
0320	DATE BUILDING PLACED IN SERVICE	7(a)	8	419 -	426	FORMAT: YYYYMMDD OR BLANK
0330	ELIGIBLE BASIS OF BUILDING	7(b)	12	427 -	438	N
0340	ORIGINAL QUALIFIED BASIS OF BUILDING AT CLOSE OF FIRST YEAR OF CREDIT PERIOD	8	12	439 -	450	N
0345	ELECT TO TREAT BUILDING AS MULTIPLE BUILDING PROJECT	8b	1	451 -	451	"Y" OR "N"
0350	DO YOU ELECT TO REDUCE ELIGIBLE BASIS UNDER SEC 42	9(a)	1	452 -	452	"Y" OR "N"
0360	DO YOU ELECT TO REDUCE ELIGIBLE BASIS BY SEC 42(d)(3)	9(b)	1	453 -	453	"Y" OR "N"
0370	CREDIT FOR FIRST YEAR BUILDING IS PLACED IN SERVICE	10(a)	1	454 -	454	"Y" OR "N"
0380	ELECT NOT TO TREAT LARGE PARTNERSHIPS AS TAXPAYER	10(b)	1	455 -	455	"Y" OR "N"
0390	ELECT MINIMUM SET ASIDE REQUIREMENT RANGE 20-50	10(c)	1	456 -	456	"X" OR BLANK
0400	ELECT MINIMUM SET ASIDE REQUIREMENT RANGE 40 - 60	10(c)	1	457 -	457	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0410	ELECT MINIMUM SET ASIDE REQUIREMENT RANGE 25-60 FOR NYC ONLY	10(c)	1	458	458	"X" OR BLANK
0420	ELECT DEEP RENT SKEWED PROJECT	10(d)	1	459	459	"X" OR BLANK
0440	QUALIFIED BASIS OF THIS BUILDING HAS NOT DECREASED FOR THIS TAX YEAR		1	460	460	"X" OR BLANK
0450	QUALIFIED BASIS OF THIS BUILDING HAS DECREASED FOR THIS TAX YEAR		1	461	461	"X" OR BLANK
*0455	ATTACHMENTS		6	462	467	"STMbnn" OR BLANK
0460	TAXPAYER IDENTIFICATION NUMBER		9	468	476	N
0470	FIRST YEAR CERTIFICATION DATE		8	477	484	FORMAT: YYYYMMDD OR BLANK
9998	RESERVED		3	485	487	BLANK
9999	RECORD TERMINUS CHARACTER		1	488	488	"#"