

# **Internal Revenue Service**

## **PART II**

### **Electronic Return Record Layouts for Individual Income Tax Returns**

## **TAX YEAR 2003**

**W&I, Submission Processing,  
Individual Electronic Filing &  
Information Systems Electronic Filing Section  
August 29, 2003**

**TAX YEAR 2003**  
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**TAX YEAR 2003**  
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STCGL

**III. NON-UPDATED 2003 FORM CHANGES**

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

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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.

-----  
|           This is the issuance of the 2003 Electronic           |  
| Return Record Layouts. Changes for the AUGUST 2003           |  
| revision are indicated by a vertical line (|) in the           |  
| right margin. Deletions are indicated by the delete           |  
| symbol (--|) in the right margin.                               |  
|           Changes made after AUGUST 29, 2003 are indicated     |  
| by two vertical lines (||) in the right margin. Deletions     |  
| are indicated by the delete symbol (--||) in the right         |  
margin.

1040 Return Record Layouts for Tax Year 2003

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 City "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	

TRANA Transmission Information Record - A

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
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 <b>"N" = ETD On-Line</b> "O" = Online Filing
0180	Reserved	1	IRS Use Only
	Record Terminus Character	1	Value "#"



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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 "200312", 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 (Cont'd)

(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 ("3")



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 "200312", 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 "PGn nb" (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).

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1379" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "200312", YYYYMM
0006	Filler	1	blank
0007	Return Sequence Number	16	N
0008	Declaration Control Number	14	N
0010	Primary SSN	9	N (Your Social Security Number)
0020	Primary Date of Death	8	YYYYMMDD or blank
0030	Secondary SSN	9	N or blank
0040	Secondary Date of Death	8	YYYYMMDD or blank
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
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
0167	Total Box 6a and 6b		1 Values 0, 1 or 2

Field Identification No.	Form Ref.	Length	Field Description	
-----	-----	-----	-----	
*0170	Dependent First Name 1	6c(1)	10	AN (first name, blank) or "STMbnn"
+0171	Dependent Last Name 1	6c(1)	15	AN (last name) or blank.
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'
0182	Dependent Name control 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	11	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0210	Dependent First Name 5	6c(1)	10	'See 2nd Occ.'
0211	Dependent Last Name 5	6c(1)	15	'See 1st Occ.'
0212	Dependent Name Control 5		4	'See 1st Occ.'
0215	Dependent's SSN - 5	6c(2)	9	'See 1st Occ.'
0217	Relationship - 5	6c(3)	11	'See 1st Occ.'
0218	Eligibility for Child Tax Credit - 5	6c(4)	1	'See 1st Occ.'
0240	Number of Children Who Lived with You	6c	2	Value Range 00-99
0247	Number of Children Not living With You	6c	2	Value Range 00-99
0350	Number of Other Dependents Listed	6c	2	Value Range 00-99



Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
0368	Household Help Amt	7	12	N
0369	Adoption Literal	7	2	"AB" or blank
0370	Fringe Benefit Literal	7	2	"FB" or blank
0371	Dependent Care Benefits Literal	7	3	"DCB" or blank
0372	Scholarship Literal	7	3	"SCH" or blank
0373	Scholarship Amount	7	12	N
@0374	Non-W2 Disability Payment Explanation	7	6	"STMbnn" or blank
0375	Wages, Salaries, Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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	13a	1	"X" or blank
0450	Capital Gain/Loss	13a	12	N
0455	15% Rate Capital Gain Distributions	13b	12	N
0460	F4684 Literal	14	5	"F4684" or blank
0470	Other Gain/Loss	14	12	N
0475	IRA Distributions Received	15a	12	N
0477	IRA Distribution Literal	15b	8	"ROLLOVER" or blank
@0479	IRA Distribution Explanation	15b	6	"STMbnn" or blank
0480	Taxable IRA Amount	15b	12	N
0485	Pensions Annuities Received	16a	12	N
0487	Pensions and Annuities Literal	16b	8	"ROLLOVER" or blank
0495	Taxable Pensions Amount	16b	12	N
0510	Rent/Royalty/Part/Estates/Trusts Inc	17	12	N
0520	Farm Income	18	12	N
0545	Repayment Literal	19	6	"REPAID" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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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
+0577	Housing/Foreign Earned Income Exclusion Amount	21	12	N
0590	Total Other Income	21	12	N
0600	Total Income	22	12	N
0623	Educator Expenses	23	12	N
0626	IRA Deduction	24	12	N
0628	Student Loan Interest Deduction	25	12	N
0630	Tuition and Fees Deduction	26	12	N
0637	Current Year Moving Expenses	27	12	N
0640	Self-Employed Deduction Schedule SE	28	12	N
0645	Self-Employed Health Insurance Ded	29	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0650	Keogh/SEP/SIMPLE Deduction	30	12	N
0680	Early Withdrawal Penalty	31	12	N
*0693	Recip Soc Sec No.	32b	9	N or "STMbnn"
+0695	Alimony Amount	32a	12	N
0697	Total Alimony Paid	32a	12	N
*0720	Other Adjustments Literal	33	11	Values are "RFST", "SUB-PAYbTRA", "QPA", "JURYbPAY", "501(C)(18)", "PPR", "CLEAN-FUEL", "FBO", "FORMb2555", "STMbnn" or blank
0724	MSA Literal	33	3	"MSA" or blank
0725	MSA Amount	33	12	N
+0730	Other Adjustment Amount	33	12	N
0735	Total Other Adjustments	33	12	N
0740	Total Adjustments	33	12	N
0750	Adjusted Gross Income	34	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1137" for Fixed; "nnnn" for variable format
		4	Value "*****"
0760	Record ID	6	"RETbbb"
0761	Type	6	"1040bb"
0762	Page Number	5	"PG02b"
0763	Taxpayer Identification Number	9	N (Primary SSN)
0764	Filler	1	blank
0765	Tax Period	6	Value "200312", YYYYMM
0766	Filler	1	blank
0770	AGI Repeated	35	12 N
0772	Self 65 or Over Box	36a	1 "X" or blank
0774	Self Blind Box	36a	1 "X" or blank
0776	Spouse 65 or Over Box	36a	1 "X" or blank
0778	Spouse Blind Box	36a	1 "X" or blank
0783	Total Boxes Checked	36a	1 1, 2, 3, 4 or blank
0786	Must Itemize Indicator	36b	1 "X" or blank
0787	Modified Standard Deduction Ind	37	8 "SECTb933" or blank
0788	Itemize Election Ind	37	2 "IE" or blank
0789	Total Itemized or Standard Deduction	37	12 N
0800	AGI Less Deduction	38	12 N
0810	Exemption Amount	39	12 N
0820	Taxable Income	40	12 N

Field No.	Identification	Form Ref.	Length	Field Description
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0853	Form 8814 Block	41a	1	"X" or blank
0857	Form 8814 Amount	41a	12	N
0880	Form 4972 Block	41b	1	"X" or blank
0890	Education Credit Recapture Literal	41	3	"ECR" or blank
0900	Education Credit Recapture Amount	41	12	N
0915	Tax	41	12	N
0918	Alternative Minimum Tax	42	12	N
0920	Total Tax Before Credits & Other Taxes	43	12	N
0922	Foreign Tax Credit	44	12	N
0925	Credit for Child & Dependent Care	45	12	N
0930	Credit for Elderly or Disabled	46	12	N
0935	Education Credits (Form 8863)	47	12	N
0937	Credit for Qualified Retirement Savings	48	12	N
0940	Child Tax Credit	49	12	N
0960	Adoption Credit	50	12	N
0985	Form 8396 Block	51a	1	"X" or blank
0990	Form 8859 Block	51b	1	"X" or blank
0995	Credits from F8396 & F8859	51	12	N
1000	Form 3800 Block	52a	1	"X" or blank
1005	Form 8801 Block	52b	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1006	Specify Other Credit Block	52c	1	"X" or blank
1010	Specify Other Credit Literal	52c	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	52	12	N
@1016	Nonconventional Source Fuel Credit Schedule	52	6	"STMbnn" or blank
				--
1020	Total Credits	53	12	N
				--
1030	Tax Less Credits	54	12	N
1035	Exempt SE Tax Indicator		13	"F4029", "F4361",   "EXEMPT-NOTARY", or   blank
1040	Self Employment Tax	55	12	N
1070	Railroad Retire Indicator	56	4	"RRTA" or blank
1080	Social Security & Medicare tax on Tips	56	12	N
1095	Retirement Tax Plan Literal	57	2	"NO" or blank
1100	Tax on Retirement Plans	57	12	N
1105	Advanced EIC Payments	58	12	N
1107	Household Employment Taxes	59	12	N

Field Identification No.		Form Ref.	Length	Field Description
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*1110	Other Tax Literal	60	8	"EPP", "S72P", "UT",   "S453A", "STMbnn", "ADT", "72 (M) (5)", "MSA", "MED&MSA" or blank
+1112	Other Tax Amount	60	12	N
1114	F8611 Literal	60	5	"LIHCR" or blank
1116	F8611 Amount	60	12	N
1118	Form 8693 Approved Indicator	60	1	"X" or blank
1119	Form 8693 Approved Date	60	8	DT
1121	F4255 Literal	60	3	"ICR" or blank
1122	F4255 Amount	60	12	N
1123	F8828 Literal	60	4	"FMSR" or blank
1124	F8828 Amount	60	12	N
1126	F8834 Literal	60	5	"QEVCR" or blank
1128	F8834 Amount	60	12	N
1129	F8697 Literal or F8866 Literal	60	9	"FORMb8697",   "FORMb8866" or blank
1131	F8697 Amount or F8866 Amount	60	12	N
1132	F8845 Literal	60	4	"IECR" or blank
1134	F8845 Amount	60	12	N
1139	F8874 Literal	60	4	"NMCR" or blank
1141	F8874 Amount	60	12	N
1145	Total Other Tax	60	12	N
1150	Total Tax	60	12	N
1155	Other 1099 Withholding Literal	61	9	"FORMb1099" or blank



Field No.	Identification	Form Ref.	Length	Field Description
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1160	Withholding	61	12	N
1161	Divorced Spouse SSN	62	9	N or blank
1162	Divorced Literal	62	3	"DIV" or blank
1170	ES Payments	62	12	N
@1173	Estimated Payment Name Change	62	6	"STMbnn" or blank
1178	EIC Literal	63	3	NO ENTRY
1180	Earned Income Credit	63	12	N
1183	EIC Eligibility	63	6	"CLERGY" or "NO" or blank
1184	Excess SS & Tier 1 RRTA Tax	64	12	N
1186	Additional Child Tax Credit (Form 8812)	65	12	N
1190	F4868 Amount	66	12	N
1202	Form 2439 Block	67a	1	"X" or blank
1205	Form 4136 Block	67b	1	"X" or blank
1208	Form 8885 Block	67c	1	"X" or blank
1210	Other Payments	67	12	N
1245	Form 8689 Literal	67	9	"FORMb8689" or blank
1246	Form 8689 Amount	67	12	N
1250	Total Payments	68	12	N
1260	Overpaid	69	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

Field No.	Identification	Form Ref.	Length	Field Description
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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"
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
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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	AN ("X" if self-employed, otherwise blank)
1360		9	N or PNNNNNNNN
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 "#"
			Record Terminus Character

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1079" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040Ab"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "200312", YYYYMM
0006	Filler	1	blank
0007	Return Sequence Number	16	N
0008	Declaration Control Number	14	N
0010	Primary SSN	9	N (Your Social Security Number)
0020	Primary Date of Death	8	YYYYMMDD or blank
0030	Secondary SSN	9	N or blank
0040	Secondary Date of Death	8	YYYYMMDD or blank
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
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0055	Spouse's Name Control	4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1	35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0062	Foreign Street Address	35	AN, Allowable special characters are space, slash, and hyphen
0064	Foreign City, State or Province, Postal Code	35	AN, Allowable special characters are space, slash, and hyphen
0066	Foreign Country	22	A, Allowable special character is space
0070	Name Line 2	35	AN, in care of addressee or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent.
0080	Street Address	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City	22	A, Allowable special character is space.
0087	State Abbreviation	2	A (Standard Postal State Abbreviations)
0095	Zip Code	12	N (left-justified)
0097	Address Ind	1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank

Field Identification No.		Form Ref.	Length	Field Description
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0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary Yes		1	"X" or blank
0115	PECF Primary No		1	"X" or blank
0120	PECF Spouse Yes		1	"X" or blank
0125	PECF Spouse No		1	"X" or blank
0130	Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0140	Spouse's Name	3	25	AN (must be present if filing status = 3, otherwise blank)
0150	Qualifying Name for H of Household	4	25	A or blank
0153	SSN for Qual Name	4	9	N
0160	Exempt Self	6a	1	"X" or blank
0163	Exempt Spouse	6b	1	"X" or blank
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*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

Field Identification No.		Form Ref.	Length	Field Description
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+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'
0182	Dependent Name control - 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
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.'

