

Internal Revenue Service

PART II

Electronic Return Record Layouts for Individual Income Tax Returns

TAX YEAR 2004

**W&I, Submission Processing,
Individual Electronic Filing &
Information Systems Electronic Filing Section
August 30, 2004**

**RECORD LAYOUTS HIGHLIGHTS FOR
TAX YEAR 2004**

I. NEW FORMS

Form 8833, Form 8886 (Page 1 - Page 2), Form 8889, Form 8891,
Form T (Page 1 - Page 5), Allocation Record

II. UPDATED FORM CHANGES

Form 1040, Page 1	Form 1040, Page 2
Form 1040A, Page 1	Form 1040A, Page 2
Form 1040EZ	
Schedule D, Page 1	Schedule D, Page 2
Schedule E, Page 2	
Schedule EIC	
Schedule J	
Schedule R, Page 2	
Schedule 3, Page 2	
Form W-2	
FEC Record	
Form 1116, Page 1	
Form 2106, Page 2	
Form 2439	
Form 2441, Page 1	Form 2441, Page 2
Schedule 2, Page 1	Schedule 2, Page 2
Form 2555, Page 1	Form 2555, Page 3
Form 2555EZ, Page 1	
Form 3468	
Form 3800	
Form 4797, Page 1	
Form 5074	
Form 5329, Page 1	Form 5329, Page 2
Schedule C (F5713) Page 2	
Form 5884	
Form 6251, Page 1	Form 6251, Page 2
Form 6478	
Form 6765, Page 2	
Form 6781	
Form 8275, Page 1	
Form 8275-R, Page 1	
Form 8396	
Form 8582, Page 2	Form 8582, Page 3
Form 8586	
Form 8606, Page 2	
Form 8611	
Form 8689	
Form 8801, Page 2	
Form 8814	
Form 8815	
Form 8820	
Form 8826	
Form 8829	
Form 8830	
Form 8834	
Form 8835	
Form 8839, Page 1	Form 8839, Page 2

**RECORD LAYOUTS HIGHLIGHTS FOR
TAX YEAR 2004**

UPDATED FORM CHANGES continued

Form 8844			
Form 8845			
Form 8846			
Form 8847			
Form 8853, Page 1		Form 8853, Page 2	
Form 8859			
Form 8860			
Form 8861			
Form 8862, Page 1		Form 8862, Page 2 Deleted	
Form 8863			
Form 8865, Page 1		Form 8865, Page 2	
Form 8865, Page 3		Form 8865, Page 4	
Form 8865, Page 5			
Schedule K-1(F8865), Page 1		Schedule K-1(F8865), Page 2 Deleted	
Form 8874			
Form 8881			
Form 8882			
Form 8884			
Form Payment Authentication			
LTCGL			
STCGL			
Summary Record			
State Record			

III. NON-UPDATED 2004 FORM CHANGES

As this revision goes to publication, all known updates have been made. Pending legislative changes may require late change pages.

TABLE OF CONTENTS

		<u>Page</u>
<u>GENERAL INSTRUCTIONS</u>		1
<u>SECTION 1</u>	<u>TRANS RECORD</u>	
	Trans Record "A"	3
	Trans Record "B"	5
<u>SECTION 2</u>	<u>TAX RETURN</u>	
	Tax Return Record Identification	6
	Form 1040, Page 1	10
	Form 1040, Page 2	20
	Form 1040A, Page 1	28
	Form 1040A, Page 2	36
	Form 1040EZ	41
<u>SECTION 3</u>	<u>SCHEDULES</u>	
	Schedule Record Identification	47
(1040)	Schedule A	48
	Schedule B	51
(1040A)	Schedule 1	55
	Schedule C, Page 1	58
	Schedule C, Page 2	62
	Schedule C-EZ	65
	Schedule D, Page 1	67
	Schedule D, Page 2	72
	Schedule E, Page 1	74
	Schedule E, Page 2	80
	Schedule EIC	86
	Schedule F, Page 1	88
	Schedule F, Page 2	93
	Schedule H, Page 1	95
	Schedule H, Page 2	97
	Schedule J	101
	Schedule R, Page 1	103
	Schedule R, Page 2	104
(1040A)	Schedule 3, Page 1	106
	Schedule 3, Page 2	107
	Schedule SE	109
	Schedule SE (Short Form)	
	Conversion Guide	111

TABLE OF CONTENTS

<u>SECTION 4</u>	<u>FORMS</u>	<u>Page</u>
	Form Record Identification	112
	Form T, Page 1 (new)	113
	Form T, Page 2 (new)	122
	Form T, Page 3 (new)	125
	Form T, Page 4 (new)	127
	Form T, Page 5 (new)	136
	Form W-2	139
	Form W-2G	145
	Form W-2GU	148
	FEC Record	152
	Form 970	155
	Form 982	160
	Form 1099-R	163
	Form 1116, Page 1	167
	Form 1116, Page 2	174
	Form 1310	177
	Form 2106, Page 1	180
	Form 2106, Page 2	182
	Form 2106EZ	186
	Form 2120	188
	Form 2210, Page 1	191
	Form 2210, Page 2	193
	Form 2210, Page 3	196
	Form 2210, Page 4	202
	Form 2210F	209
	Form 2439	211
	Form 2441, Page 1	214
	Form 2441, Page 2	217
(1040A)	Schedule 2, Page 1	219
	Schedule 2, Page 2	223
	Form 2555, Page 1	225
	Form 2555, Page 2	231
	Form 2555, Page 3	235
	Form 2555EZ, Page 1	237
	Form 2555EZ, Page 2	240
	Form 3468	243
	Form 3800	247
	Form 3903	251
	Form 4136, Page 1	252
	Form 4136, Page 2	256
	Form 4137	260
	Form 4255	262
	Form 4562, Page 1	265
	Form 4562, Page 2	270

TABLE OF CONTENTS

<u>SECTION 4</u>	<u>FORMS</u> (continued)	<u>Page</u>
	Form 4563	279
	Form 4684, Page 1	283
	Form 4684, Page 2	286
	Form 4797, Page 1	291
	Form 4797, Page 2	296
	Form 4835	304
	Form 4952	308
	Form 4970	310
	Form 4972	314
	Form 5074	317
	Form 5329, Page 1	324
	Form 5329, Page 2	327
	Form 5471, Page 1	330
	Form 5471, Page 2	338
	Form 5471, Page 3	350
	Form 5471, Page 4	357
	(5471) Schedule J	361
	(5471) Schedule M	364
	(5471) Schedule N	373
	(5471) Schedule O, Page 1	380
	(5471) Schedule O, Page 2	389
	Form 5713, Page 1	398
	Form 5713, Page 2	402
	Form 5713, Page 3	410
	Form 5713, Page 4	417
	(5713) Schedule A	429
	(5713) Schedule B	433
	(5713) Schedule C, Page 1	441
	(5713) Schedule C, Page 2	442
	Form 5884	443
	Form 6198	446
	Form 6251, Page 1	449
	Form 6251, Page 2	452
	Form 6252	454
	Form 6478	457
	Form 6765, Page 1	461
	Form 6765, Page 2	465
	Form 6781	467
	Form 8082, Page 1	474
	Form 8082, Page 2	478

TABLE OF CONTENTS

<u>SECTION 4</u>	<u>FORMS</u> (continued)	<u>Page</u>
	Form 8271	480
	Form 8275, Page 1	484
	Form 8275, Page 2	487
	Form 8275-R, Page 1	489
	Form 8275-R, Page 2	492
	Form 8283, Page 1	494
	Form 8283, Page 2	497
	Form 8379, Page 1	501
	Form 8379, Page 2	504
	Form 8396	509
	Form 8582, Page 1	512
	Form 8582, Page 2	514
	Form 8582, Page 3	522
	Form 8582-CR, Page 1	526
	Form 8582-CR, Page 2	529
	Form 8586	532
	Form 8594, Page 1	535
	Form 8594, Page 2	538
	Form 8606, Page 1	541
	Form 8606, Page 2	543
	Form 8609	545
(8609)	Schedule A	549
	Form 8611	552
	Form 8615	555
	Form 8621, Page 1	558
	Form 8621, Page 2	562
	Form 8689	568
	Form 8697, Page 1	572
	Form 8697, Page 2	577
	Form 8801, Page 1	581
	Form 8801, Page 2	584
	Form 8812	587
	Form 8814	589
	Form 8815	592
	Form 8820	595
	Form 8824, Page 1	597
	Form 8824, Page 2	601
	Form 8826	603
	Form 8828	605
	Form 8829	608
	Form 8830	612
	Form 8833 (new)	614

TABLE OF CONTENTS

<u>SECTION 4</u>	<u>FORMS</u> (continued)	<u>Page</u>
	Form 8834	618
	Form 8835	622
	Form 8839, Page 1	626
	Form 8839, Page 2	630
	Form 8844	633
	Form 8845	636
	Form 8846	638
	Form 8847	641
	Form 8853, Page 1	643
	Form 8853, Page 2	645
	Form 8859	647
	Form 8860	649
	Form 8861	653
	Form 8862, Page 1	656
	Form 8862, Page 2 (deleted)	
	Form 8863	661
	Form 8865, Page 1	666
	Form 8865, Page 2	674
	Form 8865, Page 3	684
	Form 8865, Page 4	689
	Form 8865, Page 5	696
	Form 8865, Page 6	702
	Form 8865, Page 7	706
(8865)	Schedule K-1, Page 1	713
(8865)	Schedule K-1, Page 2 (deleted)	
(8865)	Schedule O	726
(8865)	Schedule P	744
	Form 8866	751
	Form 8873, Page 1	756
	Form 8873, Page 2	761
	Form 8874	764
	Form 8880	768
	Form 8881	770
	Form 8882	772
	Form 8884	775
	Form 8885	778
	Form 8886, Page 1 (new)	780
	Form 8886, Page 2 (new)	783
	Form 8889 (new)	784
	Form 8891 (new)	786
	Form 9465	789
	Form Payment	793
	Allocation Record (new)	795

TABLE OF CONTENTS

<u>SECTION 5</u>	<u>AUTHENTICATION</u> Authentication Record	<u>Page</u> 797
<u>SECTION 6</u>	<u>STATEMENTS</u> Statement Record LTCGL Record STCGL Record	799 800 801
<u>SECTION 7</u>	<u>PREPARER NOTE, ELECTION EXPLANATION, and REGULATORY EXPLANATION</u> Preparer Note Election Explanation Regulatory Explanation	802 803 804
<u>SECTION 8</u>	<u>STATE RECORDS</u> State Record Unformatted Record	806 812
<u>SECTION 9</u>	<u>SUMMARY</u> Summary Record	813
<u>SECTION 10</u>	<u>RECAP</u> Recap Record	817

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1040 Return Record Layouts for Tax Year 2004

General Instructions

An asterisk (*) precedes any field which may contain a statement reference (STMBnn) indicating either the first entry of a line or table of related items to be continued on a statement record.

When present, a plus-sign (+) precedes the items related to the first entry field.

An at-sign (@) precedes any field which must contain a statement reference when significant.

In some cases, the related statement fields require more than the maximum 80 positions allowed, such as Schedule E, Page 2, Part/S-Corp Name A (SEQ 1170).

An asterisk followed by a plus sign (*+) indicates the first field of a separate statement record which continues the required related fields from the previous statement record.