Field Identification No.		Form Ref.	Length	Field Description
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0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control - 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0210	Dependent First Name 5	6c(1)	10	'See 2nd Occ.'
0211	Dependent Last Name 5	6c(1)	15	'See 1st Occ.'
0212	Dependent Name Control - 5		4	'See 1st Occ.'
0215	Dependent's SSN - 5	6c(2)	9	'See 1st Occ.'
0217	Relationship - 5	6c(3)	11	'See 1st Occ.'
0218	Eligibility for Child Tax Credit - 5	6c(4)	1	'See 1st Occ.'
0240	Number of Children Who Lived with You		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



Field Identification No.		Form Ref.	Length	Field Description	
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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	
0368	Household Help Amt	7	12	N	
0369	Adoption Literal	7	2	"AB" or blank	
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	
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	10a	12	N	
0455	Post-May 5 CGD	10b	12	N	

Field Identification No.		Form Ref.	Length	Field Description
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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
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
0623	Education Expenses	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

Field Identification No.		Form Ref.	Length	Field Description
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0740	Total Adjustments	20	12	N
0750	Adjusted Gross Income	21	12	N

Record Terminus Character 1 Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
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	Byte Count		4	"0810" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0760	Record ID		6	"RETbbb"
0761	Type		6	"1040Ab"
0762	Page Number		5	"PG02b"
0763	Taxpayer Identification Number		9	N (Primary SSN)
0764	Filler		1	blank
0765	Tax Period		6	Value "200312", YYYYMM
0766	Filler		1	blank
0770	AGI Repeated	22	12	N
0772	Self 65 or Over Box	23a	1	"X" or blank
0774	Self Blind Box	23a	1	"X" or blank
0776	Spouse 65 or Over Box	23a	1	"X" or blank
0778	Spouse Blind Box	23a	1	"X" or blank
0783	Total Boxes Checked	23a	1	1, 2, 3, 4 or blank
0786	Must Itemize Indicator	23b	1	"X" or blank
0787	Identification Modified Standard Deduction Ind	23	8	"SECTb933" or blank
0789	Total Itemized or Standard Deduction	24	12	N
0800	AGI Less Deduction	25	12	N
0810	Exemption Amount	26	12	N
0820	Taxable Income	27	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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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
0950	Education Credits (Form 8863)	31	12	N
0953	Credit for Qualified Retirement Savings	32	12	N
0955	Child Tax Credit	33	12	N
0960	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
1160	Withholding	39	12	N
1161	Divorced Spouse SSN		9	N or blank
1162	Divorced Literal		3	"DIV" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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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
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

Field Identification No.	Form Ref.	Length	Field Description
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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
1329	Optional Foreign Telephone Number		20 N, allowable special characters are hyphen and space
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 "X" or blank

Field Identification No.	Form Ref.	Length	Field Description
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1360	Preparer SSN/ Preparer TIN	9	N or PNNNNNNNNN
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	"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 "200312", YYYYMM
0006	Filler	1	blank
0007	Return Sequence Number	16	N
0008	Declaration Control Number	14	N
0010	Primary SSN	9	N (Your Social Security Number)
0020	Primary Date of Death	8	YYYYMMDD or blank
0030	Secondary SSN	9	N or blank
0040	Secondary Date of Death	8	YYYYMMDD or blank
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
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)
0097	Address Ind	1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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		1	"X" or blank
0115	PECF Primary		1	"X" or blank
0120	PECF Spouse		1	"X" or blank
0125	PECF Spouse		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
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

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

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

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

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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.)



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SCHEDULE A

Itemized Deductions

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

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

SCHEDULE A

Itemized Deductions

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
+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 No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"1460" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbB"
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
*0010	Seller Financed Mortgage Name	1	25	AN or "STMbnn"
+0011	Seller Financed Address	1	34	AN
+0012	Seller Financed TIN	1	9	N
+0015	Seller Financed Mortgage Amount	1	12	N
0025	Total Seller Financed Mortgage Amount	1	12	N
*0030	Interest Payer 1	1	50	AN or "STMbnn"
+0040	Interest Amount 1	1	12	N
0050	Interest Payer 2	1	50	AN
0060	Interest Amount 2	1	12	N
0070	Interest Payer 3	1	50	AN
0080	Interest Amount 3	1	12	N
0090	Interest Payer 4	1	50	AN
0100	Interest Amount 4	1	12	N

## SCHEDULE B

## Interest and Ordinary Dividends

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

SCHEDULE B

Interest and Ordinary Dividends

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

SCHEDULE B

Interest and Ordinary Dividends

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

## SCHEDULE 1

## Interest and Ordinary...

Field Identification No.		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
-----	-----	----	-----	-----
	Byte Count		4	"0713" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbC"
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 - 0000008
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
0063	Cash Acctg Method	F(1)	1	"X" or blank
0064	Accrual Acctg Meth	F(2)	1	"X" or blank
0066	Other Acctg Method	F(3)	1	"X" or blank
*0068	Type of Other Meth	F(3)	25	AN or "STMbnn"
0177	Materially Participate in Current Tax Year - Y	G	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
0283	Bad Debts	9	12	N
0293	Car/Truck Expenses	10	12	N
0297	Commissions and Fees	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
@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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
0702	Tentative Profit/Loss	29	12	N
0703	Home Business Expense	30	12	N
0705	Passive Activity Loss Indicator	31	3	"PAL" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
-----	-----	----	-----	-----
	Byte Count		4	"0535" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0735	Record ID		6	"SCHbbC"
0736	Schedule Type		6	"1040bb"
0737	Page Number		5	"PG02b"
0738	Taxpayer Identification Number		9	N (Primary SSN)
0739	Filler		1	blank
0740	Schedule Occurrence Number		7	N 0000001 - 0000008
0741	Clos Inv Cost Method	33a	1	"X" or blank
0742	Lower Cost/Market	33b	1	"X" or blank
0744	Other Clos Inv Method	33c	1	"X" or blank
@0746	Other Meth Explanation	33c	6	"STMbnn" or blank
0748	Change Inventory Question - Yes	34	1	"X" or blank
@0751	Change Inventory Method Explanation	34	6	"STMbnn" or blank
0753	Change Inventory Question - No	34	1	"X" or blank
0755	Beginning Inventory	35	12	N
0758	Purchases	36	12	N
0760	Cost of Labor	37	12	N
0770	Materials/Supplies	38	12	N
0780	Other Costs	39	12	N



Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
0990	Other Expense Amount 3		12	N
1000	Other Expense Type 4		25	AN

Field Identification No.		Form Ref.	Length	Field Description
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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 No.	Identification	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
*0820	Vehicle Service Date	4	8	YYYYMMDD or "STMbnn", or blank

SCHEDULE C-EZ

Net Profit from Business...

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
+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 No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0984" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbD"
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
*0020	ST Property Desc 1	1(a)1	15	AN or "STCGL" or blank
+0030	ST Date Acquired 1	1(b)1	8	YYYYMMDD, or "VARIOUS"
+0040	ST Date Sold 1	1(c)1	8	YYYYMMDD, or "BANKRUPT"
+0050	ST Sales Price 1	1(d)1	12	N, or "EXPIRED"
+0060	ST Cost/Other Basis 1	1(e)1	12	N, or "EXPIRED"
+0075	ST Gain or Loss - 1	1(f)1	12	N
+0080	ST Post May-5 Gain or Loss	1(g)1	12	N
0090	ST Property Desc 2	1(a)2	15	AN
0100	ST Date Acquired 2	1(b)2	8	'See 1st Occ.'
0110	ST Date Sold 2	1(c)2	8	YYYYMMDD, or "BANKRUPT"
0120	ST Sales Price 2	1(d)2	12	N, or "EXPIRED"
0130	ST Cost/Other Basis 2	1(e)2	12	N, or "EXPIRED"
0145	ST Gain or Loss - 2	1(f)2	12	N
0150	ST Post May-5 Gain or Loss	1(g)2	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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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"
0190	ST Sales Price 3	1(d)3	12	N, or "EXPIRED"
0200	ST Cost/Other Basis 3	1(e)3	12	N, or "EXPIRED"
0215	ST Gain or Loss - 3	1(f)3	12	N
0220	ST Post May-5 Gain or Loss	1(g)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"
0260	ST Sales Price 4	1(d)4	12	N, or "EXPIRED"
0270	ST Cost/Other Basis 4	1(e)4	12	N, or "EXPIRED"
0285	ST Gain or Loss - 4	1(f)4	12	N
0290	ST Post may-5 Gain or Loss	1(g)4	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
0655	D-1 Post May-5 Total Short Term Gain/Loss	2(g)	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
0720	Post May-5 ST Gain/ Loss from F6252/ 4684/8824/6781	4(g)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0725	Net ST Gain/Loss (Part/S-Corp)	5(f)	12	N
0730	Post May-5 Net ST Gain/Loss	5(g)	12	N
0860	Short Loss Carryover	6(f)	12	N
0870	Net Post May-5 ST Gain/Loss	7a(g)	12	N
0877	Net ST Gain/Loss	7b(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
+0910	LT Sales Price 1	8(d)1	12	N, or "EXPIRED"
+0920	LT Cost/Other Basis 1	8(e)1	12	N, or "EXPIRED"
+0935	LT Gain or Loss - 1	8(f)1	12	N
+0946	LT Post May-5 Gain or Loss 1	8(g)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.'
0970	LT Date Sold 2	8(c)2	8	YYYYMMDD
0980	LT Sales Price 2	8(d)2	12	N, or "EXPIRED"
0990	LT Cost/Other Basis 2	8(e)2	12	N, or "EXPIRED"
1005	LT Gain or Loss - 2	8(f)2	12	N
1016	LT Post May-5 Gain or Loss 2	8(g)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

Field No.	Identification	Form Ref.	Length	Field Description
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1050	LT Sales Price 3	8(d)3	12	N, or "EXPIRED"
1060	LT Cost/Other Basis 3	8(e)3	12	N, or "EXPIRED"
1075	LT Gain or Loss - 3	8(f)3	12	N
1086	LT Post May-5 Gain or Loss 3	8(g)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
1120	LT Sales Price 4	8(d)4	12	N, or "EXPIRED"
1130	LT Cost/Other Basis 4	8(e)4	12	N, or "EXPIRED"
1145	LT Gain or Loss - 4	8(f)4	12	N
1155	LT Post May-5 Gain or Loss 4	8(g)4	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
1709	D-1 Total Long Term Post May-5 Gain or Loss	9(g)	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
1726	Post May-5 LT Gain/ Loss from F4797/ 2439/6252	11(g)	12	N
1731	Net LT Gain or Loss (Part/S-Corp)	12(f)	12	N
1756	Post May-5 Net LT Gain/Loss (Part/S- Corp)	12(g)	12	N



Capital Gains and Losses

Field Identification No.		Form Ref.	Length	Field Description
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1760	F8814 Literal	13	9	"FORMb8814" or blank
1770	F8814 Amount	13	12	N
1775	Capital Gain Distribution	13(f)	12	N
1792	Post May-5 Capital Gain Distributions	13(g)	12	N
1820	Long Term Loss Carryover	14(f)	12	N
1831	Combined Post May-5 LT Gain/Loss	15(g)	12	N --
1835	Combined Net LT Gain/Loss	16(f)	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
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	Byte Count		4	"0499" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
1840	Record ID		6	"SCHbbD"
1841	Schedule Type		6	"1040bb"
1842	Page Number		5	"PG02b"
1843	Taxpayer Identification Number		9	N (Primary SSN)
1844	Filler		1	blank
1845	Schedule Occurrence Number		7	N 0000001
1847	Combined Net Gain/ Loss	17a	12	N
1848	Combined Post May-5 Net Gain/Loss	17b	12	N
1849	Allowable Loss	18	12	N
1852	Unrecaptured Section 1250 Gain	19	12	N
1854	Enter 28% Rate Gain	20	12	N
1856	Taxable Income	21	12	N
1860	Smaller of LT or Combined Gain or Loss	22	12	N
1870	Qualified Dividends Gain	23	12	N
1880	Add Line 22 and Line 23	24	12	N
1885	Investment Interest Expense	25	12	N
1895	Subtract Line 25 from Line 24	26	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1900	Subtract Line 26 from Line 21	27	12	N
1950	Smaller of Taxable Income	28	12	N
1995	Amount from Line 27	29	12	N
2025	Subtract Line 29 from Line 28	30	12	N
2028	Add Lines 17b and 23	31	12	N
2150	Smaller of Line 30 or Line 31	32	12	N
2155	Multiply Line 32 by 0.05	33	12	N
2170	Subtract Line 32 from Line 30	34	12	N
2180	Qualified 5-Year Gain from Line 8	35	12	N
2184	Smaller of Line 34 or Line 35	36	12	N
2186	Multiply Line 36 by 8%	37	12	N
2199	Subtract Line 36 from Line 34	38	12	N
2203	Multiply Line 38 by 0.10	39	12	N
2211	Smaller of Line 21 or Line 26	40	12	N
2231	Amount from Line 30 Income	41	12	N
2236	Subtract Line 41 from Line 40	42	12	N
2240	Add Lines 17b and 23	43	12	N
2250	Amount from Line 32	44	12	N
2260	Subtract Line 44 from Line 43	45	12	N

Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
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2270	Smaller of Line 42 or Line 45	46	12	N
2280	Multiply Line 46 by 15%	47	12	N
2290	Subtract Line 46 from Line 42	48	12	N
2300	Multiply Line 48 by 20%	49	12	N
2310	Tax on Amount on Line 27	50	12	N
2320	Add Lines 33, 37, 39, 47, 49 and 50	51	12	N
2330	Tax on Taxable Income	52	12	
2340	Tax	53	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"1368" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbE"
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 - 0000015
0010	Property Kind	A-1	20	AN
0020	Property Address	A-1	37	AN
0025	Property Kind	B-1	20	AN
0030	Property Address	B-1	37	AN
0035	Property Kind	C-1	20	AN
0040	Property Address	C-1	37	AN
0045	Personal Use - Yes	A-2	1	"X" or blank
0050	Personal Use - No	A-2	1	"X" or blank
0055	Personal Use - Yes	B-2	1	"X" or blank
0060	Personal Use - No	B-2	1	"X" or blank
0065	Personal Use - Yes	C-2	1	"X" or blank
0070	Personal Use - No	C-2	1	"X" or blank
0100	Rents Received A	A-3	12	N
0110	Rents Received B	B-3	12	N
0120	Rents Received C	C-3	12	N
0125	Total Rents Received	D-3	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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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
0342	Management Fees	11a	12	N
0343	Management Fees	11b	12	N
0344	Management Fees	11c	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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@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
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

Field No.	Identification	Form Ref.	Length	Field Description
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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
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



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

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"1100" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
1160	Record ID		6	"SCHbbE"
1161	Schedule Type		6	"1040bb"
1162	Page Number		5	"PG02b"
1163	Taxpayer Identification Number		9	N (Primary SSN)
1164	Filler		1	blank
1165	Schedule Occurrence Number		7	N 0000001 - 0000015
1166	Prior Years Losses Yes Box	27	1	"X" or blank
1167	Prior Years Losses No Box	27	1	"X" or blank
*1170	Part/S-Corp Name A	28A(a)	47	AN or "STMbnn"
+1172	Part/S-Corp Ind	28A(b)	1	"P" or "S" or blank
+1174	Foreign Partner	28A(c)	1	"X" or blank
+1176	Part/S-Corp EIN	28A(d)	9	N
+1180	Any Amount is Not At Risk	28A(e)	1	"X" or blank
*+1186	Part/S-Corp Passive F8582 Loss	28A(f)	12	N or "STMbnn"
+1188	Part/S-Corp Passive Sch K-1 Income	28A(g)	12	N
+1192	Part/S-Corp Nonpassive Sch K-1 Loss	28A(h)	12	N
+1194	Part/S-Corp Nonpassive Sec 179 Deduction	28A(i)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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+1196	Part/S-Corp Nonpassive Sch K-1 Income	28A(j)	12	N
1200	Part/S-Corp Name B	28B(a)	47	AN
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
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
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

Field No.	Identification	Form Ref.	Length	Field Description
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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
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
1377	Part/S-Corp Nonpassive Sch K-1 Income	28D(j)	12	N
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Field No.	Identification	Form Ref.	Length	Field Description
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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
1847	Passive F8582 Loss	33B(c)	12	N
1853	Passive Sch K-1 Income	33B(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
1977	Total REMIC Income	39	12	N
1991	Net Farm Rental Income/Loss	40	12	N
2010	Total Supplemental Income (Loss)	41	12	N

Supplemental Income and Loss

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
-----	-----	----	-----	-----
	Byte Count		4	"0153" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHEIC"
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
0007	Qualifying Child Name Control - 1		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	Qualifying Child First Name - 1	1	10	AN (first name) or blank
0011	Qualifying Child Last Name - 1	1	15	AN (last name) or blank
0015	Qualifying SSN - 1	2	9	N
0030	Student "Yes" Box - 1	3(a)	1	"X" or blank
0035	Student "No" Box - 1	3(a)	1	"X" or blank
0040	Disabled "Yes" Box - 1	3(b)	1	"X" or blank
0045	Disabled "No" Box - 1	3(b)	1	"X" or blank



SCHEDULE EIC

Earned Income Credit

Field Identification No.	Form Ref.	Length	Field Description
0060 Relationship - 1	4	11	AN, "CHILD", "SON",   "DAUGHTER", "GRANDCHILD", "FOSTERCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW"
0070 Number of Months - 1	5	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
0100 Student "Yes" Box - 2	3(a)	1	"X" or blank --
0105 Student "No" Box - 2	3(a)	1	"X" or blank
0110 Disabled "Yes" Box - 2	3(b)	1	"X" or blank
0115 Disabled "No" Box - 2	3(b)	1	"X" or blank
0130 Relationship - 2	4	11	AN, "CHILD", "SON",   "DAUGHTER", "GRANDCHILD", "FOSTERCHILD", "SISTER", "BROTHER", "NIECE", "NEPHEW"
0140 Number of Months - 2	5	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
0050	C-1	1	"X" or blank
0060	C-2	1	"X" or blank
0070	D	9	N or blank
0100	E	1	"X" or blank
0110	E	1	"X" or blank
0140	1	12	N
0150	2	12	N

## Profit or Loss From Farming

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
0295	Car and Truck Expense	12	12	N
0300	Chemicals Expense	13	12	N

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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
-----	-----	-----	-----
		4	"0265" for Fixed; "nnnn" for variable format
		4	Value "*****"
0710		6	"SCHbbF"
0711		6	"1040bb"
0712		5	"PG02b"
0713		9	N (Primary SSN)
			Identification Number
0714		1	blank
0715		7	N 0000001 - 0000002
			Schedule Occurrence Number
0720	38	12	N
			Sales Amount of Livestock
0730	39a	12	N
			Total Cooperative Distributions
0735	39b	12	N
			Taxable Amount
0760	40a	12	N
			Agricultural Program Payments
0770	40b	12	N
			Taxable Amount
@0775		6	"STMbnn" or blank
			Commodity Credit Loans Explain
0780	41a	12	N
			Commodity Credit Loans Amount
0790	41b	12	N
			Commodity Credit Loans Forfeited
0800	41c	12	N
			Taxable Amount
0810	42	12	N
			Crop Insurance Proceeds
0820	43	12	N
			Custom Hire Income

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
-----	-----	----	-----	-----
	Byte Count		4	"0216" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbH"
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	Employer Name		35	AN. Allowable special characters are: space, less than (<), hyphen (-) and ampersand (&)
0015	Employer Name Control		4	First 4 significant characters of employer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space.
0020	Employer SSN		9	N
0030	Employer Identification Number		9	N
0040	Cash Wage Over \$1400 Paid Yearly - Yes	A	1	"X" or blank
0045	Cash Wage Over \$1400 Paid Yearly - No	A	1	"X" or blank
0050	Federal Income Tax Withheld - Yes	B	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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 No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0422" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0160	Record ID		6	"SCHbbH"
0161	Schedule Type		6	"1040bb"
0162	Page Number		5	"PG02b"
0163	Taxpayer Identification Number		9	N (Primary SSN)
0164	Filler		1	blank
0165	Schedule Occurrence Number		7	N 0000001 - 0000002
0170	Unemplymnt Cntrbtns to Only One State Yes	10	1	"X" or blank
0175	Unemplymnt Cntrbtns to Only One State No	10	1	NO ENTRY
0180	Total Unemplymnt Cntrbtns Pd By April Deadline Yes	11	1	"X" or blank
0185	Total Unemplymnt Cntrbtns Pd By April Deadline No	11	1	NO ENTRY
0190	Taxable Wages for FUTA Also Taxable for State Yes	12	1	"X" or blank
0195	Taxable Wages for FUTA Also Taxable for State No	12	1	NO ENTRY
0200	Name of State Where Unemplymnt Cntrbtns Paid	13	2	Standard Postal State Abbreviations
0210	State Reporting Num on State Unemplymnt Tax Retrtn	14	15	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Cntrbtns Paid to State Unemplymnt Fund	15	12	N or "%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
0340	State Name 2	18(a)	2	NO ENTRY
0350	State Reporting Num on State Unemplymnt Tx Ret 2	18(b)	15	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0360	Taxable Payroll For Unemploymnt 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	Unemploymnt 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
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

Household Employment Taxes

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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)
			Number
0004		1	blank
0005		7	N 0000001
0010	1	12	N
0020	2	12	N
0030	3	12	N
			from Line 1
0040	4	12	N
0050	5	12	N
			2000
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 2001
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
0130	13	12	N
			Taxable Income from 2002

SCHEDULE J

Farm Income Averaging

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	One-third Elected Farm Income	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	Tax from 2000 Tax Return	18	12	N
0190	Tax from 2001 Tax Return	19	12	N
0200	Tax from 2002 Tax Return	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)
			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
			Prior Year Statement Indicator
		1	Value "#"
			Record Terminus Character

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0247" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0130	Record ID		6	"SCHbbR"
0131	Schedule Type		6	"1040bb"
0132	Page Number		5	"PG02b"
0133	Taxpayer Identification Number		9	N (Primary SSN)
0134	Filler		1	blank
0135	Schedule Occurrence Number		7	N 0000001
0140	Write Amount	10	12	N, 5000, 7500 or 3750
0150	Taxable Disability	11	12	N
0160	Smaller of Write Amount or Taxable	12	12	N
0163	Nontaxable SSB/RRB	13a	12	N
0167	Nontaxable Other	13b	12	N
0170	Pensions & Annuities	13c	12	N
0180	Form 1040 AGI	14	12	N
0190	Exemption Amount	15	12	N, 7500, 10000 or 5000
0200	Adjusted AGI Amount	16	12	N
0210	Half Adjusted AGI	17	12	N
0220	Adjusted Credit	18	12	N
0230	Net Credit Amount	19	12	N
0250	Percentage of Net Credit	20	12	N
0260	Total Tax Before Credits & Other Taxes	21	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Foreign & Child/ Dependent Care Credits	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
			Prior Year Statement Indicator
		1	Value "#"
			Record Terminus Character

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0223" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0130	Record ID		6	"SCHbb3"
0131	Schedule Type		6	"1040Ab"
0132	Page Number		5	"PG02b"
0133	Taxpayer Identification Number		9	N (Primary SSN)
0134	Filler		1	blank
0135	Schedule Occurrence Number		7	N 0000001
0140	Write Amount	10	12	N, 5000, 7500 or 3750
0150	Taxable Disability	11	12	N
0160	Smaller of Write Amount or Taxable Disability	12	12	N
0163	Nontaxable SSB/RRB	13a	12	N
0167	Nontaxable Other	13b	12	N
0170	Pensions & Annuities	13c	12	N
0180	Form 1040A AGI	14	12	N
0190	Exemption Amount	15	12	N, 7500, 10000 or 5000
0200	Adjusted AGI Amount	16	12	N
0210	Half Adjusted AGI	17	12	N
0220	Adjusted Credit	18	12	N
0230	Net Credit Amount	19	12	N
0250	Percentage of Net Credit	20	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Tax Less Child & Dependent Care Expenses Credits	21	12	N
0290	Credit for Elderly or Disabled	22	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE SE

Self-Employment Tax

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0353" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbSE"
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 Self- Employed		35	A
0020	SSN of Self-Employed		9	N
0025	Exempt/Form 4361 Box		1	"X" or blank
0030	Net Farm Profit/Loss	1	12	N
0040	Net Non-Farm Profit/ Loss	2	12	N
0050	Exempt-Notary Literal	3	13	Value "EXEMPT-NOTARY" or blank
0060	Exempt-Notary Amt	3	12	N
0070	Total Net Earnings/ Loss	3	12	N
0075	Min. Profit for SE Tax	4a	12	N
0077	Optional Method Amount	4b	12	N
0079	Combined SE Amount	4c	12	N
0081	W-2 Wages from Churches	5a	12	N

SCHEDULE SE

Self-Employment Tax

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
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</u> <u>No.</u>	<u>Schedule SE</u> <u>Identification</u>	<u>Line Reference</u>
010	Name of Self-Employed	
020	SSN of Self-Employed	
030	Net Farm Profit/Loss	1
040	Net Non-Farm Profit/Loss	2
050	Exempt-Notary Literal	3
060	Exempt-Notary Amt	3
070	Total Net Earnings/Loss	3
075	Min. Profit for SE Tax	4
160	Self-Employment Tax	5
165	Deduction for 1/2 of Self-Employment Tax	6

SECTION 4 FORMS

Form Record Identification

Each page of a form will have a new Form Record with the Page Number incremented.

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	(see form) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "*****"
0000	Record ID	6	Value "FRMbbb"
0001	Form Number	6	Value "nnnnbb"
0002	Page Number	5	Value "Pgnnb", nn = 01 to 04
0003	Taxpayer Identification Number	9	N (Primary Social Security) Number
0004	Filler	1	Blank
0005	Form Occurrence Number	7	Number limited to the maximum number of forms allowed

(Begin data fields of the Form record layout).

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0793" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"W-2bbb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000050
0010	Corrected W-2		1	"X" or blank
0020	Control Number	a	14	AN or blank
0030	Void Ind		1	"X" or blank
0040	Employer Identification Number	b	9	N
0045	Employer Name Control	c	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0050	Employer Name	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ( )

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0055	Employer Name Line 2	c	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0060	Employer Address	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0070	Employer City	c	22	AN, Allowable special Character is space
0073	Employer State	c	2	A (Standard Postal State Abbreviations) or period (.)
0075	Employer Zip Code	c	12	N (Left-justified)
0080	Employee SSN	d	9	N (W-2 Social Security Number)
0090	Employee Name	e	35	AN Allowable special characters: hyphen (-) or blank
0100	Employee Address	f	35	AN Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,) and percent (%) or blank
0105	Employee Address Continuation	f	35	AN
0110	Employee City	f	22	AN, Allowable special character is space
0113	Employee State	f	2	A (Standard Postal State Abbreviations) or period (.)
0115	Employee Zip Code	f	12	N (Left-justified)
0120	Wages	1	12	N
0130	Withholding	2	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	Social Security Wages	3	12	N
0150	Social Security Tax	4	12	N
0160	Medicare Wages and Tips	5	12	N
0170	Medicare Tax Withheld	6	12	N
0180	Social Security Tips	7	12	N
0190	Allocated Tips	8	12	N
0200	Advance EIC Payment	9	12	N
0210	Dependent Care Benefits	10	12	N
0220	Nonqualified Plans	11	12	N
*0242	Employer's Use Code 1	12a	6	A-H, J-N, P, R-T, V,   "STMbnn" or blank
+0244	Year 1 (for Prior Year USERRA Contribution)	12a	2	N (YY) or blank
+0246	Employer's Use Amount 1	12a	12	N
0252	Employer's Use Code 2	12b	6	A-H, J-N, P, R-T, V,   or blank
0254	Year 2 (for Prior Year USERRA Contribution)	12b	2	N (YY) or blank
0256	Employer's Use Amount 2	12b	12	N
0257	Employer's Use Code 3	12c	6	A-H, J-N, P, R-T, V,   or blank
0258	Year 3 (for Prior Year USERRA Contribution)	12c	2	N (YY) or blank

## FORM W-2

## Wage and Tax Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0259	Employer's Use Amount 3	12c	12	N
0260	Employer's Use Code 4	12d	6	A-H, J-N, P, R-T, V,   or blank
0261	Year 4 (for Prior Year USERRA Contribution)	12d	2	N (YY) or blank
0262	Employer's Use Amount 4	12d	12	N
0265	Statutory Employee Ind	13	1	"X" or blank
0267	Retirement Plan Ind	13	1	"X" or blank
0269	Third-Party Sick Pay Ind	13	1	"X" or blank
*0270	Other Deducts/ Benefits Type 1	14	8	AN, "STMbnn" or blank
+0272	Other Deducts/ Benefits Amt 1	14	12	N
0280	Other Deducts/ Benefits Type 2	14	8	AN or blank
0282	Other Deducts/ Benefits Amt 2	14	12	N
0290	Other Deducts/ Benefits Type 3	14	8	AN or blank
0292	Other Deducts/ Benefits Amt 3	14	12	N
*0370	State Name 1	15	6	A (Standard Postal State   Abbreviations), "STMbnn" or blank
+0380	Employer's State ID Number 1	15	14	AN or blank
+0390	State Wages 1	16	12	N
+0400	State Income Tax 1	17	12	N

## FORM W-2

## Wage and Tax Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0405	Local Wages/Tips 1	18	12	N
+0407	Local Income Tax 1	19	12	N
+0410	Name of Locality 1	20	9	AN
0440	State Name 2	15	6	A or blank
0450	Employer's State ID Number 2	15	14	AN or blank
0460	State Wages 2	16	12	N
0470	State Income Tax 2	17	12	N
0475	Local Wages/Tips 2	18	12	N
0477	Local Income Tax 2	19	12	N
0480	Name of Locality 2	20	9	AN
0510	W-2 Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0521" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"W-2Gbb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000030
0015	Payer Name Control	4	First 4 significant characters of payer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0020	Payer Name	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ( )
0021	Payer Name Line 2	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0022	Payer's Address	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0023	Payer's City		22	AN Allowable special character is space
0024	Payer's State		2	A (Standard Postal State Abbreviations) or period
0025	Payer's Zip Code		12	N (left-justified)
0026	Payer Identification Number		9	N
0030	Payer Telephone Number		10	N
0040	Gross Winnings, etc.	1	12	N
0050	Withholding	2	12	N
0080	Type of Wager	3	13	AN
0090	Date Won	4	8	DT
0100	Transaction	5	13	AN
0105	Race	6	13	AN
0120	Winnings from Identical Wagers	7	12	N
0130	Cashier	8	13	AN
0140	Winner's Name		35	AN Allowable special character is hyphen (-)
0142	Winner's Address		35	AN Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0143	Winner's Address Continuation		35	AN
0144	Winner's City		22	AN Allowable special character is space
0146	Winner's State		2	A (Standard Postal State Abbreviations) or period (.)