<p>This is the issuance of the 2004 Electronic Return Record Layouts. Changes for the AUGUST 2004 revision are indicated by a vertical line () in the right margin. Deletions are indicated by the delete symbol (--) in the right margin.</p> <p>Changes made after AUGUST 30, 2004 are indicated by two vertical lines () in the right margin. Deletions are indicated by the delete symbol (--) in the right margin.</p>

1040 Return Record Layouts for Tax Year 2004

General Instructions (Cont'd)

Field Description Abbreviations

The following are abbreviations found in the Field Descriptions and their meanings to help describe the type of field:

- A - Alpha
- AN - Alphanumeric
- DT - Date
 - YYYYMMDD - length = 8
 - YYYYMM - length = 6
 - YYYY - length = 4
- N - Numeric
- R - Ratio/Percentage
(Exceptions in File Specifications, Part I, Section 5)

Repeated Field Description Values

Literal values described in recurring fields will only be specified in the first occurrence. All subsequent occurrences will read as: 'See 1st Occ.'

SECTION 1 TRANS RECORD

The first two records on each file must be the TRANS records which will contain the following (for this purpose, Transmitter is the firm transmitting directly to the IRS):

TRANS Record "A"

TRANA		Transmission Information Record - A		
Field Identification No.	Form Ref.	Length	Field Description	
-----	-----	-----	-----	
	Byte Count	4	"0120"	
	Start of Record Sentinel	4	Value "*****"	
0000	Record ID	6	Value "TRANAb"	
0010	Employer Identification Number of Transmitter EIN	9	N (Must match same field on "TRANB" record)	
0020	Transmitter Name	35	AN	
0030	Type Transmitter	16	Value = "Preparer's Agent" or "Preparer"	
0040	Processing Site	1	"C" = Andover, "D" = Memphis, "E" = Austin "F" = Kansas "G" = Philadelphia	
0050	Transmission Date	8	YYYYMMDD	
0060	Electronic Transmitter Identification Number (ETIN)	7	N (ETIN plus Transmitter's Use Code)	
0070	Julian Day	3	N	
0080	Transmission Sequence for Julian Day in (0070)	2	N	
0090	Acknowledgment Transmission Format	1	"A" = ASCII	

SECTION 1 TRANS RECORD

TRANS Record "A" continued

TRANA	Transmission Information Record - A		
0100	Record Type	1	"F" = Fixed "V" = Variable length option
0110	Transmitter EFIN	6	N
0120	Filler	5	Blank
0130	Reserved	1	Blank
0140	Reserved	1	Blank
0150	Reserved	6	IRS Use Only
0160	Production-Test Code	1	"P" = Production "T" = Test
0170	Transmission Type Code	1	Blank " " = Regular ELF "D" = ETD "N" = ETD On-Line
0180	Reserved	1	IRS Use Only
	Record Terminus Character	1	Value "#"

SECTION 1 TRANS RECORD

TRANB		Transmission Information Record - B		
Field Identification No.	Form Ref.	Length	Field Description	
-----	-----	-----	-----	
		4	"0120"	
		4	Value "*****"	
0000	Record ID	6	"TRANBb"	
0010	EIN of Transmitter	9	N (Must match same field on "TRANA" record)	
0020	Transmitter's Address	35	AN	
0030	Transmitter's City, State, Zip Code	35	AN	
0040	Transmitter's Area Code & Telephone Number	10	N	
0050	Filler	16	blank	
	Record Terminus Character	1	Value "#"	

SECTION 2 TAX RETURN

Tax Return Record Identification, Page 1 - Forms 1040, 1040A and 1040EZ

Each tax return must start with a byte count, start of record sentinel, and Tax Return Record Identification (Fields 0000 thru 0006). Page 1 of the Tax Return Record must also contain Fields 0007 and 0008. The following fields describe the composition of the Record ID.

Note: Do not enclose the record ID fields (the first 42 characters) in brackets.

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see form) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record ID	6	Value "RETbbb"
0001	Return Type	6	Value "1040bb", "1040Ab" or "1040Zb"
0002	Page Number	5	Value "PG01b" or "PG02b"
0003	Taxpayer Identification Number	9	N (Primary Social Security) Number
0004	Filler	1	Blank
0005	Tax Period	6	Value "200412", YYYYMM
0006	Filler	1	Blank

(42 characters)

(Begin data fields for Page 1 of the Return record layout.)

SECTION 2 TAX RETURN

Tax Return Record Identification, Page 1 - Forms 1040, 1040A and 1040EZ continued

(Begin bracketing Field Numbers for Page 1 of the Tax Return when using variable format.)

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0007	Return Sequence Number	16	N (composed of)
	a. ETIN of Transmitter	5	N
	b. Transmitter Use Field	2	N
	c. Julian Day of Transmission	3	N
	d. Transmission Sequence Number	2	N (00-99)
	e. Sequence Number of each Return	4	N (0000-9999)
0008	Declaration Control Number	14	N (assigned by the ERO)
	a. Always "00"	2	N
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N ("4")

SECTION 2 TAX RETURN

Tax Return Record Identification, Page 2 - Forms 1040, and 1040A

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see form) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record ID	6	Value "RETbbb"
0001	Return Type	6	Value "1040bb" or "1040Ab"
0002	Page Number	5	Value "PG02b"
0003	Taxpayer Identification Number	9	N (Primary Social Security Number
0004	Filler	1	Blank
0005	Tax Period	6	Value "200412", YYYYMM
0006	Filler	1	Blank

-----42 characters-----

Begin Page 2 data fields. Begin bracketing Field Numbers when using variable
format

SECTION 2 TAX RETURN

Proposed Record ID Fields for All Record Types Except Tax Return

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count, Page 1	4	(see record) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record ID Type	6	Value "FRMbbb", "SCHaaa", "STMbnn", "NTSbbb", "ELCbbb", or "REGbbb", "STbbbb", "a" = AN or blank
0001	Form Number	6	AN = aaaaaa "1040bb", "1040Ab", "2106bb" "2106EZ", "W-2bbb", "W-2Gbb", "1099Rb", "8582CR" "0001bb", "PMTbbb"
0002	Page Number	5	AN "PGnbn" (nn = 01-99)
0003	Taxpayer Identification Number	9	Primary SSN
0004	Filler	1	Blank
0005	Form/Schedule Occurrence Number	7	0000001 - 0000099 Number limited to the maximum number of forms allowed

-----42 characters-----

Begin Data Fields (starting with Field # 0010).

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1417" 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 "200412", 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
-----	-----	-----	-----
0055 Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060 Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0062 Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064 Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066 Foreign Country		22	A, Allowable special character is space
0070 Name Line 2		35	AN, in care of Addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0080 Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083 City		22	A, Allowable special character is space
0087 State Abbreviation		2	A (Standard Postal State Abbreviations) or "SO" (State-Only return data attached)
0095 Zip Code		12	N (left-justified)

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0097	Address Ind	1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal	22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE", "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary Yes	1	"X" or blank
0115	PECF Primary No	1	"X" or blank
0120	PECF Spouse Yes	1	"X" or blank
0125	PECF Spouse No	1	"X" or blank
0130	Filing Status	1-5	1 Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135	Overseas Extension Explanation	6	"STMbnn" or blank
0140	Spouse's Name	3	25 AN (must be present if filing status = 3, otherwise blank)
0150	Qualifying Name for H of Household	4	25 A or blank
0153	SSN for Qual Name	4	9 N
0160	Exempt Self	6a	1 "X" or blank
0163	Exempt Spouse	6b	1 "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0164	Exempt Spouse Name	6b	25	AN
0165	Exempt Spouse Name Control	6b	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)
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*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.'

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

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0240	6c	2	Number of Children Who Lived with You Value Range 00-99
0247	6c	2	Number of Children Not living With You Value Range 00-99
0350	6c	2	Number of Other Dependents Listed Value Range 00-99
0355	6d	2	Total Exemptions Value Range 00-99
0357	7	3	Deferred Compensation Plan Literal "DFC" or blank
0358	7	12	Deferred Compensation Plan Amount N
0362	7	3	Prisoner Earned Income Literal "PRI" or blank
0364	7	12	Prisoner Earned Income Amount N
0366	7	3	Household Help Literal "HSH" or blank
0367	7	12	Household Help Amt N
0368	7	3	Adoption Literal "AB", "SNE" or blank
0369	7	12	Adoption Amt N
0370	7	2	Fringe Benefit Literal "FB" or blank
0371	7	3	Dependent Care Benefits Literal "DCB" or blank
0372	7	3	Scholarship Literal "SCH" or blank
0373	7	12	Scholarship Amount N
@0374	7	6	Non-W2 Disability Payment Explanation "STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
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
0390	F8814 Dividends Line 9a	9a	5	"F8814" or blank
0391	F8814 Div Line 9a Amt	9a	12	N
0392	F8814 Dividends Line 9b	9b	5	"F8814" or blank
0393	F8814 Div Line 9b Amt	9b	12	N
0394	Total Ordinary Dividends	9a	12	N
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	13	1	"X" or blank
0450	Capital Gain/Loss	13	12	N
0460	F4684 Literal	14	5	"F4684" or blank --
0470	Other Gain/Loss	14	12	N
0475	IRA Distributions Received	15a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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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
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

Field No.	Identification	Form Ref.	Length	Field Description
+0577	Housing/Foreign Earned Income Exclusion Amount	21	12	N
0590	Total Other Income	21	12	N
0600	Total Income	22	12	N
0605	Deduction for Clean- Fuel Vehicles	23	12	N
0624	Bus Expenses Reservists & Others	24	12	N
0626	IRA Deduction	25	12	N
0628	Student Loan Interest Deduction	26	12	N
0630	Tuition and Fees Deduction	27	12	N
0635	Health Savings account Deduction	28	12	N
0637	Current Year Moving Expenses	29	12	N
0640	Self-Employed Deduction Schedule SE	30	12	N
0645	Self-Employed Health Insurance Ded	31	12	N
0650	Keogh/SEP/SIMPLE Deduction	32	12	N
0680	Early Withdrawal Penalty	33	12	N
*0693	Recip Soc Sec No.	34b	9	N or "STMbnn"
+0695	Alimony Amount	34a	12	N
0697	Total Alimony Paid	34a	12	N

Field Identification No.	Form Ref.	Length	Field Description
*0720	Other Adjustments Literal	35	11 Values are "RFST", "SUB-PAYbTRA", "QPA", "JURYbPAY", "501(C)(18)", "PPR", "CLEAN-FUEL", "FBO", "FORMb2555", "STMbnn" or blank
+0730	Other Adjustment Amount	35	12 N
0732	MSA Literal	35	3 "MSA" or blank
0733	MSA Amount	35	12 N
0735	Total Other Adjustments	35	12 N
0740	Total Adjustments	35	12 N
0750	Adjusted Gross Income	36	12 N
	Record Terminus Character		1 Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"1155" for Fixed; "nnnn" for variable format
		4	Value "*****"
0760		6	"RETbbb"
0761		6	"1040bb"
0762		5	"PG02b"
0763		9	N (Primary SSN)
0764		1	blank
0765		6	Value "200412", YYYYMM
0766		1	blank
0770	37	12	N
0772	38a	1	"X" or blank
0774	38a	1	"X" or blank
0776	38a	1	"X" or blank
0778	38a	1	"X" or blank
0783	38a	1	1, 2, 3, 4 or blank
0786	38b	1	"X" or blank
0787	39	8	"SECTb933" or blank
0788	39	2	"IE" or blank
0789	39	12	N
0800	40	12	N

Field Identification No.		Form Ref.	Length	Field Description	
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0810	Exemption Amount	41	12	N	
0820	Taxable Income	42	12	N	
0853	Form 8814 Block	43a	1	"X" or blank	
0857	Form 8814 Amount	43a	12	N	
0880	Form 4972 Block	43b	1	"X" or blank	
0890	Education Credit Recapture Literal	43	3	"ECR" or blank	
0900	Education Credit Recapture Amount	43	12	N	
0915	Tax	43	12	N	
0918	Alternative Minimum Tax	44	12	N	
0920	Total Tax Before Credits & Other Taxes	45	12	N	
0925	Credit for Child & Dependent Care	46	12	N	--
0930	Credit for Elderly or Disabled	47	12	N	
0935	Education Credits (Form 8863)	48	12	N	
					--
					--
0961	Form 8396 Block	49a	1	"X" or blank	
0971	Form 8859 Block	49b	1	"X" or blank	
0975	Credits from F8396 & F8859	49	12	N	
0979	Foreign Tax Credit	50	12	N	
0984	Child Tax Credit	51	12	N	