## FORM W-2G

## Certain Gambling Winnings

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0148	Winner's Zip Code		12	N (left-justified)
0150	SSN	9	9	N (W-2G Social Security Number)
0160	Window	10	13	AN
0180	First I.D.	11	13	AN
0190	Second I.D.	12	13	AN
0200	State Name	13	2	A (Standard Postal State Abbreviations)
0201	Payer's State I.D. No.	13	14	AN
0210	State Income Tax Withheld	14	12	N
0220	W-2G Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2G
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0621" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"W-2GUb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N (0000001 - 0000010)
0010		1	"X" or blank
0020	a	14	AN, or blank
0030		1	"X", or blank
0040	b	9	N
0045	c	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0050	c	35	AN, Allowable special characters are: ampersand (&), hyphen(-), slash (/), comma (,), plus (+) and blank ( )

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0055	Employer Name Line 2	c	35	AN, in care of addressee, or address continuation. Allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0060	Employer Address	c	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0070	Employer City	c	22	AN, Allowable special character is space
0073	Employer State	c	2	A (Standard Postal State Abbreviation) or period (.)
0075	Employer Zip Code	c	12	N (Left-justified)
0080	Employee SSN	d	9	N (W-2GU Social Security Number)
0090	Employee Name	e	35	AN, Allowable special character is hyphen(-), or blank
0100	Employee Address	f	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), and percent (%), or blank
0105	Employee Address Continuation	f	35	AN
0110	Employee City	f	22	AN, Allowable special character is space
0113	Employee State	f	2	A (Standard Postal State Abbreviations) or period (.)
0115	Employee Zip Code	f	12	N (Left-justified)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Wages	1	12	N
0130	Guam Withholding	2	12	N
0140	Social Security Wages	3	12	N
0150	Social Security Tax	4	12	N
0160	Medicare Wages and Tips	5	12	N
0170	Medicare Tax Withheld	6	12	N
0180	Social Security Tips	7	12	N
0190	Reserved	8	3	NO ENTRY
0200	Advanced EIC Payment	9	12	N
0210	Reserved	10	3	NO ENTRY
0220	Nonqualified Plans	11	12	N
*0242	Employer's Use Code 1	12a	6	A-H, J, M, N, P, R-T, V,   "STMbnn" or blank
+0244	Year 1 (for Prior-Year USERRA Contribution)	12a	2	N, (YY) or blank
+0246	Employer's Use Amount 1	12a	12	N
0252	Employer's Use Code 2	12b	6	A-H, J, M, N, P, R-T, V   or blank
0254	Year 2 (for Prior-Year USERRA Contribution)	12b	2	N, (YY) or blank
0256	Employer's Use Amount 2	12b	12	N
0257	Employer's Use Code 3	12c	6	A-H, J, M, N, P, R-T, V   or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0258	Year 3 (for Prior-Year USERRA Contribution)	12c	2	N, (YY) or blank
0259	Employer's Use Amount 3	12c	12	N
0260	Employer's Use Code 4	12d	6	A-H, J, M, N, P, R-T, V   or blank
0261	Year 4 (for Prior-Year USERRA Contribution)	12d	2	N, (YY) or blank
0262	Employer's Use Amount 4	12d	12	N
0265	Statutory Employee Ind	13	1	"X", or blank
0267	Retirement Plan Ind	13	1	"X", or blank
0269	Third-Party Sick Pay Ind	13	1	"X", or blank
*0270	Other Deducts/ Benefits Type 1	14	8	AN, "STMbnn" or blank
+0272	Other Deducts/ Benefits Amt 1	14	12	N
0280	Other Deducts/ Benefits Type 2	14	8	AN or blank
0282	Other Deducts/ Benefits Amt 2	14	12	N
0290	Other Deducts/ Benefits Type 3	14	8	AN or blank
0292	Other Deducts/ Benefits Amt 3	14	12	N
0300	W-2GU Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2GU
	Record Terminus Character		1	Value "#"

## FEC RECORD

## Foreign Employer Compensation Record

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0545" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FECbbb"
0001	Reserved	6	blank
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Record Occurrence Number	7	N 0000001 - 0000010
0010	SSN or ITIN of Employee of Foreign Employer	9	N (Social Security Number, or Individual Taxpayer Identification Number)
0020	Employee Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, and space (see special instructions)
0030	Employee Name Line 1	35	AN, Taxpayer's name allowable special characters are: space and hyphen
0040	Employee Name Line 2	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma and percent

## FEC RECORD

## Foreign Employer Compensation Record

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0050	Street Address	35	AN, Allowable special characters are: space, ampersand, slash, and hyphen
0060	City	22	A, Allowable special character is space
0070	State Abbreviation	2	A (Standard Postal State Abbreviations)
0080	Zip Code	12	N (left-justified)
0090	Foreign State or Province	35	A, Allowable special character is space
0100	Foreign Postal Code	20	AN, Allowable special character is space)
0110	Foreign Country	35	A, Allowable special character is space
0120	Services Performed While Residing in U.S. Yes Ind	1	"X" or blank (if "X", enter "00" for Post of Duty Code)
0130	Post of Duty Code	2	N (from POD Code Table, for foreign residence, or "00", for U.S. residence)
0140	Foreign Employer's Name	45	AN, Allowable special characters are space, slash, hyphen, ampersand, and percent
0150	Foreign Employer's Street Address Continuation	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, and percent



## FEC RECORD

## Foreign Employer Compensation Record

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0160 Foreign Employer's Street Address		35	AN, Allowable special characters are: space, ampersand, slash, comma, hyphen and percent
0170 Foreign Employer's City		22	AN, Allowable special character is space
0180 Foreign Employer's State or Province		35	A, Allowable special character is space
0190 Foreign Employer's Postal Code		20	AN, Allowable special character is space
0200 Foreign Employer's Country		35	A, Allowable special character is space
0210 Foreign Employer's Identification Number		16	AN, Allowable special characters are space, slash, and hyphen (as available for the location)
0220 Foreign Employer Compensation Amount		12	N
Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0385" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"970bbb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0020	SSN		9	N
0030	First Election Box		1	"X" or blank
0040	Subsequent Election Box		1	"X" or blank
0050	Elects LIFO Method For Tax Year Ending	A	8	DT (YYYYMMDD)
*0060	LIFO Method Goods	A	25	AN or "STMbnn"
0070	Valued At Cost "Yes" Box	C	1	"X" or blank
0080	Valued At Cost "No" Box	C	1	"X" or blank
@0090	If No, explanation	C	6	"STMbnn" or blank
0100	Inventory Taken at Actual Cost "Yes" Box	D	1	"X" or blank
0110	Inventory Taken at Actual Cost "No" Box	D	1	"X" or blank
@0120	Actual Cost "No" Explanation	D	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	Nature of Business	1	50	AN
0140	Inventory Method Used Until Now	2	35	AN
0150	Adjustment Included in Income over 3 years "Y" Box	3	1	"X" or blank
0160	Adjustment Included in Income over 3 years "N" Box	3	1	"X" or blank
@0170	Adjustment "No" Explanation	3	6	"STMbnn" or blank
*0180	Goods Not Inventoried Under LIFO	4a	25	AN or "STMbnn" or blank
0190	Goods Treated as Acquired "Y" Box	5	1	"X" or blank
0200	Goods Treated as Acquired "N" Box	5	1	"X" or blank
@0210	Goods Treated as Acquired "N" Explanation	5	6	"STMbnn" or blank
0220	Credit Statements "Yes" Box	6a	1	"X" or blank
0230	Credit Statements "No" Box	6a	1	"X" or blank
*0240	Credit Statements Yes To Whom (Name)	6b	35	AN or "STMbnn" or blank
+0245	Credit Statements Yes Date	6b	8	DT (YYYYMMDD) or blank
0250	Show Inventory Method Used	6c	35	AN
0260	Most Recent Purchases Box	7a	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Earliest Acquisitions During Year Box	7a	1	"X" or blank
0280	Average Cost of Purchases During the Year Box	7a	1	"X" or blank
0290	Other Cost Method Box	7a	1	"X" or blank
@0300	Other Cost Method Explanation	7a	6	"STMbnn" or blank
0310	Taxpayer Selects Month	7b	9	A
0320	Unit Method Box	8	1	"X" or blank
0330	Dollar Value Method Box	8	1	"X" or blank
@0340	Statements Describing Contents of Pool	9	6	"STMbnn" or blank
0350	Line, Type or Class of Goods Box	9	1	"X" or blank
0360	Pooling Method Box	9	1	"X" or blank
0370	Natural Business Unit Box	9	1	"X" or blank
0380	Multiple Pools Box	9	1	"X" or blank
0390	Raw Material- content Box	9	1	"X" or blank
0400	Simplified Dollar- value Method Box	9	1	"X" or blank
0410	Other Pooling Method Box	9	1	"X" or blank
@0420	Other Pooling Method Explanation	9	6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0430	Description of LIFO Computation Method	10	6	"STMbnn" or blank
0440	Double Extension Box	10	1	"X" or blank
0450	New Vehicle Alternative LIFO	10	1	"X" or blank
0460	Index Box	10	1	"X" or blank
0470	Link-chain Box	10	1	"X" or blank
0480	Used Vehicle Alternative LIFO	10	1	"X" or blank
0490	Other Method Box	10	1	"X" or blank
@0500	Other Cost Computing Method Explanation	10	6	"STMbnn" or blank
0510	Published Price	10	1	"X" or blank
@0520	Describe Cost System Used	11	6	"STMbnn" or blank
0530	Commissioner's Permission to Change "Yes" Box	12	1	"X" or blank
0540	Commissioner's Permission to Change "No" Box	12	1	"X" or blank
0550	Copy of Grant Letter Retained by Filer	12	1	"Y" or blank
0560	Used LIFO Method Before "Yes" Box	13	1	"X" or blank
@0570	Used LIFO Before Explanation	13	6	"STMbnn" or blank
0580	Used LIFO Method Before "No" Box	13	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0256" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"982bbb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001-0000002
			Form Occurrence Number
0010		9	N
			Identifying Number
0020	1a	1	"X" or blank
			Discharge Of Indebtedness In A Title 11 Case
0030	1b	1	"X" or blank
			Discharge Of Indebtedness To The Extent Insolvent
0040	1c	1	"X" or blank
			Discharge Of Qualified Farm Indebtedness
0050	1d	1	"X" or blank
			Discharge Of Qualified Real Prop Bus Indebtedness
0060	2	12	N
			Total Amount Of Discharged Indebtedness
0070	3	1	"X" or blank
			Treat All Property As Depreciable - Yes Box
0080	3	1	"X" or blank
			Treat All Property As Depreciable - No Box

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0085	Attach Description Of Transactions	Part II	6	"STMbnn" or blank
0090	Amt Excluded From Inc:Discharge Of Qual Real Prop	4	12	N
0100	Amt Excluded From Inc:Under Section 108(b)(5)	5	12	N
0110	Amt Excluded From Inc:To Reduce Net Operating Loss	6	12	N
0120	Amt Excluded From Inc:To Reduce Gen Bus Credit	7	12	N
0130	Amt Excluded From Inc:To Reduce Min Tax Credit	8	12	N
0140	Amt Excluded From Inc:To Reduce Net Cap Loss	9	12	N
0150	Amt Excluded From Inc:To Reduce Basis	10	12	N
0160	Depreciable Property Used Or Held	11a	12	N
0170	Land Used Or Held	11b	12	N
0180	Other Property Used Or Held	11c	12	N
0190	Passive Activity Loss And Credit Carryovers	12	12	N
0200	Foreign Tax Credit Carryover	13	12	N
0210	Amount Excluded Under Section 1081(b)	Part III	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Tax Year Beginning	Part III	8	DT
0230	Tax Year Ending	Part III	8	DT
0240	State Of Incorporation	Part III	2	AN
@0250	Statement Describing Transactions Under Sec 1081	Part III	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"



Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0638" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"1099Rb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000020
0010	Corrected Box	1	"X" or blank
0015	Payer Name Control	4	First 4 significant characters of payer's name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0020	Payer Name	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ( )
0025	Payer Name Line 2	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0030	Payer Address		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and Literal "NONE"
0040	Payer City		22	AN Allowable special character is space
0042	Payer State		2	A (Standard Postal State Abbreviations) or period (.)
0044	Payer Zip Code		12	N (left-justified)
0050	Payer Identification Number		9	N
0060	SSN		9	N
0070	Recipient's Name		35	AN Allowable special character is: hyphen (-)
0080	Recipient's Address		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and Literal "NONE"
0085	Recipient's Address Continuation		35	AN
0090	Recipient's City		22	AN Allowable special character is space
0092	Recipient's State		2	A (Standard Postal State Abbreviations) or period (.)
0094	Recipient's Zip Code		12	N (left-justified)
0100	Account Number		30	AN or blank
0110	Gross Distribution	1	12	N
0120	Taxable Amount	2a	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	Tax Amount Not Determined Ind	2b	1	"X" or blank
0140	Total Distribution Ind	2b	1	"X" or blank
0150	Taxable Amount for Capital Gain	3	12	N
0160	Withholding	4	12	N
0170	Employee Insurance Contribution	5	12	N
0180	Unrealized Securities Appreciation	6	12	N
0190	Distribution Code	7	2	AN or blank
0200	IRA/SEP/SIMPLE Ind	7	1	"X" or blank
0210	Other Distribution	8	12	N
0220	Recipient's Other Distribution Percentage	8	6	R
0230	Recipient's Total Distribution Percentage	9a	6	R
0231	Recipient's Total Contributions	9b	12	N
0240	State Income Tax W/ Held - 1	10(1)	12	N
0246	State Name - 1	11(1)	2	A (Standard Postal State Abbreviations)
0250	Payer State I.D. No. - 1	11(1)	14	AN
0255	State Distribution - 1	12(1)	12	N
0260	Local Income Tax W/ Held - 1	13(1)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0270	Name of Locality - 1	14(1)	9	AN
0275	Local Distribution - 1	15(1)	12	N
0280	State Income Tax W/ Held - 2	10(2)	12	N
0286	State Name - 2	11(2)	2	A (Standard Postal State Abbreviations)
0290	Payer State I.D. No. - 2	11(2)	14	AN
0300	State Distribution - 2	12(2)	12	N
0310	Local Income Tax W/ Held - 2	13(2)	12	N
0320	Name of Locality - 2	14(2)	9	AN
0330	Local Distribution - 2	15(2)	12	N
0340	1099-R Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard 1099-R
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1030" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"1116bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000020
			Form Occurrence Number
0010		3	"AMT" or blank
			Alt. Min. Tax Literal
0020	a	1	"X" or blank
			Passive Income
0030	b	1	"X" or blank
			High Wthldg Tax Interest
0040	c	1	"X" or blank
			Financial Services Income
0050	d	1	"X" or blank
			Shipping Income
0060	e	1	"X" or blank
			DISC Dividends
0070	f	1	"X" or blank
			FSC Distributions
0080	g	1	"X" or blank
			Lump Sum Distributions
0093	h	1	"X" or blank
			Section 901(j) Income
0096	i	1	"X" or blank
			Income Re-Sourced By Treaty
0098	j	1	"X" or blank
			Limitation Income