Field No.	Identification	Form Ref.	Length	Field Description
0989	Credit for Retirement Savings Contribution	52	12	N
0993	Adoption Credit	53	12	N
1000	Form 3800 Block	54a	1	"X" or blank
1005	Form 8801 Block	54b	1	"X" or blank
1006	Specify Other Credit Block	54c	1	"X" or blank
1010	Specify Other Credit Literal	54c	12	"8586", "3468", "5884", "6478", "6765", "8820", "8826", "8830", "8834", "8835", "8844", "8845", "8846", "8847", "8860", "8861", "8874", "8881", "8882", "8884", "FNS", or "TRANSBALASKA"
1015	Other Credits	54	12	N
@1016	Nonconventional Source Fuel Credit Schedule	54	6	"STMbnn" or blank
1020	Total Credits	55	12	N
1030	Tax Less Credits	56	12	N
1035	Exempt SE Tax Indicator		13	"F4029", "F4361", "EXEMPT-NOTARY", or blank
1040	Self Employment Tax	57	12	N
1070	Railroad Retire Indicator	58	4	"RRTA" or blank
1080	Social Security & Medicare tax on Tips	58	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1095	Retirement Tax Plan Literal	59	2	"NO" or blank
1100	Tax on Retirement Plans	59	12	N
1105	Advanced EIC Payments	60	12	N
1107	Household Employment Taxes	61	12	N
*1110	Other Tax Literal	62	8	"EPP", "S72P", "UT", "S453A", "STMbnn", "ADT", "72(M)(5)", "MSA", "MED&MSA" or blank
+1112	Other Tax Amount	62	12	N
1114	F8611 Literal	62	5	"LIHCR" or blank
1116	F8611 Amount	62	12	N
1118	Form 8693 Approved Indicator	62	1	"X" or blank
1119	Form 8693 Approved Date	62	8	DT
1121	F4255 Literal	62	3	"ICR" or blank
1122	F4255 Amount	62	12	N
1123	F8828 Literal	62	4	"FMSR" or blank
1124	F8828 Amount	62	12	N
1126	F8834 Literal	62	5	"QEVCR" or blank
1128	F8834 Amount	62	12	N
1129	F8697 Literal or F8866 Literal	62	9	"FORMb8697", "FORMb8866" or blank
1131	F8697 Amount or F8866 Amount	62	12	N

Field Identification No.	Form Ref.	Length	Field Description
1132 F8845 Literal	62	4	"IECR" or blank
1134 F8845 Amount	62	12	N
1136 F8882 Literal	62	5	"ECCFR" or blank
1137 F8882 Amount	62	12	N
1139 F8874 Literal	62	4	"NMCR" or blank
1141 F8874 Amount	62	12	N
1145 Total Other Tax	62	12	N
1150 Total Tax	62	12	N
1155 Other 1099 Withholding Literal	63	9	"FORMb1099" or blank
1160 Withholding	63	12	N
1161 Divorced Spouse SSN	64	9	N or blank
1162 Divorced Literal	64	3	"DIV" or blank
1170 ES Payments	64	12	N
@1173 Estimated Payment Name Change	64	6	"STMbnn" or blank
1178 EIC Literal	65	3	NO ENTRY
1180 Earned Income Credit	65	12	N
1183 EIC Eligibility	65	6	"CLERGY" or "NO" or blank
1184 Excess SS & Tier 1 RRTA Tax	66	12	N
1186 Additional Child Tax Credit (Form 8812)	67	12	N
1190 F4868 Amount	68	12	N
1202 Form 2439 Block	69a	1	"X" or blank

Field Identification No.	Form Ref.	Length	Field Description
1205	Form 4136 Block	69b	1 "X" or blank
1208	Form 8885 Block	69c	1 "X" or blank
1210	Other Payments	69	12 N
1245	Form 8689 Literal	69	9 "FORMb8689" or blank
1246	Form 8689 Amount	69	12 N
1250	Total Payments	70	12 N
1260	Overpaid	71	12 N
1262	Direct Deposit-Yes		1 "X" or blank
1263	Direct Deposit-No		1 "X" or blank
1270	Refund	70a	12 N
1272	Routing Transit Number	70b	9 N or blank
1274	Checking Account Indicator	70c	1 "X" or blank
1276	Savings Account Indicator	70c	1 "X" or blank
1278	Depositor Account Number	70d	17 AN (includes hyphens or blank)
1280	Applied to ES Tax	71	12 N
1290	Amount Owed	72	12 N
1295	ES Penalty Indicator	73	1 NO ENTRY
1300	ES Penalty Amount	73	12 N
1303	Third Party Designee "Yes" Box		1 "X" or blank
1305	Third Party Designee "No" Box		1 "X" or blank
1307	Third Party Designee Name		35 AN or "PREPARER"

Field Identification No.	Form Ref.	Length	Field Description
1309		10	N Third Party Designee Telephone Number
1313		5	AN or blank Third Party Designee PIN
1315		12	No Entry Remittance
1317		1	"X" or blank Filing A Community Property State Return
1321		5	N (PIN Use Only) Primary Taxpayer Signature
1323		25	AN Occupation
1324		5	N (PIN Use Only) Spouse Signature
1325		1	"X" or blank Surviving Spouse
1326		1	"X" or blank Personal Representative
1327		25	AN Spouse Occupation
1328		10	N Taxpayer Daytime Telephone Number
1329		20	N, Allowable special characters are hyphen and space Taxpayer Optional Foreign Telephone Number
1338		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks Non-Paid Preparer
1340		35	AN Name of Paid Preparer
1350		1	AN ("X" if self-employed, otherwise blank) Preparer Self-Employment Indicator
1360		9	N, PNNNNNNNNN or SNNNNNNNNN Preparer SSN/ Preparer TIN

Field Identification No.	Form Ref.	Length	Field Description
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1370	Preparer Firm Name	35	AN
1380	Preparer Firm EIN	9	N
1390	Firm City	20	AN
1400	Firm State	2	A
1410	Firm Zip	9	N
1420	Firm Telephone Number	10	N
1465	RAL Indicator	1	"Y" or "N"
1470	Refund Indicator	1	NO ENTRY
	Record Terminus Character	1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	Byte Count "1059" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "RETbbb"
0001		6	Type "1040Ab"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		6	Tax Period Value "200412", YYYYMM
0006		1	Filler blank
0007		16	Return Sequence Number N
0008		14	Declaration Control Number N
0010		9	Primary SSN N (Your Social Security Number)
0020		8	Primary Date of Death YYYYMMDD or blank
0030		9	Secondary SSN N or blank
0040		8	Secondary Date of Death YYYYMMDD or blank
0050		4	Primary Name Control First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
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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)
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

Field Identification No.		Form Ref.	Length	Field Description
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0164	Exempt Spouse Name	6b	25	AN
0165	Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instruction)
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*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.'

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

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Field Identification No.		Form Ref.	Length	Field Description
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0240	Number of Children Who Lived with You		2	Value Range 00-99
0247	Number of Children Not living With You		2	Value Range 00-99
0350	Number of Other Dependents Listed		2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99
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		2	"FB" or blank
0371	Dependent Care Benefits Literal		3	"DCB" or blank
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries, Tips	7	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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
0396	Qualified Dividends	9b	12	N
0450	Total Capital Gain/Loss	10	12	N
0475	IRA Distributions Received	11a	12	N
0477	IRA Distribution Literal	11b	8	"ROLLOVER" or blank
@0479	IRA Distribution Explanation	11b	6	"STMbnn" or blank
0480	Taxable IRA Amount	11b	12	N
0485	Pensions Annuities Received	12a	12	N
0487	Pensions and Annuities Literal	12b	8	"ROLLOVER" or blank
0495	Taxable Pensions Amount	12b	12	N
0545	Repayment Literal		6	"REPAID" or blank
0551	Repayment Amount		12	N
0552	Unemployment Compensation	13	12	N
0553	Social Security Benefits	14a	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0555	SS Benefit Indicator	14a	3	"D", "LSE" or blank
0557	Taxable Amount of Social Security	14b	12	N
0600	Total Income	15	12	N
0605	Deduction for Clean-Fuel Vehicles	16	12	N
0626	IRA Deduction	17	12	N --
0628	Student Loan Interest Deduction	18	12	N
0630	Tuition and Fees Deduction	19	12	N
0740	Total Adjustments	20	12	N
0750	Adjusted Gross Income	21	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0810" for Fixed; "nnnn" for variable format
		4	Value "*****"
0760		6	"RETbbb"
0761		6	"1040Ab"
0762		5	"PG02b"
0763		9	N (Primary SSN)
			Number
0764		1	blank
0765		6	Value "200412", YYYYMM
0766		1	blank
0770	22	12	N
0772	23a	1	"X" or blank
0774	23a	1	"X" or blank
0776	23a	1	"X" or blank
			Box
0778	23a	1	"X" or blank
0783	23a	1	1, 2, 3, 4 or blank
0786	23b	1	"X" or blank
			Indicator
0787	23	8	"SECTb933" or blank
			Identification Modified Standard Deduction Ind
0789	24	12	N
			Total Itemized or Standard Deduction
0800	25	12	N
			AGI Less Deduction
0810	26	12	N
			Exemption Amount

Field Identification No.		Form Ref.	Length	Field Description
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0820	Taxable Income	27	12	N
0840	Education Credit Recapture Literal	28	3	"ECR" or blank
0850	Education Credit Recapture Amount	28	12	N
0854	Alternative Minimum Tax Literal	28	3	"AMT" or blank
0857	Alternative Minimum Tax Amount	28	12	N
0860	Tax	28	12	N
0925	Credit for Child & Dependent Care	29	12	N
0930	Credit for Elderly or Disabled	30	12	N
0935	Education Credits (Form 8863)	31	12	N
				--
				--
				--
				--
0984	Child Tax Credit	32	12	N
0989	Credit for Retirement Savings contribution	33	12	N
0993	Adoption Credit	34	12	N
1020	Total Credits	35	12	N
1030	Tax Less Credits	36	12	N
1105	Advanced EIC Payments	37	12	N
1150	Total Tax	38	12	N
1155	Other 1099 Withholding Literal	39	9	"FORMb1099" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1160	Withholding	39	12	N
1161	Divorced Spouse SSN		9	N or blank
1162	Divorced Literal		3	"DIV" or blank
1170	ES Payments	40	12	N
@1173	Estimated Payment Name Change		6	"STMBnn" or blank
1178	EIC Literal	41	3	NO ENTRY
1180	Earned Income Credit	41	12	N
1183	EIC Eligibility	41	6	"NO" or blank
1186	Additional Child Tax Credit (Form 8812)	42	12	N
1187	F4868 Literal	43	9	"FORMb4868" or blank
1190	F4868 Amount	43	12	N
1199	Excess SST Literal	43	10	"EXCESSbSST" or blank
1200	Excess SS Tax	43	12	N
1250	Total Payments	43	12	N
1260	Overpaid	44	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	45a	12	N
1272	Routing Transit Number	45b	9	N or blank
1274	Checking Account Indicator	45c	1	"X" or blank
1276	Savings Account Indicator	45c	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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1278	Depositor Account Number	45d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	46	12	N
1290	Amount Owed	47	12	N
1295	ES Penalty Indicator	48	1	NO ENTRY
1300	ES Penalty Amount	48	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	No Entry
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1323	Occupation		25	AN
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		1	"X" or blank
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N

Field Identification No.	Form Ref.	Length	Field Description
1329		20	N, allowable special characters are hyphen and space
1338		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left justified) or blanks
1340		35	AN
1350		1	"X" or blank
1360		9	N, PNNNNNNNNN or SNNNNNNNNN
1370		35	AN
1380		9	N
1390		20	AN
1400		2	A
1410		9	N
1420		10	N
1465		1	"Y" or "N"
1470		1	NO ENTRY
		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0985" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040Zb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "200412", 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
-----	-----	-----	-----
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)
0095 Zip Code		12	N (left-justified)

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbwATCH", "OPERATIONbALLIEDbFORCE" "NORTHERN FORGE", "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
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0357	Deferred Compensation Plan Literal	1	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	1	12	N
0362	Prisoner Earned Income Literal	1	3	"PRI" or blank
0364	Prisoner Earned Income Amount	1	12	N
0366	Household Help Literal	1	3	"HSH" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0368	Household Help Amt	1	12	N
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries, Tips	1	12	N
0378	Foreign Employer Compensation Literal	1	3	"FEC" or blank
0379	Foreign Employer Compensation Total	1	12	N or blank
0380	Taxable Interest	2	12	N
0382	Tax Exempt Literal	2	3	"TEI" or blank
0385	Tax Exempt Interest	2	12	N
0545	Repayment Literal	3	6	"REPAID" or blank
0551	Repayment Amount	3	12	N
0552	Unemployment Compensation	3	12	N
0750	Adjusted Gross Income	4	12	N (AGI)
0784	Dependent Yes-Ind	5	1	"X" or blank
0785	Dependent No-Ind	5	1	"X" or blank
0815	Combined Standard Deduction and Personal Exemption	5	12	N
0820	Taxable Income	6	12	N
1155	Other 1099 Withholding Literal	7	9	"FORMb1099" or blank
1160	Withholding	7	12	N
1178	EIC Literal	8	3	NO ENTRY
1180	Earned Income Credit	8	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		-----	-----	-----
1183	EIC Eligibility	8	6	"NO" or blank
1187	F4868 Literal	9	9	"FORMb4868" or blank
1190	F4868 Amount	9	12	N
1250	Total Payments	9	12	N
1256	Total Tax	10	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	11a	12	N
1272	Routing Transit Number	11b	9	N or blank
1274	Checking Account Indicator	11c	1	"X" or blank
1276	Savings Account Indicator	11c	1	"X" or blank
1278	Depositor Account Number	11d	17	AN (includes hyphens or blank)
1290	Amount Owed	12	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN
1315	Remittance		12	No Entry

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
1321	Primary Taxpayer Signature	5	N (PIN Use Only)
1323	Occupation	25	AN
1324	Spouse Signature	5	N (PIN Use Only)
1325	Surviving Spouse	1	"X" or blank
1326	Personal Representative	1	"X" or blank
1327	Spouse Occupation	25	AN
1328	Taxpayer Daytime Telephone Number	10	N
1338	Non-Paid Preparer	13	Values "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks
1340	Name of Paid Preparer	35	AN
1350	Preparer Self-Employment Indicator	1	AN ("X" if self-employed, otherwise blank)
1360	Preparer SSN/ Preparer TIN	9	N, PNNNNNNNNN or SNNNNNNNNN
1370	Preparer Firm Name	35	AN
1380	Preparer Firm EIN	9	N
1390	Firm City	20	AN
1400	Firm State	2	A
1410	Firm Zip	9	N
1420	Firm Telephone Number	10	N
1465	RAL Indicator	1	"Y" or "N"
1470	Refund Indicator	1	NO ENTRY
	Record Terminus Character	1	Value "#"

SECTION 3 SCHEDULES

Schedule Record Identification

Each page of a schedule will have a new Schedule Record with the Page Number incremented and must start with a Byte Count, Start of Record Sentinel and Record Identification. The following fields describe the composition of the Record ID.

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	(see schedule) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record ID	6	Value "SCHbbb"
0001	Schedule Type	6	Value "1040bb", "1040Ab" or "8847bb"
0002	Page Number	5	Value "Pgnnb", nn = 01 to 02
0003	Taxpayer Identification Number	9	N (Primary Social Security) Number
0004	Filler	1	Blank
0005	Schedule Occurrence Number	7	Number limited to the maximum number of schedules allowed

(Begin data fields of the Schedule record layout.)

SCHEDULE A

Itemized Deductions

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0664" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbA"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Schedule Occurrence Number
0015	1	12	N
			Medical/Dental/ Expenses
0065	2	12	N
			AGI Amount
0070	3	12	N
			Medical Allowance
0080	4	12	N
			Total Medical/Dental
0090	5	12	N
			State & Local Taxes
0100	6	12	N
			Real Estate Taxes
0110	7	12	N
			Personal Property Taxes
*0130	8	28	AN or "STMbnn"
			Other Taxes Type
+0135	8	12	N
			Other Taxes Amount
0140	8	12	N
			Total Other Taxes Amount
0150	9	12	N
			Total Taxes
@0159	10	6	"STMbnn" or blank
			Form 1098 Explanation

SCHEDULE A

Itemized Deductions

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0160	Mortgage Interest to Financial Institutions	10	12	N
@0165	Form 1098 Name/ Address	11	6	"STMBnn" or blank
*0170	Recipient Name	11	20	AN or "STMBnn"
+0180	Recipient Address	11	40	AN
+0190	Recipient TIN	11	9	N
0195	Total Indiv Mortgage Interest Amount	11	12	N
0203	Deductible Points	12	12	N
0207	Investment Interest	13	12	N
0290	Total Interest	14	12	N
0350	Total Cash/Check Contribution	15	12	N
0360	Non-Cash/Check Contribution	16	12	N
0370	Carryover Prior Yr	17	12	N
0380	Total Contributions	18	12	N
0390	Casualty/Theft Loss	19	12	N
*0400	Unreimbursed Emp Bus Expn Desc	20	25	AN or "STMBnn"
+0405	Unreimbursed Employee Business Expense Amount	20	12	N
0410	Tot Unreimbursed Employee Business Expense Amount	20	12	N
0415	Tax Preparation Fees	21	12	N

SCHEDULE A

Itemized Deductions

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
*0420	Other Expenses Type (1)	22	30	AN or "STMbnn"
+0430	Other Expenses Amount(1)	22	12	N
0432	Other Expenses Type(2)	22	30	AN
0434	Other Expenses Amount (2)	22	12	N
0435	Total Other Expenses	22	12	N
0445	Gross Miscellaneous Deductions	23	12	N
0450	Form 1040 AGI Repeated	24	12	N
0455	Miscellaneous Allowance	25	12	N
0465	Net Miscellaneous Deductions	26	12	N
*0475	Other Expense Type	27	31	AN or "STMbnn"
+0485	Other Expense Amount	27	12	N
0495	Total Other Expenses	27	12	N
0520	Total Deductions	28	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE B

Interest and Ordinary Dividends

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1460" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbb"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Schedule Occurrence Number
*0010	1	25	AN or "STMbnn"
			Seller Financed Mortgage Name
+0011	1	34	AN
			Seller Financed Address
+0012	1	9	N
			Seller Financed TIN
+0015	1	12	N
			Seller Financed Mortgage Amount
0025	1	12	N
			Total Seller Financed Mortgage Amount
*0030	1	50	AN or "STMbnn"
			Interest Payer 1
+0040	1	12	N
			Interest Amount 1
0050	1	50	AN
			Interest Payer 2
0060	1	12	N
			Interest Amount 2
0070	1	50	AN
			Interest Payer 3
0080	1	12	N
			Interest Amount 3

SCHEDULE B

Interest and Ordinary Dividends

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0090	Interest Payer 4	1	50	AN
0100	Interest Amount 4	1	12	N
0110	Interest Payer 5	1	50	AN
0120	Interest Amount 5	1	12	N
0130	Interest Payer 6	1	50	AN
0140	Interest Amount 6	1	12	N
0160	Interest Subtotal Literal	1	17	"INTERESTbSUBTOTAL" or blank
0220	Interest Subtotal	1	12	N
0230	Nominee Literal	1	20	"NOMINEEbDISTRIBUTION" or blank
0240	Nominee Amount	1	12	N
0250	Accrued Interest Literal	1	16	"ACCRUEDbINTEREST" or blank
0260	Accrued Interest Amount	1	12	N
0270	Tax-Exempt Literal	1	19	"TAX-EXEMPTbINTEREST" or blank
0280	Tax Exempt Amount	1	12	N
0281	OID Adjustment Literal	1	14	"OIDbADJUSTMENT" or blank
0282	OID Amount	1	12	N
0283	ABP Adjustment Literal	1	14	"ABPbADJUSTMENT" or blank
0284	ABP Amount	1	12	N
0288	Taxable Interest Subtotal	2	12	N

SCHEDULE B

Interest and Ordinary Dividends

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0289	Excludable Savings Bond Interest	3	12	N
0290	Taxable Interest	4	12	N
*0300	Dividend Payer 1	5	50	AN or "STMbnn"
+0310	Dividend Amount 1	5	12	N
0320	Dividend Payer 2	5	50	AN
0330	Dividend Amount 2	5	12	N
0340	Dividend Payer 3	5	50	AN
0350	Dividend Amount 3	5	12	N
0360	Dividend Payer 4	5	50	AN
0370	Dividend Amount 4	5	12	N
0380	Dividend Payer 5	5	50	AN
0390	Dividend Amount 5	5	12	N
0400	Dividend Payer 6	5	50	AN
0410	Dividend Amount 6	5	12	N
0420	Dividend Payer 7	5	50	AN
0430	Dividend Amount 7	5	12	N
0440	Dividend Payer 8	5	50	AN
0450	Dividend Amount 8	5	12	N
0460	Dividend Payer 9	5	50	AN
0470	Dividend Amount 9	5	12	N
0480	Dividend Payer 10	5	50	AN
0490	Dividend Amount 10	5	12	N
0495	Dividend Subtotal Lit.	5	17	"DIVIDENDbSUBTOTAL"

SCHEDULE B

Interest and Ordinary Dividends

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0499	Ordinary Dividend Subtotal	5	12	N
0510	Nominee Literal	5	20	"NOMINEEbDISTRIBUTION" or blank
0520	Nominee Amount	5	12	N
0525	Total Ordinary Dividends	6	12	N
0587	Acct. Form Literal	7a	9	"FORMb8814" or blank
0590	Foreign Account Question - Yes	7a	1	"X" or blank
0595	Foreign Account Question - No	7a	1	"X" or blank
0600	Foreign Country	7b	30	AN
0608	Trust Form Literal	8	9	"FORMb8814" or blank
0610	Foreign Trust Question - Yes	8	1	"X" or blank
0615	Foreign Trust Question - No	8	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE 1

Interest and Ordinary...

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1408" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbb1"
0001		6	"1040Ab"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Schedule Occurrence Number
*0010	1	25	AN or "STMbnn"
			Seller Financed Mortgage Name
+0011	1	34	AN
			Seller Financed Address
+0012	1	9	N
			Seller Financed TIN
+0015	1	12	N
			Seller Financed Mortgage Amount
0025	1	12	N
			Total Seller Financed Mortgage Amount
*0030	1	50	AN or "STMbnn"
			Interest Payer 1
+0040	1	12	N
			Interest Amount 1
0050	1	50	AN
			Interest Payer 2
0060	1	12	N
			Interest Amount 2
0070	1	50	AN
			Interest Payer 3
0080	1	12	N
			Interest Amount 3
0090	1	50	AN
			Interest Payer 4
0100	1	12	N
			Interest Amount 4

SCHEDULE 1

Interest and Ordinary...