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Country of Residence	k	16	A, Allowable special character is space.
0130	Foreign Country A	1A	16	A, Allowable special character is space.
0140	Gross Foreign Income A	1A	12	N
0150	Foreign Country B	1B	16	'See 1st Occ.'
0160	Gross Foreign Income B	1B	12	N
0170	Foreign Country C	1C	16	'See 1st Occ.'
0180	Gross Foreign Income C	1C	12	N
0185	Type of Income	1	20	AN
0190	Gross Income From Foreign Source	1	12	N
0200	Allocable Expenses A	2A	12	N
@0205	Allocable Expense Statement A		6	"STMbnn" or blank
0210	Item/Std Deduction A	3(a)A	12	N
0220	Other Deductions A	3(b)A	12	N
@0225	Other Deduction Statement A		6	"STMbnn" or blank
0230	Total Deductions A	3(c)A	12	N
0240	Category Foreign Income A	3(d)A	12	N
0250	All Gross Income A	3(e)A	12	N
0260	Foreign/All Income Ratio A	3(f)A	6	R
0270	Apportioned Ded. A	3(g)A	12	N
0280	Wrksht. Mortgage Int. A	4(a)A	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0290	Other Interest Exp. A	4 (b)A	12	N
0300	Foreign Source Loss A	5A	12	N
0310	Applicable Ded/Losses A	6A	12	N
0320	Allocable Expenses B	2B	12	N
@0325	Allocable Expense Statement B		6	"STMbnn" or blank
0330	Item/Std Deduction B	3 (a)B	12	N
0340	Other Deductions B	3 (b)B	12	N
@0345	Other Deduction Statement B		6	"STMbnn" or blank
0350	Total Deductions B	3 (c)B	12	N
0360	Category Foreign Income B	3 (d)B	12	N
0370	All Gross Income B	3 (e)B	12	N
0380	Foreign/All Income Ratio B	3 (f)B	6	R
0390	Apportioned Ded. B	3 (g)B	12	N
0400	Wrksht. Mortgage Int. B	4 (a)B	12	N
0410	Other Interest Exp. B	4 (b)B	12	N
0420	Foreign Source Loss B	5B	12	N
0430	Applicable Ded/Losses B	6B	12	N
0440	Allocable Expenses C	2C	12	N
@0445	Allocable Expense Statement C		6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
0450	Item/Std Deduction C	3(a)C	12	N
0460	Other Deductions C	3(b)C	12	N
@0465	Other Deduction Statement C		6	"STMbnn" or blank
0470	Total Deductions C	3(c)C	12	N
0480	Category Foreign Income C	3(d)C	12	N
0490	All Gross Income C	3(e)C	12	N
0500	Foreign/All Income Ratio C	3(f)C	6	R
0510	Apportioned Ded. C	3(g)C	12	N
0520	Wrksht. Mortgage Int. C	4(a)C	12	N
0530	Other Interest Exp. C	4(b)C	12	N
0540	Foreign Source Loss C	5C	12	N
0550	Applicable Ded/Losses C	6C	12	N
0560	Appl. Ded/Losses Total	6	12	N
0570	Taxable Income From Foreign Source	7	12	N
0580	Taxes Paid Indicator	m	1	"X" or blank
0590	Taxes Accrued Indicator	n	1	"X" or blank
0600	Date Paid/Accrued A	oA	8	DT
0610	Taxes Wthld on Dividends Foreign Curr. A	pA	12	N
0620	Taxes Wthld Rent/Roy. Foreign Curr. A	qA	12	N



Field Identification No.		Form Ref.	Length	Field Description
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0630	Taxes Wthld on Interest Foreign Curr. A	rA	12	N
0640	Other Taxes Paid/Accrued Foreign Curr. A	sA	12	N
0650	Taxes Wthld on Dividends U.S. Curr. A	tA	12	N
0660	Taxes Wthld on Rent/Roy. U.S. Curr. A	uA	12	N
0670	Taxes Wthld on Interest U.S. Curr. A	vA	12	N
0680	Other Taxes Paid/Accrued U.S. Curr. A	wA	12	N
0690	Total Foreign Taxes Paid/Accrued U.S. Curr. A	xA	12	N
0700	Date Paid/Accrued B	oB	8	DT
0710	Taxes Wthld on Dividends Foreign Curr. B	pB	12	N
0720	Taxes Wthld on Rent/Roy. Foreign Curr. B	qB	12	N
0730	Taxes Wthld on Interest Foreign Curr. B	rB	12	N
0740	Other Taxes Paid/Accrued Foreign Curr. B	sB	12	N
0750	Taxes Wthld on Dividends U.S. Curr. B	tB	12	N
0760	Taxes Wthld on Rent/Roy. U.S. Curr. B	uB	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0770	Taxes Wthld on Interest U.S. Curr. B	vB	12	N
0780	Other Taxes Paid/Accrued U.S. Curr. B	wB	12	N
0790	Total Foreign Taxes Paid/Accrued U.S. Curr. B	xB	12	N
0800	Date Paid/Acrued C	oC	8	DT
0810	Taxes Wthld on Dividends Foreign Curr. C	pC	12	N
0820	Taxes Wthld on Rent/Roy. Foreign Curr. C	qC	12	N
0830	Taxes Wthld on Interest Foreign Curr. C	rC	12	N
0840	Other Taxes Paid/Acrued Foreign Curr. C	sC	12	N
0850	Taxes Wthld on Dividends U.S. Curr. C	tC	12	N
0860	Taxes Wthld on Rent/Roy. U.S. Curr. C	uC	12	N
0870	Taxes Wthld on Interest U.S. Curr. C	vC	12	N
0880	Other Taxes Paid/Acrued U.S. Curr. C	wC	12	N
0890	Total Foreign Taxes Paid/Acrued U.S. Curr. C	xC	12	N
@0900	Foreign Audit Statement	8	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0910	Total Foreign Tax Paid/Accrued Category	8	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0358" for Fixed; "nnnn" for variable format
		4	Value "*****"
0920		6	"FRMbbb"
0921		6	"1116bb"
0922		5	"PG02b"
0923		9	N (Primary SSN)
			Identification Number
0924		1	blank
0925		7	N 0000001 - 0000020
			Form Occurrence Number
0930	9	12	N
			Total Foreign Tax Paid/Acrued Repeated
@0940	10	6	"STMbnn" or blank
			Carryback/Carryover Explanation
0950	10	12	N
			Carryback/Carryover Amount
0960	11	12	N
			Total Foreign Taxes Before Reduction
@0970	12	6	"STMbnn" or blank
			Foreign Tax Reduction Explanation
0980	12	12	N
			Foreign Tax Reduction Amount
0990	13	12	N
			Foreign Tax Available for Credit
1000	14	12	N
			Taxable Income/Loss From Foreign Source
@1010	15	6	"STMbnn" or blank
			Adjustments Explanation

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1020	Adjustments to Taxable Income	15	12	N
1030	Net Taxable Income From Foreign Source	16	12	N
1040	Taxable Income Before Exemptions	17	12	N
1050	Foreign/Before Exempts. Taxable Income Ratio	18	6	R
1060	Tax From Return	19	12	N
1070	Max Allowable Credit	20	12	N
1080	Lump Sum Dist. Literal	21	3	Value "LSD" or blank
1090	Gross Foreign Tax Credit	21	12	N
1100	Passive Income Credit	22	12	N
1110	High Withholding Credit	23	12	N
1120	Financial Service Credit	24	12	N
1130	Shipping Income Credit	25	12	N
1135	DISC Dividends Cr or Foreign Trade Incm or FSC Cr	26	12	N
1160	Lump Sum Dist. Credit	27	12	N
1175	Credit for Taxes on Income Re-Sourced by Treaty	28	12	N
1177	Credit for Taxes on General Limitation Income	29	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1180	Tentative Foreign Tax Credit	30	12	N
1185	Smaller of Tax From Return or Foreign Tax Credit	31	12	N
1190	International Boycott Credit Reduction	32	12	N
1200	Foreign Tax Credit	33	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0371" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"1310bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000002
0010	Tax Year Decedent Due Refund	4	YYYY
0020	Name of Decedent	35	AN, allowable special characters are space, slash, and hyphen
0030	Date of Death	8	DT (YYYYMMDD)
0040	Decedent's SSN	9	N
0050	Name Control of Person Claiming Refund	4	First 4 significant characters of the refund claimer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name of Person Claiming Refund	35	AN Refund claimer's name   allowable special characters are: space, percent (%) and hyphen (-)

Field Identification No.		Form Ref.	Length	Field Description
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0070	SSN of Person Claiming Refund		9	N
0080	Reserved		35	NO ENTRY
0090	Reserved		35	NO ENTRY
0100	Reserved		22	NO ENTRY
0110	Street Address		35	AN, Allowable special characetr are space, slash, and hyphen and Literal "None"
0120	Apt. Number		5	AN or blank
0130	City		22	A, Allowable special character is space
0140	State Abbreviation		2	A (Standard Postal State Abbreviations)
0150	Zip Code		12	N (left-justified)
0160	Address Ind		1	1= APO/FPO Address, 2= Stateside Military Address, or blank
0170	Surviving spouse requesting re-issuance of refund	A	1	NO ENTRY
0180	Court appointed or certified rep	B	1	NO ENTRY
0190	Person other than A or B claiming decedent refund	C	1	"X" or blank
0200	Valid Proof of Death is in my possession	C	1	"X" or blank
0210	Did decedent leave a will "Yes" box	1	1	"X" or blank
0220	Did decedent leave a will "No" box	1	1	"X" or blank



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0230	Court appointed personal rep "Yes" box	2a	1	NO ENTRY
0240	Court appointd personal rep "No" box	2a	1	"X" or blank
0250	Personal rep will be appointed "Yes" box	2b	1	NO ENTRY
0260	Personal rep will be appointed "No" box	2b	1	"X" or blank
0270	Refund paid out according to state laws "Yes" box	3	1	"X" or blank
0280	Refund paid out according to state laws "No" box	3	1	NO ENTRY
0290	Person claiming refund signature		35	AN, Allowable special characters are space, slash, and hyphen
0300	Signature date		8	DT (YYYYMMDD)
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0245" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2106bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0008	Occupation		25	AN
0009	SSN of Taxpayer With Employee Business Expense		9	N
0010	Vehicle Expenses	1A	12	N
0013	Parking, Tolls, Local Transportation	2A	12	N
0017	Travel Exp Away From Home Exclude Meals/Entertain	3A	12	N
0023	Other Business Expenses Excluding Meals/Entertain	4A	12	N
0025	Meals/Entertainment Expenses	5B	12	N
0027	Total Expenses Excluding Meals/ Entertainment	6A	12	N
0031	Total Meals/ Entertainment	6B	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0033	Other Reimbursements Not Reported on W-2	7A	12	N
0041	Meals/Entertainment Reimburse Not Reported on W-2	7B	12	N
0100	Unreimbursed Business Expense	8A	12	N
0105	Unreimbursed Meals Expense	8B	12	N
0115	Allowable Business Deduction	9A	12	N
0120	Allowable Meals Deduction	9B	12	N
0125	Unreimbursed Employee Business Expense	10	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0585" for Fixed; "nnnn" for variable format
		4	Value "*****"
0127		6	"FRMbbb"
0128		6	"2106bb"
0129		5	"PG02b"
0130		9	N (Primary SSN)
			Identification Number
0131		1	blank
0132		7	N 0000001 - 0000002
			Form Occurrence Number
0134	11(a)	8	DT
			Vehicle Date (1)
0135	12(a)	6	N
			Total Miles (1)
0145	13(a)	6	N
			Business Miles (1)
0155	14(a)	6	R
			Percent of Use (1)
0165	15(a)	6	N
			Average Distance (1)
0175	16(a)	6	N
			Miles Commuting (1)
0185	17(a)	6	N
			Other Personal Miles (1)
0195	11(b)	8	DT
			Vehicle Date (2)
0205	12(b)	6	N
			Total Miles (2)
0215	13(b)	6	N
			Business Miles (2)
0225	14(b)	6	R
			Percent of Use (2)
0235	15(b)	6	N
			Average Distance (2)
0245	16(b)	6	N
			Miles Commuting (2)
0256	17(b)	6	N
			Other Personal Miles(2)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Another Vehicle Yes	18	1	"X" or blank
0275	Another Vehicle No	18	1	"X" or blank
0280	Personal Use Yes	19	1	"X" or blank
0283	Personal Use No	19	1	"X" or blank
0290	Evidence Yes	20	1	"X" or blank
0295	Evidence No	20	1	"X" or blank
0300	Written Yes	21	1	"X" or blank
0305	Written No	21	1	"X" or blank
0315	Standard Mileage Deduc.	22	12	N
0325	Gas, Oil (1)	23(a)	12	N
0335	Rentals (1)	24a(a)	12	N
0345	Inclusion Amount (1)	24b(a)	12	N
0355	Rental minus Inclusion (1)	24c(a)	12	N
0358	Value (1)	25(a)	12	N
0370	Motor Vehicle Expense (1)	26(a)	12	N
0375	Percent Business Expense (1)	27(a)	12	N
0380	Depreciation/Ln 38 (1)	28(a)	12	N
0383	Total Actual Expense (1)	29(a)	12	N
0437	Gas, Oil (2)	23(b)	12	N
0439	Rentals (2)	24a(b)	12	N
0441	Inclusion Amount (2)	24b(b)	12	N
0443	Rental minus Inclusion (2)	24c(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0445	Value (2)	25 (b)	12	N
0447	Motor Vehicle Expense (2)	26 (b)	12	N
0449	Percent Business Expense (2)	27 (b)	12	N
0451	Depreciation/Ln 38 (2)	28 (b)	12	N
0453	Total Actual Expense (2)	29 (b)	12	N
0490	Vehicle 1 Basis	30 (a)	12	N
0495	Vehicle 1 Section 179 Deduction	31 (a)	12	N
0505	Vehicle 1 Depreciation Recovery	32 (a)	12	N
0515	Vehicle 1 Depreciation Method	33 (a)	13	Value = (literal in Depreciation Method Chart)
0530	Line 32 (a) multiplied by Line 33 (a) percentage	34 (a)	12	N
0540	Depreciation Subtotal (1)	35 (a)	12	N
0544	Limitation Amount (1)	36 (a)	12	N
0546	Line 36 (a) multiplied by Line 14 (a)	37 (a)	12	N
0550	Depreciation/Ln 28 (a)	38 (a)	12	N
0560	Vehicle 2 Basis	30 (b)	12	N
0600	Vehicle 2 Section 179 Deduction	31 (b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0602	Vehicle 2 Depreciation Recovery	32 (b)	12	N
0604	Vehicle 2 Depreciation Method	33 (b)	13	Value = (literal in Depreciation Method Chart)
0606	Line 32 (b) multiplied by Line 33 (b) percentage	34 (b)	12	N
0610	Depreciation Subtotal (2)	35 (b)	12	N
0612	Limitation Amount (2)	36 (b)	12	N
0614	Line 36 (b) multiplied by Line 14 (b)	37 (b)	12	N
0616	Depreciation/Line 28 (b)	38 (b)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0195" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"2106Zb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Form Occurrence Number
0008		25	AN
			Occupation
0009		9	N
			SSN of Taxpayer With Employee Business Expense
0010	1	12	N
			Vehicle Expenses
0013	2	12	N
			Parking Fees, Tolls, Transportation
0017	3	12	N
			Travel Expense
0023	4	12	N
			Business Expenses
0025	5	12	N
			Total Meals/ Entertainment Expenses
0027	5	12	N
			Meals/Entertainment Expenses Allowed
0031	6	12	N
			Total Expenses
0134	7	8	DT
			Vehicle Date
0145	8a	6	N
			Business Miles