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0110	Interest Payer 5	1	50	AN
0120	Interest Amount 5	1	12	N
0130	Interest Payer 6	1	50	AN
0140	Interest Amount 6	1	12	N
0160	Interest Subtotal Literal	1	17	"INTERESTbSUBTOTAL" or blank
0220	Interest Subtotal	1	12	N
0230	Nominee Literal	1	20	"NOMINEEbDISTRIBUTION" or blank
0240	Nominee Amount	1	12	N
0250	Accrued Interest Literal	1	16	"ACCRUEDbINTEREST" or blank
0260	Accrued Interest Amount	1	12	N
0270	Tax-Exempt literal	1	19	"TAX-EXEMPTbINTEREST" or blank
0280	Tax Exempt Amount	1	12	N
0281	OID Adjustment Literal	1	14	"OIDbADJUSTMENT" or blank
0282	OID Amount	1	12	N
0283	ABP Adjustment Literal	1	14	"ABPbADJUSTMENT" or blank
0284	ABP Amount	1	12	N
0288	Taxable Interest Subtotal	2	12	N
0289	Excludable Savings Bond Interest	3	12	N
0290	Taxable Interest	4	12	N
*0300	Dividend Payer 1	5	50	AN or "STMbnn"
+0310	Dividend Amount 1	5	12	N
0320	Dividend Payer 2	5	50	AN

SCHEDULE 1

Interest and Ordinary...

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0330	Dividend Amount 2	5	12	N
0340	Dividend Payer 3	5	50	AN
0350	Dividend Amount 3	5	12	N
0360	Dividend Payer 4	5	50	AN
0370	Dividend Amount 4	5	12	N
0380	Dividend Payer 5	5	50	AN
0390	Dividend Amount 5	5	12	N
0400	Dividend Payer 6	5	50	AN
0410	Dividend Amount 6	5	12	N
0420	Dividend Payer 7	5	50	AN
0430	Dividend Amount 7	5	12	N
0440	Dividend Payer 8	5	50	AN
0450	Dividend Amount 8	5	12	N
0460	Dividend Payer 9	5	50	AN
0470	Dividend Amount 9	5	12	N
0480	Dividend Payer 10	5	50	AN
0490	Dividend Amount 10	5	12	N
0495	Dividend Subtotal Lit.	5	17	"DIVIDENDbSUBTOTAL"
0499	Ordinary Dividend Subtotal	5	12	N
0510	Nominee Literal	5	20	"NOMINEEbDISTRIBUTION" or blank
0520	Nominee Amount	5	12	N
0525	Total Ordinary Dividends	6	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0713" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbc"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001 - 0000008
0010		35	AN
0015		9	N
0020	A	20	AN
0030	B	6	N
0040	C	45	AN
0060	D	9	N
0061	E	35	AN
0062	E	30	AN
			Zip Code
0063	F(1)	1	"X" or blank
0064	F(2)	1	"X" or blank
0066	F(3)	1	"X" or blank
*0068	F(3)	25	AN or "STMbnn"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0177	Materially Participate in Current Tax Year - Y	G	1	"X" or blank
0183	Materially Participate in Current Tax Year - N	G	1	"X" or blank
0195	First Schedule C Filed for this Business	H	1	"X" or blank
0198	Statutory Employee Earnings Ind	1	1	"X" or blank
0200	Gross Receipts/Sales	1	12	N
0210	Returns/Allowances	2	12	N
0220	Gross Receipts Less Returns Allowances	3	12	N
0230	Cost of Goods Sold	4	12	N
0240	Gross Profit	5	12	N
0260	Other Income	6	12	N
0270	Gross Income	7	12	N
0280	Advertising Expense	8	12	N
0293	Car/Truck Expenses	9	12	N
0297	Commissions and Fees	10	12	N
0300	Contract Labor	11	12	N
0303	Depletion	12	12	N
0307	Depreciation/Sec 179 Deduction	13	12	N
0317	Employee Benefit Prog	14	12	N
0327	Insurance	15	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
@0333	Form 1098 Explanation	16a	6	"STMBnn" or blank
0337	Mortgage Interest	16a	12	N
@0340	Form 1098 Name/ Address	16b	6	"STMBnn" or blank
0343	Other Interest	16b	12	N
0353	Legal/Prof Services	17	12	N
0357	Office Expense	18	12	N
0363	Pension/Profit Sharing	19	12	N
0365	Rent on Machinery and Equipment	20a	12	N
0367	Rent on Property	20b	12	N
0373	Repairs and Maintenance	21	12	N
0377	Supplies	22	12	N
0383	Taxes and Licenses	23	12	N
0387	Travel	24a	12	N
0393	Meals/Entertainment	24b	12	N
0397	Meals/Entertainment Limit	24c	12	N
0403	Allowable Meals/ Entertainment Limit	24d	12	N
0407	Utilities	25	12	N
0450	Wages less Employment Credits	26	12	N
0605	Total Other Expenses	27	12	N
0700	Total Expenses	28	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
0702	Tentative Profit/ Loss	29	12	N
0703	Home Business Expense	30	12	N
0705	Passive Activity Loss Indicator	31	3	"PAL" or blank
0710	Net Profit (Loss)	31	12	N
0720	All is At Risk	32a	1	"X" or blank
0730	Some is Not At Risk	32b	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0535" for Fixed; "nnnn" for variable format
		4	Value "*****"
0735		6	"SCHbbc"
0736		6	"1040bb"
0737		5	"PG02b"
0738		9	N (Primary SSN)
			Identification Number
0739		1	blank
0740		7	N 0000001 - 0000008
0741	33a	1	"X" or blank
0742	33b	1	"X" or blank
0744	33c	1	"X" or blank
			Method
@0746	33c	6	"STMbnn" or blank
			Other Meth Explanation
0748	34	1	"X" or blank
			Change Inventory Question - Yes
@0751	34	6	"STMbnn" or blank
			Change Inventory Method Explanation
0753	34	1	"X" or blank
			Change Inventory Question - No
0755	35	12	N
0758	36	12	N
0760	37	12	N
0770	38	12	N
			Beginning Inventory
			Purchases
			Cost of Labor
			Materials/Supplies

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0780	Other Costs	39	12 N
0790	Total Costs	40	12 N
0800	End of Year Inventory	41	12 N
0810	Cost of Goods Sold	42	12 N
*0820	Vehicle Service Date	43	8 YYYYMMDD or "STMbnn", or blank
+0830	Business Miles	44a	6 N
+0840	Commuting Miles	44b	6 N
+0850	Other Miles	44c	6 N
+0860	Another Vehicle Yes	45	1 "X" or blank
+0870	Another Vehicle No	45	1 "X" or blank
+0880	Vehicle Available Yes	46	1 "X" or blank
+0890	Vehicle Available No	46	1 "X" or blank
+0900	Evidence Yes	47a	1 "X" or blank
+0910	Evidence No	47a	1 "X" or blank
+0920	Written Yes	47b	1 "X" or blank
+0930	Written No	47b	1 "X" or blank
*0940	Other Expense Type 1		25 AN or "STMbnn"
+0950	Other Expense Amount 1		12 N
0960	Other Expense Type 2		25 AN
0970	Other Expense Amount 2		12 N
0980	Other Expense Type 3		25 AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0990	Other Expense Amount 3		12	N
1000	Other Expense Type 4		25	AN
1010	Other Expense Amount 4		12	N
1020	Other Expense Type 5		25	AN
1030	Other Expense Amount 5		12	N
1040	Other Expense Type 6		25	AN
1050	Other Expense Amount 6		12	N
1060	Other Expense Type 7		25	AN
1070	Other Expense Amount 7		12	N
1080	Other Expense Type 8		25	AN
1090	Other Expense Amount 8		12	N
1100	Other Expense Type 9		25	AN
1110	Other Expense Amount 9		12	N
1140	Total Other Expenses	48	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE C-EZ

Net Profit from Business...

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0303" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbcZ"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000002
0010	Name of Proprietor		35	AN
0015	SSN of Proprietor		9	N
0020	Principal Business	A	20	AN
0030	Business Code	B	6	N
0040	Business Name	C	45	AN
0060	Employer ID Number	D	9	N
0061	Business Address	E	35	AN
0062	Business City/State/ Zip Code	E	30	AN
0198	Statutory Employee Earnings Ind	1	1	"X" or blank
0200	Gross Receipts/Sales	1	12	N
0700	Total Expenses	2	12	N
0710	Net profit	3	12	N

SCHEDULE C-EZ

Net Profit from Business...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*0820	Vehicle Service Date	4	8	YYYYMMDD or "STMbnn", or blank
+0830	Business Miles	5a	6	N
+0840	Commuting Miles	5b	6	N
+0850	Other Miles	5c	6	N
+0860	Another Vehicle Yes	6	1	"X" or blank
+0870	Another Vehicle No	6	1	"X" or blank
+0880	Vehicle Available Yes	7	1	"X" or blank
+0890	Vehicle Available No	7	1	"X" or blank
+0900	Evidence Yes	8a	1	"X" or blank
+0910	Evidence No	8a	1	"X" or blank
+0920	Written Yes	8b	1	"X" or blank
+0930	Written No	8b	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0914" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbD"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Schedule Occurrence Number
*0020	1(a)1	15	AN or "STCGL" or blank
+0030	1(b)1	8	YYYYMMDD, or "VARIOUS"
+0040	1(c)1	8	YYYYMMDD, or "BANKRUPT", or "WORTHLSS"
+0050	1(d)1	12	N, or "EXPIRED", or "WORTHLSS"
+0060	1(e)1	12	N, or "EXPIRED"
			ST Cost/Other Basis 1
+0075	1(f)1	12	N
			ST Gain or Loss - 1
0090	1(a)2	15	AN
0100	1(b)2	8	'See 1st Occ.'
0110	1(c)2	8	YYYYMMDD, or "BANKRUPT", or "WORTHLSS"
0120	1(d)2	12	N, or "EXPIRED", or "WORTHLSS"
			ST Property Desc 2
			ST Date Acquired 2
			ST Date Sold 2
			ST Sales Price 2

Field No.	Identification	Form Ref.	Length	Field Description
0130	ST Cost/Other Basis 2	1(e)2	12	N, or "EXPIRED"
0145	ST Gain or Loss - 2	1(f)2	12	N
0160	ST Property Desc 3	1(a)3	15	AN --
0170	ST Date Acquired 3	1(b)3	8	'See 1st Occ.'
0180	ST Date Sold 3	1(c)3	8	YYYYMMDD, or "BANKRUPT", or "WORTHLESS"
0190	ST Sales Price 3	1(d)3	12	N, or "EXPIRED", or "WORTHLESS"
0200	ST Cost/Other Basis 3	1(e)3	12	N, or "EXPIRED"
0215	ST Gain or Loss - 3	1(f)3	12	N
0230	ST Property Desc 4	1(a)4	15	AN --
0240	ST Date Acquired 4	1(b)4	8	'See 1st Occ.'
0250	ST Date Sold 4	1(c)4	8	YYYYMMDD, or "BANKRUPT", or "WORTHLESS"
0260	ST Sales Price 4	1(d)4	12	N, or "EXPIRED", or "WORTHLESS"
0270	ST Cost/Other Basis 4	1(e)4	12	N, or "EXPIRED"
0285	ST Gain or Loss - 4	1(f)4	12	N
0300	ST Property Desc 5	1(a)5	15	AN --
0310	ST Date Acquired 5	1(b)5	8	'See 1st Occ.'
0320	ST Date Sold 5	1(c)5	8	YYYYMMDD, or "BANKRUPT", or "WORTHLESS"
0330	ST Sales Price 5	1(d)5	12	N, "EXPIRED" or "WORTHLESS"

Field No.	Identification	Form Ref.	Length	Field Description
0340	ST Cost/Other Basis 5	1(e)5	12	N, or "EXPIRED"
0350	ST Gain or Loss 5	1(f)5	12	N
0639	D-1 Total Short Term Sales	2(d)	12	NO ENTRY
0649	D-1 Total Short Term Gain/Loss	2(f)	12	NO ENTRY
0710	Total ST Sales Price	3(d)	12	N --
0715	ST Gain or Loss from F6252/4684/ 8824/6781	4(f)	12	N
0725	Net ST Gain/Loss (Part/S-Corp)	5(f)	12	N --
0860	Short Loss Carryover	6(f)	12	N --
0877	Net ST Gain/Loss	7(f)	12	N --
*0880	LT Property Desc 1	8(a)1	15	AN or "LTCGL" or blank
+0890	LT Date Acquired 1	8(b)1	8	YYYYMMDD, or "INHERIT", or "VARIOUS"
+0900	LT Date Sold 1	8(c)1	8	YYYYMMDD or "WORTHLESS"
+0910	LT Sales Price 1	8(d)1	12	N, or "EXPIRED", or "WORTHLESS"
+0920	LT Cost/Other Basis 1	8(e)1	12	N, or "EXPIRED"
+0935	LT Gain or Loss - 1	8(f)1	12	N
0950	LT Property Desc 2	8(a)2	15	AN --
0960	LT Date Acquired 2	8(b)2	8	'See 1st Occ.'

Field No.	Identification	Form Ref.	Length	Field Description
0970	LT Date Sold 2	8(c)2	8	YYYYMMDD or "WORTHLSS"
0980	LT Sales Price 2	8(d)2	12	N, or "EXPIRED", or "WORTHLSS"
0990	LT Cost/Other Basis 2	8(e)2	12	N, or "EXPIRED"
1005	LT Gain or Loss - 2	8(f)2	12	N
1020	LT Property Desc 3	8(a)3	15	AN --
1030	LT Date Acquired 3	8(b)3	8	'See 1st Occ.'
1040	LT Date Sold 3	8(c)3	8	YYYYMMDD or "WORTHLSS"
1050	LT Sales Price 3	8(d)3	12	N, or "EXPIRED" or "WORTHLSS"
1060	LT Cost/Other Basis 3	8(e)3	12	N, or "EXPIRED"
1075	LT Gain or Loss - 3	8(f)3	12	N
1090	LT Property Desc 4	8(a)4	15	AN --
1100	LT Date Acquired 4	8(b)4	8	'See 1st Occ.'
1110	LT Date Sold 4	8(c)4	8	YYYYMMDD or "WORTHLSS"
1120	LT Sales Price 4	8(d)4	12	N, or "EXPIRED", or "WORTHLSS"
1130	LT Cost/Other Basis 4	8(e)4	12	N, or "EXPIRED"
1145	LT Gain or Loss - 4	8(f)4	12	N
1300	LT Property Desc 5	8(a)5	15	AN --
1320	LT Date Acquired 5	8(b)5	8	'See 1st Occ.'
1340	LT Date Sold 5	8(c)5	8	YYYYMMDD or "WORTHLSS"

Field No.	Identification	Form Ref.	Length	Field Description
1360	LT Sales Price 5	8(d)5	12	N, "EXPIRED", or "WORTHLESS"
1380	LT Cost/Other Basis 5	8(e)5	12	N, or "EXPIRED"
1400	LT Gain or Loss 5	8(f)5	12	N
1701	D-1 Total Long Term Sales	9(d)	12	NO ENTRY
1703	D-1 Long Term Gain/loss	9(f)	12	NO ENTRY
1715	Total LT Sales Price	10(d)	12	N --
1720	LT Gain or Loss from F4797/2439/6252	11(f)	12	N
1731	Net LT Gain or Loss (Part/S-Corp)	12(f)	12	N --
1760	F8814 Literal	13	9	"FORMb8814" or blank --
1770	F8814 Amount	13	12	N
1775	Capital Gain Distribution	13(f)	12	N
1820	Long Term Loss Carryover	14(f)	12	N --
1835	Combined Net LT Gain/Loss	15(f)	12	N --
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
2400	Combined Net Gain/ Loss	16	12	N
2420	Both Gains - Yes	17	1	"X" or blank
2440	Both Gains - No	17	1	"X" or blank
2460	28% Rate Gain WS Amt	18	12	N
2480	Unrecaptured Sec 1250 Gain WS Amt	19	12	N
2500	Both Zero or Blank - Yes	20	1	"X" or blank
2520	Both Zero or Blank - No	20	1	"X" or blank
2540	Allowable Loss	21	12	N
2560	1040 Qualified Div - Yes	22	1	"X" or blank
2580	1040 Qualified Div - No	22	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1368" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbE"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001 - 0000015
0010	A-1	20	AN
0020	A-1	37	AN
0025	B-1	20	AN
0030	B-1	37	AN
0035	C-1	20	AN
0040	C-1	37	AN
0045	A-2	1	"X" or blank
0050	A-2	1	"X" or blank
0055	B-2	1	"X" or blank
0060	B-2	1	"X" or blank
0065	C-2	1	"X" or blank
0070	C-2	1	"X" or blank
0100	A-3	12	N
0110	B-3	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0120	Rents Received C	C-3	12	N
0125	Total Rents Received	D-3	12	N
0130	Royalties Received A	A-4	12	N
0140	Royalties Received B	B-4	12	N
0150	Royalties Received C	C-4	12	N
0155	Total Royalties Rec'd	D-4	12	N
0170	Advertising A	A-5	12	N
0180	Advertising B	B-5	12	N
0190	Advertising C	C-5	12	N
0200	Auto-Travel A	A-6	12	N
0210	Auto-Travel B	B-6	12	N
0220	Auto-Travel C	C-6	12	N
0230	Cleaning-Maint A	A-7	12	N
0240	Cleaning-Maint B	B-7	12	N
0250	Cleaning-Maint C	C-7	12	N
0260	Commissions A	A-8	12	N
0270	Commissions B	B-8	12	N
0280	Commissions C	C-8	12	N
0290	Insurance A	A-9	12	N
0300	Insurance B	B-9	12	N
0310	Insurance C	C-9	12	N
0320	Legal-Pro Fees A	A-10	12	N
0330	Legal-Pro Fees B	B-10	12	N
0340	Legal-Pro Fees C	C-10	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0342	Management Fees	11a	12	N
0343	Management Fees	11b	12	N
0344	Management Fees	11c	12	N
@0345	Form 1098 Explanation	12	6	"STMBnn" or blank
0350	Mortgage Interest A	A-12	12	N
0360	Mortgage Interest B	B-12	12	N
0370	Mortgage Interest C	C-12	12	N
0380	Total Mort Interest	D-12	12	N
@0385	Form 1098 Name/ Address	13	6	"STMBnn" or blank
0390	Other Interest A	A-13	12	N
0400	Other Interest B	B-13	12	N
0410	Other Interest C	C-13	12	N
0420	Repairs A	A-14	12	N
0430	Repairs B	B-14	12	N
0440	Repairs C	C-14	12	N
0450	Supplies A	A-15	12	N
0460	Supplies B	B-15	12	N
0470	Supplies C	C-15	12	N
0480	Taxes A	A-16	12	N
0490	Taxes B	B-16	12	N
0500	Taxes C	C-16	12	N
0510	Utilities A	A-17	12	N
0520	Utilities B	B-17	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0530	Utilities C	C-17	12	N
*0570	Other-Description 1	A-18-1	25	AN or "STMbnn"
+0580	Other Amount A	A-18-1	12	N
+0590	Other Amount B	B-18-1	12	N
+0600	Other Amount C	C-18-1	12	N
0610	Other-Description 2	A-18-2	25	AN
0620	Other Amount A	A-18-2	12	N
0630	Other Amount B	B-18-2	12	N
0640	Other Amount C	C-18-2	12	N
0650	Other-Description 3	A-18-3	25	AN
0660	Other Amount A	A-18-3	12	N
0670	Other Amount B	B-18-3	12	N
0680	Other Amount C	C-18-3	12	N
0690	Other-Description 4	A-18-4	25	AN
0700	Other Amount A	A-18-4	12	N
0710	Other Amount B	B-18-4	12	N
0720	Other Amount C	C-18-4	12	N
0730	Other-Description 5	A-18-5	25	AN
0740	Other Amount A	A-18-5	12	N
0750	Other Amount B	B-18-5	12	N
0760	Other Amount C	C-18-5	12	N
0970	Tot Rental & Royalty Expenses A	A-19	12	N
0980	Tot Rental & Royalty Expenses B	B-19	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0990	Tot Rental & Royalty Expenses C	C-19	12	N
1000	Rental & Royalty Deduction	D-19	12	N
1010	Deprec Expense A	A-20	12	N
1020	Deprec Expense B	B-20	12	N
1030	Deprec Expense C	C-20	12	N
1040	Total Depreciation	D-20	12	N
1050	Total Expenses A	A-21	12	N
1060	Total Expenses B	B-21	12	N
1070	Total Expenses C	C-21	12	N
1080	Net Rental Income (Loss) A	A-22	12	N
1090	Net Rental Income (Loss) B	B-22	12	N
1100	Net Rental Income (Loss) C	C-22	12	N
1103	Deductible Rental Loss A	A-23	12	N
1105	Deductible Rental Loss B	B-23	12	N
1107	Deductible Rental Loss C	C-23	12	N
1110	Total Income	24	12	N
1120	Total Losses	25	12	N
1130	Non Passive Activity Literal (for EIC purposes)	26	3	"NPA" or blank
1140	Non Passive Activity Amount	26	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1150	Total Income or Loss	26	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1100" for Fixed; "nnnn" for variable format
		4	Value "*****"
1160		6	"SCHbbE"
1161		6	"1040bb"
1162		5	"PG02b"
1163		9	N (Primary SSN)
			Taxpayer Identification Number
1164		1	blank
1165		7	N 0000001 - 0000015
			Schedule Occurrence Number
1166	27	1	"X" or blank
			Prior Years Losses Yes Box
1167	27	1	"X" or blank
			Prior Years Losses No Box
*1170	28A(a)	47	AN, "PYA", "UPE", or "STMbnn"
+1172	28A(b)	1	"P" or "S" or blank
+1174	28A(c)	1	"X" or blank
+1176	28A(d)	9	N
+1180	28A(e)	1	"X" or blank
			Any Amount is Not At Risk
*+1186	28A(f)	12	N or "STMbnn"
			Part/S-Corp Passive F8582 Loss
+1188	28A(g)	12	N
			Part/S-Corp Passive Sch K-1 Income
+1192	28A(h)	12	N
			Part/S-Corp Nonpassive Sch K-1 Loss