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0175	Commuting Miles	8b	6	N
0185	Other Personal Miles	8c	6	N
0270	Another Vehicle for Personal Use - Yes	9	1	"X" or blank
0275	Another Vehicle for Personal Use - No	9	1	"X" or blank
0280	Vehicle Available - Yes	10	1	"X" or blank
0283	Vehicle Available - No	10	1	"X" or blank
0290	Evidence - Yes	11a	1	"X" or blank
0295	Evidence - No	11a	1	"X" or blank
0300	Written Evidence - Yes	11b	1	"X" or blank
0305	Written Evidence - No	11b	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0493" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"2120bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000004
0010	Calendar Year	4	YYYY
0020	Person Supported First Name	10	AN (First Name)
0030	Person Supported Last Name	15	AN (Last Name)
*0040	Eligible Person First Name 1	10	AN (First Name) or "STMbnn"
+0045	Eligible Person Last Name 1	15	AN
+0050	Eligible Person SSN 1	9	N
*+0060	Eligible Person Street Address 1	35	AN, Allowable special characters are space, slash, hyphen, literal "NONE" or "STMbnn"
+0070	Eligible Person City 1	22	A, Allowable special character is space
+0080	Eligible Person State Abbreviation 1	2	A (Standard Postal State Abbreviation)

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
+0090 Eligible Person Zip Code 1		12	N (left-justified)
0100 Eligible Person First Name 2		10	AN OR blank
0105 Eligible Person Last Name 2		15	AN or blank
0110 Eligible Person SSN 2		9	N or blank
0120 Eligible Person Street Address 2		35	AN, Allowable special characters are space, slash, hyphen, literal "NONE" or blank
0130 Eligible Person City 2		22	A, Allowable special character is space, or blank
0140 Eligible Person State Abbreviation 2		2	A, (Standard Postal State Abbreviation) or blank
0150 Eligible Person Zip Code 2		12	N (left-justified) or blank
0160 Eligible Person First Name 3		10	'See 2nd Occ.'
0165 Eligible Person Last Name 3		15	'See 2nd Occ.'
0170 Eligible Person SSN 3		9	'See 2nd Occ.'
0180 Eligible Person Street Address 3		35	'See 2nd Occ.'
0190 Eligible Person City 3		22	'See 2nd Occ.'
0200 Eligible Person State Abbreviation 3		2	'See 2nd Occ.'
0210 Eligible Person Zip Code 3		12	'See 2nd Occ.'

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0220	Eligible Person First Name 4	10	'See 2nd Occ.'
0225	Eligible Person Last Name 4	15	'See 2nd Occ.'
0230	Eligible Person SSN 4	9	'See 2nd Occ.'
0240	Eligible Person Street Address 4	35	'See 2nd Occ.'
0250	Eligible Person City 4	22	'See 2nd Occ.'
0260	Eligible Person State Abbreviation 4	2	'See 2nd Occ.'
0270	Eligible Person Zip Code 4	12	'See 2nd Occ.'
0280	Signed Statements in T/P Possession Indicator	1	"X"
	Record Terminus Character	1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0339" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"2210bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	N
0020 Waiver Box	1a	1	"X" or blank
0030 Annualized Installment Method Box	1b	1	"X" or blank
0040 Actually Withheld Box	1c	1	"X" or blank
0054 Required Installment Box	1d	1	"X" or blank
0060 Current Year Tax After Credits	2	12	N
0070 Other Taxes	3	12	N
0080 Tax Subtotal	4	12	N
0090 Earned Income Credit	5	12	N
0095 Additional Child Tax Credit	6	12	N
0100 Credit for Federal Tax of Fuels	7	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0105	Health Insurance Credit	8	12	N
0110	Credit Subtotals	9	12	N
0120	Current Year Tax	10	12	N
0130	Minimum Current Year Tax	11	12	N
0140	Current Year Withheld Tax	12	12	N
0150	Net Tax Due	13	12	N
0160	Prior Year's Tax	14	12	N
0170	Required Annual Payment	15	12	N
0180	Current Year Withheld Tax/Short Method	16	12	N
0190	Total Estimated Tax Paid	17	12	N
0200	Tax Paid Subtotal	18	12	N
0210	Total Underpayment	19	12	N
0220	Minimum Underpayment	20	12	N
0230	Due Dt Paid Multiplied Amount	21	12	N
0235	Waived Literal/Short Method	22	13	Value "AMOUNTbWAIVED" or blank
0236	Waived Amount/Short Method	22	12	N
@0237	Waiver Explanation/Short Method	22	6	"STMbnn" or blank
0240	Underpayment Penalty/Short Method	22	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0538" for Fixed; "nnnn" for variable format
		4	Value "*****"
0250		6	"FRMbbb"
0251		6	"2210bb"
0252		5	"PG02b"
0253		9	N (Primary SSN)
			Number
0254		1	blank
0255		7	N 0000001
0260	23 (a)	12	N
			Required Installment A
0270	23 (b)	12	N
			Required Installment B
0280	23 (c)	12	N
			Required Installment C
0290	23 (d)	12	N
			Required Installment D
0300	24 (a)	12	N
			Estimated Tax Paid and Withheld A
0302	24 (b)	12	N
			Estimated Tax Paid and Withheld B
0304	24 (c)	12	N
			Estimated Tax Paid and Withheld C
0306	24 (d)	12	N
			Estimated Tax Paid and Withheld D
0310	28 (a)	12	N
			Applied Overpayment A
0320	30 (a)	12	N
			Underpayment A

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0330	Overpayment A	31 (a)	12	N
0350	Previous Column Overpayment B	25 (b)	12	N
0360	Tax To Be Applied B	26 (b)	12	N
0370	Taxes Due Column B	27 (b)	12	N
0380	Applied Overpayment B	28 (b)	12	N
0390	Applied Underpayment B	29 (b)	12	N
0400	Underpayment B	30 (b)	12	N
0410	Overpayment B	31 (b)	12	N
0430	Previous Column Overpayment C	25 (c)	12	N
0440	Tax To Be Applied C	26 (c)	12	N
0450	Taxes Due Column C	27 (c)	12	N
0460	Applied Overpayment C	28 (c)	12	N
0470	Applied Underpayment C	29 (c)	12	N
0480	Underpayment C	30 (c)	12	N
0490	Overpayment C	31 (c)	12	N
0510	Previous Column Overpayment D	25 (d)	12	N
0520	Tax To Be Applied D	26 (d)	12	N
0530	Taxes Due Column D	27 (d)	12	N
0540	Applied Overpayment D	28 (d)	12	N
0560	Underpayment D	30 (d)	12	N
0581	Number of Days Computed A	32 (a)	3	N



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0585	Penalty A	33 (a)	12	N
0591	Period 2 Days Computed A	34 (a)	3	N
0592	Period 2 Penalty A	35 (a)	12	N
0601	Number of Days Computed B	32 (b)	3	N
0604	Penalty B	33 (b)	12	N
0605	Period 2 Days Computed B	34 (b)	3	N
0606	Period 2 Penalty B	35 (b)	12	N
0608	Number of Days Computed C	32 (c)	3	N
0613	Penalty C	33 (c)	12	N
0631	Period 2 Days Computed C	34 (c)	3	N
0632	Period 2 Penalty C	35 (c)	12	N
0636	Period 2 Days Computed D	34 (d)	3	N
0641	Period 2 Penalty D	35 (d)	12	N
0716	Waived Amount	36	12	N
@0717	Waiver Explanation	36	6	"STMbnn" or blank
0720	Total Underpayment Penalty	36	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"1363" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
2510	Record ID		6	"FRMbbb"
2511	Form Number		6	"2210bb"
2512	Page Number		5	"PG03b"
2513	Taxpayer Identification Number		9	N (Primary SSN)
2514	Filler		1	blank
2515	Form Occurrence Number		7	N 0000001
2520	AGI Amount Period A	1 (a)	12	N
2530	Annualized Income A	3 (a)	12	N
2540	Itemized Deductions A	4 (a)	12	N
2550	Annualized Itemized Deductions A	6 (a)	12	N
2560	Return Standard Deductions A	7 (a)	12	N
2570	Installment Deduction Amount A	8 (a)	12	N
2580	Net Income Amount A	9 (a)	12	N
2590	Exemption Claimed Amt A	10 (a)	12	N
2600	Taxable Income Amt A	11 (a)	12	N
2610	Tentative Tax Amt A	12 (a)	12	N
2620	Annualized SE Tax A	13 (a)	12	N
2630	Other Taxes A	14 (a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
2640	Tax Before Credits A	15(a)	12	N
2650	Allowed Credits A	16(a)	12	N
2660	Net Tax Due Amount A	17(a)	12	N
2670	Applicable Tax Due Amount A	19(a)	12	N
2680	Tax Due Amount A	21(a)	12	N
2690	Installment Tax Amount A	22(a)	12	N
2700	Aggregate Tax Due Amount A	24(a)	12	N
2720	Required Installment Amount A	25(a)	12	N
2730	AGI Amount Period B	1(b)	12	N
2740	Annualized Income B	3(b)	12	N
2750	Itemized Deductions B	4(b)	12	N
2760	Annualized Itemized Deductions B	6(b)	12	N
2770	Return Standard Deduction B	7(b)	12	N
2780	Installment Deduction Amount B	8(b)	12	N
2790	Net Income Amount B	9(b)	12	N
2800	Exemption Claimed Amt B	10(b)	12	N
2810	Taxable Income Amt B	11(b)	12	N
2820	Tentative Tax Amt B	12(b)	12	N
2830	Annualized SE Tax B	13(b)	12	N
2840	Other Taxes B	14(b)	12	N
2850	Tax Before Credits B	15(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
2860	Allowed Credits B	16 (b)	12	N
2870	Net Tax Due Amount B	17 (b)	12	N
2880	Applicable Tax Due Amount B	19 (b)	12	N
2890	Accumulated Installment Amt B	20 (b)	12	N
2900	Tax Due Amount B	21 (b)	12	N
2910	Installment Tax Amount B	22 (b)	12	N
2920	Accumulated Adjusted Tax Amount B	23 (b)	12	N
2930	Aggregate Tax Due Amount B	24 (b)	12	N
2950	Required Installment Amount B	25 (b)	12	N
2960	AGI Amount Period C	1 (c)	12	N
2970	Annualized Income C	3 (c)	12	N
2980	Itemized Deductions C	4 (c)	12	N
2990	Annualized Itemized Deductions C	6 (c)	12	N
3000	Return Standard Deduction C	7 (c)	12	N
3010	Installment Deduction Amount C	8 (c)	12	N
3020	Net Income Amount C	9 (c)	12	N
3030	Exemption Claimed Amt C	10 (c)	12	N
3040	Taxable Income Amt C	11 (c)	12	N
3050	Tentative Tax Amt C	12 (c)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
3060	Annualized SE Tax C	13(c)	12	N
3070	Other Taxes C	14(c)	12	N
3080	Tax Before Credits C	15(c)	12	N
3090	Allowed Credits C	16(c)	12	N
3100	Net Tax Due Amount C	17(c)	12	N
3110	Applicable Tax Due Amount C	19(c)	12	N
3120	Accumulated Installment Amt C	20(c)	12	N
3130	Tax Due Amount C	21(c)	12	N
3140	Installment Tax Amount C	22(c)	12	N
3150	Accumulated Adjusted Tax Amount C	23(c)	12	N
3160	Aggregate Tax Due Amount C	24(c)	12	N
3180	Required Installment Amount C	25(c)	12	N
3190	AGI Amount Period D	1(d)	12	N
3200	Annualized Income D	3(d)	12	N
3210	Itemized Deductions D	4(d)	12	N
3220	Annualized Itemized Deductions D	6(d)	12	N
3230	Return Standard Deduction D	7(d)	12	N
3240	Installment Deduction Amount D	8(d)	12	N
3250	Net Income Amount D	9(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
3260	Exemption Claimed Amt D	10(d)	12	N
3270	Taxable Income Amt D	11(d)	12	N
3280	Tentative Tax Amt D	12(d)	12	N
3290	Annualized SE Tax D	13(d)	12	N
3300	Other Taxes D	14(d)	12	N
3310	Tax Before Credits D	15(d)	12	N
3320	Allowed Credits D	16(d)	12	N
3330	Net Tax Due Amount D	17(d)	12	N
3340	Applicable Tax Due Amount D	19(d)	12	N
3350	Accumulated Installment Amt D	20(d)	12	N
3360	Tax Due Amount D	21(d)	12	N
3370	Installment Tax Amount D	22(d)	12	N
3380	Accumulated Adjusted Tax Amount D	23(d)	12	N
3390	Aggregate Tax Due Amount D	24(d)	12	N
3400	Required Installment Amount D	25(d)	12	N
3410	Net SE Earnings A	26(a)	12	N
3430	SST/RRT Wages A	28(a)	12	N
3435	Net Prorated Social Security Tax Limit A	29(a)	12	N
3440	Annualized SST/RRT Wages A	31(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
3445	Annualized Net Self-Employment Earnings A	33(a)	12	N
3510	Annualized SE Tax A	34(a)	12	N
3520	Net SE Earnings B	26(b)	12	N
3540	SST/RRT Wages B	28(b)	12	N
3545	Net Prorated Social Security Tax Limit B	29(b)	12	N
3550	Annualized SST/RRT Wages B	31(b)	12	N
3555	Annualized Net Self-Employment Earnings B	33(b)	12	N
3620	Annualized SE Tax B	34(b)	12	N
3630	Net SE Earnings C	26(c)	12	N
3650	SST/RRT Wages C	28(c)	12	N
3655	Net Prorated Social Security Tax Limit C	29(c)	12	N
3660	Annualized SST/RRT Wages C	31(c)	12	N
3665	Annualized Net Self-Employment Earnings C	33(c)	12	N
3730	Annualized SE Tax C	34(c)	12	N
3740	Net SE Earnings D	26(d)	12	N
3760	SST/RRT Wages D	28(d)	12	N
3765	Net Prorated Social Security Tax Limit D	29(d)	12	N
3770	Annualized SST/RRT Wages D	31(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
3775	Annualized Net Self-Employment Earnings D	33(d)	12	N
3840	Annualized SE Tax D	34(d)	12	N
	Record Terminus Character		1	Value "#"



Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0287" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"2210Fb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	N
			Identifying Number
0013	1a	1	"X" or blank
			Waiver of Penalty Box
0016	1b	1	"X" or blank
			Filing Status Changed Box
0020	2	12	N
			Current Year Tax After Credits
0030	3	12	N
			Other Taxes
0040	4	12	N
			Taxes Subtotal
0050	5	12	N
			Earned Income Credit
0055	6	12	N
			Additional Child Tax Credit
0060	7	12	N
			Credit for Federal Tax on Fuels
0065	8	12	N
			Health Insurance Credit
0070	9	12	N
			Credit Subtotal
0080	10	12	N
			Current Year Tax

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Two Thirds Credit	11	12	N
0100	Withholding Taxes	12	12	N
0110	Current Taxes Owed	13	12	N
0120	Prior Year's Tax	14	12	N
0130	Required Annual Payment	15	12	N
0140	Amounts Withheld/ Amounts Paid or Credited	16	12	N
0150	Underpayment	17	12	N
0160	Earlier of Payment or Tax Due Date	18	8	YYYYMMDD
0170	Penalty Days	19	3	N
0176	Waived Amount	20	12	N
@0177	Waiver Explanation	20	6	"STMbnn" or blank
0180	Underpayment Penalty/Farmers Fisherman	20	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0414" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"2439bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000004
0010	Void Indicator Box	1	"X" or blank
0020	Corrected Indicator Box	1	"X" or blank
0030	Fiscal Year Beginning	8	DT or blank
0040	Fiscal Year Ending	8	DT or blank
0050	Company or Trust Name Control	4	First 4 significant characters of payer's name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0060	Company or Trust Name Line 1	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and space

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0070	Company or Trust Name Line 2	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0080	Company or Trust Address	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0090	Company or Trust City	22	AN, Allowable special character is space
0100	Company or Trust State	2	A (Standard Postal State Abbreviations) or period
0110	Company or Trust Zip Code	12	N (left-justified)
0120	Company or Trust Identification Number	9	N
0130	Shareholder Identifying Number	9	N
0140	Shareholder's Name	35	AN, Allowable special characters is: hyphen (-)
0150	Shareholder's Address	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0160	Shareholder's City	22	AN, Allowable special character is space
0170	Shareholder's State	2	A (Standard Postal State Abbreviations)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0180	Shareholder's Zip Code		12	N (left-justified)
0190	Total Undistributed Long Term Capital Gains	1a	12	N
0200	Post-May 5 Gain	1b	12	N
0205	Qualified 5-Year Gain	1c	12	N
0210	Unrecaptured Sec 1250 Gain	1d	12	N
0220	Section 1202 Gain	1e	12	N
0225	Collectibles Gain 28%	1f	12	N
0230	Tax Paid By Regulated Investment Company	2	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0507" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"2441bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
*0010	1 (a)	16	AN or "STMbnn"
			Name of Care Provider 1
+0015	1 (a)	4	First Four Significant Characters of Individual's last name or of the business name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand; spaces may be present in last three positions
			Care Provider Name Control 1
+0020	1 (b)	28	AN
			Street Address 1
+0030	1 (b)	28	AN
			City/State/Zip 1
*+0040	1 (c)	9	N or "STMbnn"
			SSN/EIN 1
+0045	1 (c)	1	"S" = SSN or ITIN, "E" = EIN, or blank
			SSN/EIN Type 1
+0050	1 (d)	12	N
			Amount Paid 1
0060	1 (a)	16	AN
			Name of Care Provider 2

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0065	Care Provider Name Control 2	1(a)	4	'See 1st Occ.'
0070	Street Address 2	1(b)	28	AN
0080	City/State/Zip 2	1(b)	28	AN
0090	SSN/EIN 2	1(c)	9	N
0095	SSN/EIN Type 2	1(c)	1	'See 1st Occ.'
0100	Amount Paid 2	1(d)	12	N
*0110	Qualifying Person First Name - 1	2(a)	10	AN (first name, blank) or "STMbnn"
+0115	Qualifying Person Last Name - 1	2(a)	15	AN (last name) or blank
+0120	Qualifying Person Name Control - 1	2(a)	4	First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space
+0214	Qualifying Person SSN - 1	2(b)	9	N
+0215	Qualified Expenses - 1	2(c)	12	N
0217	Qualifying Person First Name - 2	2(a)	10	AN (first name, blank)
0218	Qualifying Person Last Name - 2	2(a)	15	'See 1st Occ.'
0221	Qualifying Person Name Control - 2	2(a)	4	'See 1st Occ.'
0223	Qualifying Person SSN - 2	2(b)	9	'See 1st Occ.'
0225	Qualified Expenses - 2	2(c)	12	'See 1st Occ.'
0230	Total Qualified Expenses or Limit	3	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Primary Earned Income	4	12	N
0270	Spouse's Earned Income	5	12	N
0290	Base Amount/Smaller of Expenses or Income	6	12	N
0295	Adjusted Gross Income	7	12	N
0300	Applicable Percentage	8	6	R
@0315	Prior Year Expense Explanation	9	6	"STMbnn" or blank
0318	Prior Year Expense Literal	9	4	"CPYE" or blank
0320	Prior Year Expense	9	12	N
0324	Prior Year Qualifying Person Name	9	35	AN
0326	Prior Year Qualifying Person SSN	9	9	N
0328	Percentage of Qualified Expenses or Income	9	12	N
0332	Tax	10	12	N
0336	Credit for Child & Dependent Care	11	12	N
	Record Terminus Character		1	Value "#"



Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0223" for Fixed; "nnnn" for variable format
		4	Value "*****"
0340		6	"FRMbbb"
0341		6	"2441bb"
0342		5	"PG02b"
0343		9	N (Primary SSN)
			Taxpayer Identification Number
0344		1	blank
0345		7	N 0000001
			Form Occurrence Number
0350	12	12	N
			Employer Paid Benefits
0353	13	12	N
			Forfeited Amount
0356	14	12	N
			Adjusted Paid Benefits
0360	15	12	N
			Qualified Expenses
0370	16	12	N
			Smaller of Adjusted or Qualified
0380	17	12	N
			Earned Income
0390	18	12	N
			Spouse Earned Income
0400	19	12	N
			Tentative Exclusion
0410	20	12	N
			Excluded Benefit
0420	21	12	N
			Taxable Benefit
0440	22	12	N
			Allowed Cared for Amt.
0450	23	12	N
			Excluded Benefit Repeated

Child and Dependent Care Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0460	Net Allowable Amount	24	12	N
0465	Total Qualified Expenses	25	12	N
0470	Smaller of Qualified Expenses	26	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0507" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbb2"
0001	Schedule Type		6	"1040Ab"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
*0010	Name of Care Provider 1	1 (a)	16	AN or "STMbnn"
+0015	Care Provider Name Control 1	1 (a)	4	First Four Significant Characters of Individual's Last Name or of The Business Name, No Leading or Embedded Spaces; Allowable Characters Are Alpha, Numeric, Hyphen, Ampersand; Spaces May Be Present in Last Three Positions
+0020	Street Address 1	1 (b)	28	AN
+0030	City/State/Zip 1	1 (b)	28	AN
*+0040	SSN/EIN 1	1 (c)	9	N or "STMbnn"
+0045	SSN/EIN Type 1	1 (c)	1	"S" = SSN or ITIN, "E" = EIN, or blank
+0050	Amount Paid 1	1 (d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0060	Name of Care Provider 2	1(a)	16	AN
0065	Care Provider Name Control 2	1(a)	4	'See 1st Occ.'
0070	Street Address 2	1(b)	28	AN
0080	City/State/Zip 2	1(b)	28	AN
0090	SSN/EIN 2	1(c)	9	N
0095	SSN/EIN Type 2	1(c)	1	'See 1st Occ.'
0100	Amount Paid 2	1(d)	12	N
*0110	Qualifying Person First Name - 1	2(a)	10	AN (first name, blank) or "STMbnn"
+0115	Qualifying Person Last Name - 1	2(a)	15	AN (last name) or blank
+0120	Qualifying Person Name Control - 1	2(a)	4	First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space
+0214	Qualifying Person SSN - 1	2(b)	9	N
+0215	Qualified Expenses - 1	2(c)	12	N
0217	Qualifying Person First Name - 2	2(a)	10	AN (first name, blank)
0218	Qualifying Person Last Name - 2	2(a)	15	'See 1st Occ.'
0221	Qualifying Person Name Control - 2	2(a)	4	'See 1st Occ.'
0223	Qualifying Person SSN - 2	2(b)	9	'See 1st Occ.'
0225	Qualified Expenses - 2	2(c)	12	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0230	Total Qualified Expenses or Limit	3	12	N
0260	Primary Earned Income	4	12	N
0270	Spouse's Earned Income	5	12	N
0290	Smaller of Expenses or Income	6	12	N
0295	Adjusted Gross Income	7	12	N
0300	Applicable Percentage	8	6	R
@0315	Prior Year Expense Explanation	9	6	"STMbnn" or blank
0318	Prior Year Expense Literal	9	4	"CPYE" or blank
0320	Prior Year Expense	9	12	N
0324	Prior Year Qualifying Person Name	9	35	AN
0326	Prior Year Qualifying Person SSN	9	9	N
0328	Percentage of Qualified Expenses or Income	9	12	N
0332	Tax	10	12	N
0336	Credit for Child & Dependent Care	11	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0223" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0340	Record ID		6	"SCHbb2"
0341	Schedule Type		6	"1040Ab"
0342	Page Number		5	"PG02b"
0343	Taxpayer Identification Number		9	N (Primary SSN)
0344	Filler		1	blank
0345	Schedule Occurrence Number		7	N 0000001
0350	Employer Paid Benefits	12	12	N
0353	Forfeited Amount	13	12	N
0356	Adjusted Paid Benefits	14	12	N
0360	Qualified Expenses	15	12	N
0370	Smaller of Adjusted or Qualified	16	12	N
0380	Earned Income	17	12	N
0390	Spouse Earned Income	18	12	N
0400	Tentative Exclusion	19	12	N
0410	Excluded Benefit	20	12	N
0420	Taxable Benefit	21	12	N
0440	Allowed Cared for Amt.	22	12	N
0450	Excluded Benefit Repeated	23	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0460	Net Allowable Amount	24	12	N
0465	Total Qualified Expenses	25	12	N
0470	Smaller of Qualified Expenses	26	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
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		4	"1100" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	Value "FRMbbb"
0001		6	"2555bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Form Occurrence Number
0006		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
			Name of Taxpayer with Foreign Earned Income
0007		9	N (Your Social Security Number)
			Taxpayer SSN
0008		6	"WAIVER" or blank
@0009		6	"STMbnn" or blank
			Waiver
0010	1	70	AN, Allowable special characters are space, slash, hyphen and literal "NONE"
			Foreign Address
0015	1	2	N
			Post of Duty
0020	2	25	AN
			Occupation
0030	3	45	AN, Allowable Special Characters are: space, slash, hyphen, ampersand, and percent
			Employer's Name

Field Identification No.		Form Ref.	Length	Field Description
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0040	Employer's US Address	4a	70	AN, Allowable Special Characters are space, slash, hyphen and literal "NONE"
0050	Employer's Foreign Address	4b	70	AN, Allowable Special Characters are space, slash, hyphen and literal "NONE"
0060	Employer is a Foreign Entity	5a	1	"X" or blank
0070	Employer is a US Company	5b	1	"X" or blank
0080	Employer is Self	5c	1	"X" or blank
0090	Employer is a Foreign Affiliate of a US Company	5d	1	"X" or blank
0100	Other Employer	5e	1	"X" or blank
0105	Other Employer (specify)	5e	35	AN
0110	Last Year Filed	6a	4	Values "1982" through   "2002" or blank
0120	No Form 2555/2555-EZ Filed	6b	1	"X" or blank
0130	Revoked Exclusions - Yes	6c	1	"X" or blank
0140	Revoked Exclusions - No	6c	1	"X" or blank
@0150	Yes - Type of Exclusion/Tax Year	6d	6	"STMbnn" or blank
0160	Country - Citizen/National	7	35	AN, Allowable Special Characters are: space, slash, hyphen
0170	Separate Foreign Residence - Yes	8a	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0180	Separate Foreign Residence - No	8a	1	"X" or blank
*0190	Yes - City & Country of Foreign Residence	8b	35	AN, "STMbnn" or blank
+0200	Number of Days at That Address	8b	3	Value Range 000-999
*0210	Tax Homes	9	35	AN, "STMbnn" or blank
+0215	Date(s) Established	9	8	YYYYMMDD or blank
0220	Date Bona Fide Residence Began	10	8	YYYYMMDD or blank
0225	Date Bona Fide Residence Ended	10	8	YYYYMMDD or blank, and literal "CONTINUE"
0230	Living Qtrs - Purchased House	11a	1	"X" or blank
0240	Living Qtrs - Rented House/Apt	11b	1	"X" or blank
0250	Living Qtrs - Rented Room	11c	1	"X" or blank
0260	Living Qtrs - Employer Furnished	11d	1	"X" or blank
0270	Family Living with you - Yes	12a	1	"X" or blank
0280	Family Living with you - No	12a	1	"X" or blank
*0290	Yes - Relationship	12b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER" or "STMbnn"