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
+1194	Part/S-Corp Nonpassive Sec 179 Deduction	28A(i)	12	N
+1196	Part/S-Corp Nonpassive Sch K-1 Income	28A(j)	12	N
1200	Part/S-Corp Name B	28B(a)	47	AN, "PYA", "UPE", or "STMbnn"
1210	Part/S-Corp Ind	28B(b)	1	"P" or "S" or blank
1220	Foreign Partner	28B(c)	1	"X" = Yes, " " = No
1230	Part/S-Corp EIN	27B(d)	9	N
1238	Any Amount is Not At Risk	28B(e)	1	"X" or blank
1243	Part/S-Corp Passive F8582 Loss	28B(f)	12	N
1247	Part/S-Corp Passive Sch K-1 Income	28B(g)	12	N
1253	Part/S-Corp Nonpassive Sch K-1 Loss	28B(h)	12	N
1255	Part/S-Corp Nonpassive Sec 179 Deduction	28B(i)	12	N
1257	Part/S-Corp Nonpassive Sch K-1 Income	28B(j)	12	N
1260	Part/S-Corp Name C	28C(a)	47	AN, "PYA", "UPE", or "STMbnn"
1270	Part/S-Corp Ind	28C(b)	1	"P" or "S" or blank
1280	Foreign Partner	28C(c)	1	"X" = Yes, " " = No
1290	Part/S-Corp EIN	28C(d)	9	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1298	Any Amount is Not At Risk	28C(e)	1	"X" or blank
1303	Part/S-Corp Passive F8582 Loss	28C(f)	12	N
1307	Part/S-Corp Passive Sch K-1 Income	28C(g)	12	N
1313	Part/S-Corp Nonpassive Sch K-1 Loss	28C(h)	12	N
1315	Part/S-Corp Nonpassive Sec 179 Deduction	28C(i)	12	N
1317	Part/S-Corp Nonpassive Sch K-1 Income	28C(j)	12	N
1320	Part/S-Corp Name D	28D(a)	47	AN, "PYA", "UPE", or "STMbnn"
1330	Part/S-Corp Ind	28D(b)	1	"P" or "S" or blank
1340	Foreign Partner	28D(c)	1	"X" = Yes, " " = No
1350	Part/S-Corp EIN	28D(d)	9	N
1358	Any Amount is Not At Risk	28D(e)	1	"X" or blank
1363	Part/S-Corp Passive F8582 Loss	28D(f)	12	N
1367	Part/S-Corp Passive Sch K-1 Income	28D(g)	12	N
1373	Part/S-Corp Nonpassive Sch K-1 Loss	28D(h)	12	N
1375	Part/S-Corp Nonpassive Sec 179 Deduction	28D(i)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1377	Part/S-Corp Nonpassive Sch K-1 Income	28D(j)	12	N
1445	Total Part/S-Corp Sch K-1 Passive Inc	29a(g)	12	N
1455	Total Part/S-Corp Sch K-1 Nonpass Inc	29a(j)	12	N
1475	Total Passive F8582 Loss	29b(f)	12	N
1485	Total Nonpassive Sch K-1 Loss	29b(h)	12	N
1495	Total Nonpassive Sec 179 Deduction	29b(i)	12	N
1750	Tot Part/S-Corp Income	30	12	N
1755	Tot Part/S-Corp Loss and Sec 179 Deduction	31	12	N
1765	Net Part/S-Corp Income or Loss	32	12	N
*1790	Estate/Trust Name A	33A(a)	65	AN or "STMbnn"
+1800	Estate/Trust EIN	33A(b)	9	N
*+1807	Passive F8582 Loss	33A(c)	12	N or "STMbnn"
+1813	Passive Sch K-1 Income	33A(d)	12	N
+1817	Nonpassive Sch K-1 Loss	33A(e)	12	N
+1825	Nonpassive Sch K-1 Inc	33A(f)	12	N
1830	Estate/Trust Name B	33B(a)	65	AN
1840	Estate/Trust EIN	33B(b)	9	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1847	Passive F8582 Loss	33B(c)	12	N
1853	Passive Sch K-1 Income	33B(d)	12	N
1857	Nonpassive Sch K-1 Loss	33B(e)	12	N
1865	Nonpassive Sch K-1 Inc	33B(f)	12	N
1913	Total Passive Sch K-1 Income	34a(d)	12	N
1917	Total Nonpassive Sch K-1 Income	34a(f)	12	N
1923	Total Passive F8582 Loss	34b(c)	12	N
1927	Total Nonpassive Sch K-1 Loss	34b(e)	12	N
1933	Tot Estate/Trust Inc	35	12	N
1937	Tot Estate/Trust Loss	36	12	N
1939	Sch K-1 ES Payments Literal	37	18	"ESbPAYMENTbCLAIMED" or blank
1943	Sch K-1 ES Payments Amount	37	12	N
1945	Total Estate/Trust Net Income/Loss	37	12	N
*1953	REMIC Name	38(a)	20	AN or "STMbnn"
+1957	REMIC EIN	38(b)	9	N
+1963	Excess Inclusion	38(c)	12	N
+1967	Sch Q Taxable Income/Net Loss	38(d)	12	N
+1973	Sch Q Line 3 Income	38(e)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1977	Total REMIC Income	39	12	N
1991	Net Farm Rental Income/Loss	40	12	N
2010	Total Supplemental Income (Loss)	41	12	N
2020	Farming/Fishing Share	42	12	N
2030	Net Rental Real Estate Income/Loss	43	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE EIC

Earned Income Credit

Field Identification No.	Form Ref.	Length	Field Description
		4	"0161" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHEIC"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0007		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0010	1	10	AN (first name) or blank
0011	1	15	AN (last name) or blank
0015	2	9	N
0020	3	4	N
0030	4(a)	1	"X" or blank
0035	4(a)	1	"X" or blank
0040	4(b)	1	"X" or blank

SCHEDULE EIC

Earned Income Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0045	Disabled "No" Box - 1	4(b)	1	"X" or blank
0060	Relationship - 1	5	11	AN, "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "FOSTERCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW"
0070	Number of Months - 1	6	2	N, Range 00-12
0077	Qualifying Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0080	Qualifying Child First Name - 2	1	10	AN (first name) or blank
0081	Qualifying Child Last Name - 2	1	15	AN (last name) or blank
0085	Qualifying SSN - 2	2	9	N
0090	Year Of Birth - 2	3	4	N
0100	Student "Yes" Box - 2	4(a)	1	"X" or blank
0105	Student "No" Box - 2	4(a)	1	"X" or blank
0110	Disabled "Yes" Box - 2	4(b)	1	"X" or blank
0115	Disabled "No" Box - 2	4(b)	1	"X" or blank
0130	Relationship - 2	5	11	AN, "CHILD", "SON", "DAUGHTER", "GRANDCHILD", "FOSTERCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW"
0140	Number of Months - 2	6	2	N, Range 00-12
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0879" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbF"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
0010		35	AN
0020		9	N
0030	A	35	AN
0040	B	6	N or blank
			Agricultural Activity Code
0050	C-1	1	"X" or blank
			Accounting Method Cash Indicator
0060	C-2	1	"X" or blank
			Accounting Method Accrual Indicator
0070	D	9	N or blank
0100	E	1	"X" or blank
			Materially Participate Yes Indicator
0110	E	1	"X" or blank
			Materially Participate No Indicator
0140	1	12	N
			Sales Amount of Livestock Purchased

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0150	Cost or Other Basis	2	12	N
0160	Purchased Profit	3	12	N
0170	Sales Amount for Products Raised	4	12	N
0180	Total Cooperative Distributions	5a	12	N
0195	Taxable Amount	5b	12	N
0205	Agricultural Program Payments	6a	12	N
0210	Taxable Amount	6b	12	N
@0215	Commodity Credit Loans Explan		6	"STMbnn" or blank
0230	Commodity Credit Loans Amount	7a	12	N
0235	Commodity Credit Loans Forfeited	7b	12	N
0240	Taxable Amount	7c	12	N
0245	Crop Insurance Proceeds Amount	8a	12	N
0250	Taxable Amount	8b	12	N
@0251	Election to Defer Explan		6	"STMbnn" or blank
0252	Election to Defer Indicator	8c	1	"X" or blank
0255	Deferred Amount	8d	12	N
0260	Custom Hire	9	12	N
0270	Income Amount From Tax Credits/Refunds	10	12	N
0280	Gross Income Amount	11	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0295	Car and Truck Expense	12	12	N
0300	Chemicals Expense	13	12	N
0310	Conservation Expense	14	12	N
0315	Custom Hire Expense	15	12	N
0320	Sect 179 Expense	16	12	N
0330	Employee Benefit Programs Expense	17	12	N
0340	Feed Purchased Expense	18	12	N
0350	Fertilizer & Lime Expense	19	12	N
0360	Freight & Trucking Expense	20	12	N
0370	Gas, Fuel, Oil Expense	21	12	N
0380	Insurance Expense	22	12	N
@0385	Form 1098 Explanation	23a	6	"STMbnn" or blank
0390	Mortgage Int Expense	23a	12	N
@0395	Form 1098 Name/Address	23b	6	"STMbnn" or blank
0400	Other Interest Expense	23b	12	N
0410	Labor Hired Expense	24	12	N
0450	Pension/Profit Sharing Expense	25	12	N
0460	Machinery/Equipment Rent or Lease	26a	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0465	Other/Land/Animals Rent or Lease	26b	12	N
0470	Repairs/Maintenance Expense	27	12	N
0480	Seeds/Plants Purchased Expense	28	12	N
0490	Storage Warehousing Expense	29	12	N
0510	Supplies Purchased Expense	30	12	N
0520	Taxes Expense	31	12	N
0530	Utilities	32	12	N
0540	Veterinary Fees/ Medicine Expense	33	12	N
*0550	Other Expenses Explanation 1	34a	20	AN or "STMbnn"
+0560	Other Expenses Amount 1	34a	12	N
0570	Other Expenses Explanation 2	34b	20	AN
0580	Other Expenses Amount 2	34b	12	N
0590	Other Expenses Explanation 3	34c	20	AN
0600	Other Expenses Amount 3	34c	12	N
0610	Other Expenses Explanation 4	34d	20	AN
0620	Other Expenses Amount 4	34d	12	N
0630	Other Expenses Explanation 5	34e	20	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0640	Other Expenses Amount 5	34e	12	N
0642	Other Expenses Explanation 6	34f	20	AN
0644	Other Expenses Amount 6	34f	12	N
0650	Total Expenses	35	12	N
0675	PAL Indicator	36	3	"PAL" or blank
0680	Net Farm Profit or Loss	36	12	N
0690	All is At Risk Indicator	37a	1	"X" or blank
0700	Some is Not At Risk Indicator	37b	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0265" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0710 Record ID		6	"SCHbbF"
0711 Schedule Type		6	"1040bb"
0712 Page Number		5	"PG02b"
0713 Taxpayer Identification Number		9	N (Primary SSN)
0714 Filler		1	blank
0715 Schedule Occurrence Number		7	N 0000001 - 0000002
0720 Sales Amount of Livestock	38	12	N
0730 Total Cooperative Distributions	39a	12	N
0735 Taxable Amount	39b	12	N
0760 Agricultural Program Payments	40a	12	N
0770 Taxable Amount	40b	12	N
@0775 Commodity Credit Loans Explain		6	"STMbnn" or blank
0780 Commodity Credit Loans Amount	41a	12	N
0790 Commodity Credit Loans Forfeited	41b	12	N
0800 Taxable Amount	41c	12	N
0810 Crop Insurance Proceeds	42	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0820	Custom Hire Income	43	12	N
0830	Other Income Credits/Refunds	44	12	N
0840	Total Income Amount	45	12	N
0850	Inventory At Beginning Year	46	12	N
0860	Cost of Products Purchased	47	12	N
0870	Beginning Inventory Plus Products	48	12	N
0880	Purchased Inventory At End of Year	49	12	N
0890	Cost of Farm Products Sold	50	12	N
0900	Gross Farm Income	51	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0216" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbH"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Schedule Occurrence Number
0010		35	AN. Allowable special characters are: space, less than (<), hyphen (-) and ampersand (&)
			Employer Name
0015		4	First 4 significant characters of employer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space.
			Employer Name Control
0020		9	N
			Employer SSN
0030		9	N
			Employer Identification Number
0040	A	1	"X" or blank
			Cash Wage Over \$1400 Paid Yearly - Yes
0045	A	1	"X" or blank
			Cash Wage Over \$1400 Paid Yearly - No

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0050	Federal Income Tax Withheld - Yes	B	1	"X" or blank
0055	Federal Income Tax Withheld - No	B	1	"X" or blank
0060	Cash Wage Over \$1000 Paid Qtrly - No	C	1	"X" or blank
0065	Cash Wage Over \$1000 Paid Qtrly - Yes	C	1	"X" or blank
0070	Social Security Wages	1	12	N
0080	Social Security Tax	2	12	N
0090	Medicare Wages	3	12	N
0100	Medicare Tax	4	12	N
0110	Federal Income Tax Withheld	5	12	N
0120	Soc. Security, Medicare and Fed Income Tx Subtotal	6	12	N
0125	Disability Amount	6	12	N
0130	Advance EIC Payment	7	12	N
0140	Total Taxes Less Advance EIC Payments	8	12	N
0150	Cash Wages Over \$1000 Paid Qtrly - No	9	1	"X" or blank
0155	Cash Wages Over \$1000 Paid Qtrly - Yes	9	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0422" for Fixed; "nnnn" for variable format
		4	Value "*****"
0160		6	"SCHbbH"
0161		6	"1040bb"
0162		5	"PG02b"
0163		9	N (Primary SSN)
			Taxpayer Identification Number
0164		1	blank
0165		7	N 0000001 - 0000002
0170	10	1	"X" or blank
			Unemplymnt Cntrbtns to Only One State Yes
0175	10	1	NO ENTRY
			Unemplymnt Cntrbtns to Only One State No
0180	11	1	"X" or blank
			Total Unemplymnt Cntrbtns Pd By April Deadline Yes
0185	11	1	NO ENTRY
			Total Unemplymnt Cntrbtns Pd By April Deadline No
0190	12	1	"X" or blank
			Taxable Wages for FUTA Also Taxable for State Yes
0195	12	1	NO ENTRY
			Taxable Wages for FUTA Also Taxable for State No
0200	13	2	Standard Postal State Abbreviations
			Name of State Where Unemplymnt Cntrbtns Paid

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0210	State Reporting Num on State Unemplymnt Tax Retrtn	14	15	AN
0220	Cntrbtns Paid to State Unemplymnt Fund	15	12	N or "0%bRATE"
0230	Total Taxable Wages for FUTA (Section A)	16	12	N
0240	FUTA Tax	17	12	N
0250	State Name 1	18(a)	2	NO ENTRY
0260	State Reporting Num on State Unemplymnt Tx Ret 1	18(b)	15	NO ENTRY
0270	Taxable Payroll for Unemplymnt Cntrbtns 1	18(c)	12	NO ENTRY
0280	Beginning Date of State Experience Rate Period 1	18(d)	8	NO ENTRY
0285	Ending Date of State Experience Rate Period 1	18(d)	8	NO ENTRY
0290	State Experience Rate 1	18(e)	6	NO ENTRY
0300	Unemployment Tax Credit at .054 - 1	18(f)	12	NO ENTRY
0310	Unemplymnt Tax Credit at Maximum Pct - 1	18(g)	12	NO ENTRY
0320	Additional Tax Credit 1	18(h)	12	NO ENTRY
0330	Contributions Paid to State Unemployment Fund 1	18(i)	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0340	State Name 2	18(a)	2	NO ENTRY
0350	State Reporting Num on State Unemploynt Tx Ret 2	18(b)	15	NO ENTRY
0360	Taxable Payroll For Unemploynt Cntrbtns 2	18(c)	12	NO ENTRY
0370	Beginning Date of State Experience Rate Period 2	18(d)	8	NO ENTRY
0375	Ending Date of State Experience Rate Period 2	18(d)	8	NO ENTRY
0380	State Experience Rate 2	18(e)	6	NO ENTRY
0390	Unemployment Tax Credit at .054 - 2	18(f)	12	NO ENTRY
0400	Unemploynt Tax Credit at Maximum Pct - 2	18(g)	12	NO ENTRY
0410	Additional Tax Credit 2	18(h)	12	NO ENTRY
0420	Contributions to State Unemployment Fund 2	18(i)	12	NO ENTRY
0440	Total Additional Tax Credit	19(h)	12	NO ENTRY
0450	Total Contributions to State Unemployment Funds	19(i)	12	NO ENTRY
0460	Tentative Total Tax Credit	20	12	NO ENTRY
0470	Total Taxable Wages for FUTA (Section B)	21	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0480	Gross FUTA Tax Amount	22	12	NO ENTRY
0490	Maximum Tax Credit Amount	23	12	NO ENTRY
0500	Total Tax Credit Allowed	24	12	NO ENTRY
0510	FUTA Tax (Subtract line 24 from line 22)	25	12	NO ENTRY
0520	Total Taxes from Line 8	26	12	N
0530	Total Combined Taxes Plus Futa Taxes	27	12	N
0540	Required to File Form 1040 - Yes	28	1	"X" or blank
0550	Required to File Form 1040 - No	28	1	NO ENTRY
	Record Terminus Character		1	Value "#"

SCHEDULE J

Farm Income Averaging

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0307" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbJ"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Identification Number
0004		1	blank
0005		7	N 0000001
0010	1	12	N
0020	2	12	N
0030	3	12	N
			Subtract Line 2 from Line 1
0040	4	12	N
0050	5	12	N
			Taxable Income from 2001
0060	6	12	N
			One-third Elected Farm Income
0070	7	12	N
			Add Lines 5 and 6
0080	8	12	N
			Tax on Line 7
0090	9	12	N
			Taxable Income from 2002
0100	10	12	N
			Amount from Line 6
0110	11	12	N
			Add Lines 9 and 10
0120	12	12	N
			Tax on Line 11

SCHEDULE J

Farm Income Averaging

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0130	Taxable Income from 2003	13	12 N
0140	Amount from Line 6	14	12 N
0150	Add Lines 13 and 14	15	12 N
0160	Tax on Line 15	16	12 N
0170	Add Lines 4, 8, 12, and 16	17	12 N
0180	Taxable Income from 2001	18	12 N
0190	Taxable Income from 2002	19	12 N
0200	Taxable Income from 2003	20	12 N
0210	Add Lines 18 through 20	21	12 N
0220	Subtract Line 21 from Line 17	22	12 N
	Record Terminus Character		1 Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0053" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbR"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Schedule Occurrence Number
0010	1	1	"X" or blank
0020	2	1	"X" or blank
0030	3	1	"X" or blank
0040	4	1	"X" or blank
			Both Over 65
0050	5	1	"X" or blank
			Both Under 65, One Retired
0060	6	1	"X" or blank
			Both Under 65, Both Retired
0070	7	1	"X" or blank
			One Over 65, Other Retired
0080	8	1	"X" or blank
			One Over 65, Other Not Retired
0090	9	1	"X" or blank
			Over 65, Did Not Live With Spouse
0100	II-2	1	"X" or blank
			Under 65, Did Not Live With Spouse
			Prior Year Statement Indicator
		1	Value "#"
			Record Terminus Character

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0247" for Fixed; "nnnn" for variable format
		4	Value "*****"
0130		6	"SCHbBR"
0131		6	"1040bb"
0132		5	"PG02b"
0133		9	N (Primary SSN)
			Number
0134		1	blank
0135		7	N 0000001
0140	10	12	N, 5000, 7500 or 3750
0150	11	12	N
0160	12	12	N
			Smaller of Write Amount or Taxable
0163	13a	12	N
0167	13b	12	N
0170	13c	12	N
0180	14	12	N
0190	15	12	N, 7500, 10000 or 5000
0200	16	12	N
0210	17	12	N
0220	18	12	N
0230	19	12	N
0250	20	12	N
			Percentage of Net Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Total Tax Before Credits & Other Taxes	21	12	N
0265	Amount from Form 6251	22	12	N
0280	Total Tax Less Credits	23	12	N --
0290	Credit for Elderly or Disabled	24	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0053" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbb3"
0001		6	"1040Ab"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
0010	1	1	"X" or blank
0020	2	1	"X" or blank
0030	3	1	"X" or blank
0040	4	1	"X" or blank
			Retired
0050	5	1	"X" or blank
			Retired
0060	6	1	"X" or blank
			Retired
0070	7	1	"X" or blank
			Not Retired
0080	8	1	"X" or blank
			Live With Spouse
0090	9	1	"X" or blank
			Live With Spouse
0100	II-2	1	"X" or blank
			Statement Indicator
		1	Value "#"
			Record Terminus Character

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0247" for Fixed; "nnnn" for variable format
		4	Value "*****"
0130		6	"SCHbb3"
0131		6	"1040Ab"
0132		5	"PG02b"
0133		9	N (Primary SSN)
			Taxpayer Identification Number
0134		1	blank
0135		7	N 0000001
			Schedule Occurrence Number
0140	10	12	N, 5000, 7500 or 3750
			Write Amount
0150	11	12	N
			Taxable Disability
0160	12	12	N
			Smaller of Write Amount or Taxable Disability
0163	13a	12	N
			Nontaxable SSB/RRB
0167	13b	12	N
			Nontaxable Other
0170	13c	12	N
			Pensions & Annuities
0180	14	12	N
			Form 1040A AGI
0190	15	12	N, 7500, 10000 or 5000
			Exemption Amount
0200	16	12	N
			Adjusted AGI Amount
0210	17	12	N
			Half Adjusted AGI
0220	18	12	N
			Adjusted Credit
0230	19	12	N
			Net Credit Amount

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	Percentage of Net Credit	20	12	N
0260	AMT Less Child & Dependent Care Expenses Credits	21	12	N
0270	AMT Worksheet Amount	22	12	N
0280	Subtract Line 22 from Line 21	23	12	N
0290	Credit for Elderly or Disabled	24	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE SE

Self-Employment Tax

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0353" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbSE"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Schedule Occurrence Number
0010		35	A
			Name of Self- Employed
0020		9	N
			SSN of Self-Employed
0025		1	"X" or blank
			Exempt/Form 4361 Box
0030	1	12	N
			Net Farm Profit/Loss
0040	2	12	N
			Net Non-Farm Profit/ Loss
0050	3	13	Value "EXEMPT-NOTARY" or blank
			Exempt-Notary Literal
0060	3	12	N
			Exempt-Notary Amt
0070	3	12	N
			Total Net Earnings/ Loss
0075	4a	12	N
			Min. Profit for SE Tax
0077	4b	12	N
			Optional Method Amount
0079	4c	12	N
			Combined SE Amount

SCHEDULE SE

Self-Employment Tax

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0081	W-2 Wages from Churches	5a	12	N
0082	Min. Allowable Church Wages	5b	12	N
0084	Combined SE and Allowable Church Wages	6	12	N
0088	SST Wages/RRT Comp	8a	12	N
0090	Unreported Tips	8b	12	N
0100	Total Wages/Unreported Tips	8c	12	N
0110	Allowable SE Amount	9	12	N
0150	Tax Base Amount	10	12	N
0159	SE Base Amount	11	12	N
0160	Self-Employment Tax	12	12	N
0165	Deduction for 1/2 of Self-Employment Tax	13	12	N
0170	Farm Optional Meth Amt	15	12	N
0180	Non-Farm Opt Meth Amt	16	12	N
0190	Non-Farm Opt Base Amount	17	12	N
	Record Terminus Character		1	Value "#"

Schedule SE (Short Form) - Conversion Guide

If the Short Schedule SE was prepared or could have been prepared, it must be electronically filed as a Schedule SE using the following fields:

<u>Field No.</u>	<u>Identification</u>	<u>Schedule SE Line Reference</u>
0010	Name of Self-Employed	
0020	SSN of Self-Employed	
0030	Net Farm Profit/Loss	1
0040	Net Non-Farm Profit/Loss	2
0050	Exempt-Notary Literal	3
0060	Exempt-Notary Amt	3
0070	Total Net Earnings/Loss	3
0075	Min. Profit for SE Tax	4
0160	Self-Employment Tax	5
0165	Deduction for 1/2 of Self-Employment Tax	6