Field Identification No.		Form Ref.	Length	Field Description
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+0295	Period	12b	25	AN
0300	Statement to Authorities - Yes	13a	1	"X" or blank
0310	Statement to Authorities - No	13a	1	"X" or blank
0320	Req'd to pay income tax - Yes	13b	1	"X" or blank
0330	Req'd to pay income tax - No	13b	1	"X" or blank
*0340	Date Arrived in US - 1	14a(1)	8	YYYYMMDD or blank, "STMbn"
+0342	Date Left US - 1	14b(1)	8	YYYYMMDD or blank
+0344	Number of Days in US on Business - 1	14c(1)	3	Value Range 000-999
+0346	Income Earned in US on Business - 1	14d(1)	12	N
0348	Date Arrived in US - 2	14a(2)	8	YYYYMMDD or blank
0350	Date Left US - 2	14b(2)	8	'See 1st Occ.'
0352	Number of Days in US on Business - 2	14c(2)	3	'See 1st Occ.'
0354	Income Earned in US on Business - 2	14d(2)	12	'See 1st Occ.'
0356	Date Arrived in US - 3	14a(3)	8	'See 2nd Occ.'
0358	Date Left US - 3	14b(3)	8	'See 1st Occ.'
0360	Number of Days in US on Business - 3	14c(3)	3	'See 1st Occ.'
0370	Income Earned in US on Business - 3	14d(3)	12	'See 1st Occ.'
0372	Date Arrived in US - 4	14a(4)	8	'See 2nd Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0374	Date Left US - 4	14b(4)	8	'See 1st Occ.'
0376	Number of Days in US on Business - 4	14c(4)	3	'See 1st Occ.'
0378	Income Earned in US on Business - 4	14d(4)	12	'See 1st Occ.'
0380	Date Arrived in US - 5	14a(5)	8	'See 2nd Occ.'
0382	Date Left US - 5	14b(5)	8	'See 1st Occ.'
0384	Number of Days in US on Business - 5	14c(5)	3	'See 1st Occ.'
0386	Income Earned in US on Business - 5	14d(5)	12	'See 1st Occ.'
0388	Date Arrived in US - 6	14a(6)	8	'See 2nd Occ.'
0390	Date Left US - 6	14b(6)	8	'See 1st Occ.'
0392	Number of Days in US on Business - 6	14c(6)	3	'See 1st Occ.'
0394	Income Earned in US on Business - 6	14d(6)	12	'See 1st Occ.'
0396	Date Arrived in US - 7	14a(7)	8	'See 2nd Occ.'
0398	Date Left US - 7	14b(7)	8	'See 1st Occ.'
0400	Number of Days in US on Business - 7	14c(7)	3	'See 1st Occ.'
0402	Income Earned in US on Business - 7	14d(7)	12	'See 1st Occ.'
0404	Date Arrived in US - 8	14a(8)	8	'See 2nd Occ.'
0406	Date Left US - 8	14b(8)	8	'See 1st Occ.'
0408	Number of Days in US on Business - 8	14c(8)	3	'See 1st Occ.'
0410	Income Earned in US on Business - 8	14d(8)	12	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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@0415	Earned Income Computation	14d	6	"STMbnn" or blank
0420	Contractual terms/ other conditions	15a	80	AN
0430	Visa Type	15b	30	AN
0440	Visa Limit Stay - Yes	15c	1	"X" or blank
@0450	Visa Limit Stay - Yes, Explanation	15c	6	"STMbnn" or blank
0460	Visa Limit Stay - No	15c	1	"X" or blank
0470	Home is US - Yes	15d	1	"X" or blank
0480	Home in US - No	15d	1	"X" or blank
*0490	Yes - Home Address	15e	60	AN or "STMbnn"
+0495	Home Status	15e	6	"RENTED" or blank
*+0500	Occupant Names	15e	35	AN or "STMbnn"
+0510	Occupant Relationship	15e	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER"
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0763" for Fixed; "nnnn" for variable format
		4	Value "*****"
0520		6	"FRMbbb"
0521		6	"2555bb"
0522		5	"PG02b"
0523		9	N (Primary SSN)
			Number
0524		1	blank
0525		7	N 0000001 - 0000002
0530	16	8	YYYYMMDD
			Physical Presence Test FROM
0540	16	8	YYYYMMDD or blank, and literal "CONTINUE"
			Physical Presence Test THROUGH
0550	17	35	AN
			Principal Country of Employment
@0560	18	6	"STMbnn" or blank
			No Travel Statement
*0570	18a(1)	35	AN, Allowable Special Character is: space, "STMbnn" or blank
			Country Name - 1
+0580	18b(1)	8	YYYYMMDD
			Arrival Date - 1
+0590	18c(1)	8	YYYYMMDD
			Departure Date - 1
+0600	18d(1)	3	Value Range 000-999
			Full Days in Country - 1
+0610	18e(1)	3	Value Range 000-999
			Number of Days in US on Business - 1
+0620	18f(1)	12	N
			Income Earned in US on Business - 1

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0630	Country Name - 2	18a(2)	35	AN, Allowable Special Character is: space or blank
0640	Arrival Date - 2	18b(2)	8	'See 1st Occ.'
0650	Departure Date - 2	18c(2)	8	'See 1st Occ.'
0660	Full Days in Country - 2	18d(2)	3	'See 1st Occ.'
0670	Number of Days in US on Business	18e(2)	3	'See 1st Occ.'
0680	Income Earned in US on Business	18f(2)	12	'See 1st Occ.'
0690	Country Name - 3	18a(3)	35	'See 2nd Occ.'
0700	Arrival Date - 3	18b(3)	8	'See 1st Occ.'
0710	Departure Date - 3	18c(3)	8	'See 1st Occ.'
0720	Full Days in Country - 3	18d(3)	3	'See 1st Occ.'
0730	Number of Days in US on Business - 3	18e(3)	3	'See 1st Occ.'
0740	Income Earned in US on Business - 3	18f(3)	12	'See 1st Occ.'
0750	Country Name - 4	18a(4)	35	'See 2nd Occ.'
0760	Arrival Date - 4	18b(4)	8	'See 1st Occ.'
0770	Departure Date - 4	18c(4)	8	'See 1st Occ.'
0780	Full Days in Country - 4	18d(4)	3	'See 1st Occ.'
0790	Number of Days in US on Business - 4	18e(4)	3	'See 1st Occ.'
0800	Income Earned in US on Business - 4	18f(4)	12	'See 1st Occ.'
@0805	Earned Income Computation	18f	6	"STMbnn" or blank



Field Identification No.		Form Ref.	Length	Field Description
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0810	Total wages, salaries, etc.	19	12	N
0820	Share of Income - Business or Profession	20a	12	N
@0830	Partnership's name, address and type of income	20b	6	"STMbnn" or blank
0840	Share of Income - Partnership	20b	12	N
@0850	Market Value of Property - Home	21a	6	"STMbnn"
0860	Noncash Income - Home	21a	12	N
@0870	Market Value of Property - Meals	21b	6	"STMbnn"
0880	Noncash Income - Meals	21b	12	N
@0890	Market Value of Property - Car	21c	6	"STMbnn"
0900	Noncash Income - Car	21c	12	N
*0910	Other Property - type	21d	35	AN, "STMbnn" or blank
+0920	Other Property - Amount	21d	12	N
0925	Total Property Amount	21d	12	N
0930	Cost of Living/ Overseas Differential	22a	12	N
0940	Family	22b	12	N
0950	Education	22c	12	N
0960	Home Leave	22d	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0970	Quarters	22e	12	N
*0980	Other purposes - Type	22f	35	AN, "STMbnn"
+0990	Other purpose - Amount	22f	12	N
0995	Total Other Purpose Amount	22f	12	N
1000	Total Allowances	22g	12	N
*1010	Type of Other Foreign Earned Income	23	35	AN, "STMbnn"
+1020	Amount of Other Foreign Earned Income	23	12	N
1025	Total Amount of Other Foreign Earned Income	23	12	N
1030	Total Income	24	12	N
1040	Excludable Meals & Lodging	25	12	N
1050	Foreign Earned Income	26	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0272" for Fixed; "nnnn" for variable format
		4	Value "*****"
1060		6	"FRMbbb"
1061		6	"2555bb"
1062		5	"PG03b"
1063		9	N (Primary SSN)
			Number
1064		1	blank
1065		7	N 0000001 - 0000002
1070	27	12	N
			Income Repeated
1075		1	"Y" or "N"
			Claiming Housing Exclusion or Housing Deduction
1080	28	12	N
			Qualified Housing Expenses
1090	29	3	Value Range 000-365
			Number of Days in Qualifying Period
1100	30	12	N
			Number of Days X \$30.77 or Enter \$11,233
1110	31	12	N
			Total Qualified Housing Expenses
1120	32	12	N
			Employer-Provided Amounts
1130	33	6	R (Please see Part I, Sect 5.01.2.b)
			Employer-Provided Percentage
1140	34	12	N
			Housing Exclusion
1160	36	3	Value Range 000-365
			Number of Days in Qualifying Period

Field Identification No.		Form Ref.	Length	Field Description
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1180	Number of Days Ratio	37	6	R (Please see Part I, Sect 5.01.2.b)
1200	Tentative Foreign Earned Income Exclusion	38	12	N
1210	Foreign Earned Income Exclusion Limit	39	12	N
1220	Foreign Earned Income Exclusion	40	12	N
1230	Total Housing and Foreign Earned Income Exclusions	41	12	N
@1240	Allowable Deductions Computation	42	6	"STMbnn" or blank
1250	Allowable Deductions	42	12	N
1260	Max. of Housing and Foreign Earned Inc. Exclusions	43	12	N
1270	Max. Qualified Housing Expenses	44	12	N
1280	Max. Foreign Earned Income	45	12	N
1290	Limit of Housing Deduction	46	12	N
1300	Prior Year Housing Deduction Carryover Amount	47	12	NO ENTRY
1310	Total Housing Deduction	48	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0524" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	Value "FRMbbb"
0001 Form Number		6	"2555Zb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Your Social Security Number)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000002
0006 Name of Taxpayer with Foreign Earned Income		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0007 Taxpayer SSN		9	N (Your Social Security Number)
0010 Bona Fide Residence - Yes	1a	1	"X" or blank
0020 Bona Fide Residence - No	1a	1	"X" or blank
0030 Date Bona Fide Residence Began	1b	8	YYYYMMDD or blank
0040 Date Bona Fide Residence Ended	1b	8	YYYYMMDD or blank, and literal "CONTINUE"
0050 Physically Present - Yes	2a	1	"X" or blank
0060 Physically Present - No	2a	1	"X" or blank
0070 Physical Presence Test FROM	2b	8	YYYYMMDD

Field Identification No.		Form Ref.	Length	Field Description
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0080	Physical Presence Test THROUGH	2b	8	YYYYMMDD or blank, and literal "CONTINUE"
0090	Tax Home Test - Yes	3	1	"X" or blank
0100	Tax Home Test - No	3	1	NO ENTRY
0110	Foreign Address	4	70	AN, Allowable special characters are space, slash, hyphen and literal "NONE"
0115	Post of Duty	4	2	N
0120	Occupation	5	25	AN
0130	Employer's Name	6	35	AN, Allowable Special Characters are: space, slash, hyphen, ampersand, and percent
0140	Employer's US Address	7	70	AN, Allowable Special Characters are: space, slash, hyphen and literal "NONE"
0150	Employer's Foreign Address	8	70	AN, Allowable Special Characters are space, slash, hyphen and literal "NONE"
0160	Employer is a US Business	9a	1	"X" or blank
0170	Employer is a Foreign Business	9b	1	"X" or blank
0180	Other Employer	9c	1	"X" or blank
0190	Other Employer (specify)	9c	35	AN
0200	Last Year Filed	10a	4	Values "1982" through   "2002" or blank
0210	No Form 2555/2555-EZ Filed	10b	1	"X" or blank
0220	Revoked Exclusions - Yes	10c	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0230	Revoked Exclusions - No	10c	1	"X" or blank
0240	Yes - Effective Revocation Tax Year	10d	4	YYYY
*0250	Tax Homes	11a	35	AN, "STMbnn" or blank
+0260	Date(s) Established	11a	8	YYYYMMDD or blank
0270	Country - Citizen/ National	11b	35	AN, Allowable Special Characters are: space, slash, hyphen
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0375" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0280 Record ID		6	"FRMbbb"
0281 Form Number		6	"2555Zb"
0282 Page Number		5	"PG02b"
0283 Taxpayer Identification Number		9	N (Primary SSN)
0284 Filler		1	blank
0285 Form Occurrence Number		7	N 0000001 - 0000002
*0290 Date Arrived in US - 1	12a(1)	8	YYYYMMDD, "STMbnn" or blank
+0300 Date Left US - 1	12b(1)	8	YYYYMMDD or blank
+0310 Number of Days in US on Business - 1	12c(1)	3	Value Range 000-999
+0320 Income Earned in US on Business - 1	12d(1)	12	N
0330 Date Arrived in US - 2	12a(2)	8	YYYYMMDD or blank
0340 Date Left US - 2	12b(2)	8	'See 1st Occ.'
0350 Number of Days in US on Business - 2	12c(2)	3	'See 1st Occ.'
0360 Income Earned in US on Business - 2	12d(2)	12	'See 1st Occ.'
0370 Date Arrived in US - 3	12a(3)	8	'See 2nd Occ.'
0380 Date Left US - 3	12b(3)	8	'See 1st Occ.'
0390 Number of Days in US on Business - 3	12c(3)	3	'See 1st Occ.'



Field No.	Identification	Form Ref.	Length	Field Description
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0400	Income Earned in US on Business - 3	12d(3)	12	'See 1st Occ.'
0410	Date Arrived in US - 4	12a(4)	8	'See 2nd Occ.'
0420	Date Left US - 4	12b(4)	8	'See 1st Occ.'
0430	Number of Days in US on Business - 4	12c(4)	3	'See 1st Occ.'
0440	Income Earned in US on Business - 4	12d(4)	12	'See 1st Occ.'
0450	Date Arrived in US - 5	12a(5)	8	'See 2nd Occ.'
0460	Date Left US - 5	12b(5)	8	'See 1st Occ.'
0470	Number of Days in US on Business - 5	12c(5)	3	'See 1st Occ.'
0480	Income Earned in US on Business - 5	12d(5)	12	'See 1st Occ.'
0490	Date Arrived in US - 6	12a(6)	8	'See 2nd Occ.'
0500	Date Left US - 6	12b(6)	8	'See 1st Occ.'
0510	Number of Days in US on Business - 6	12c(6)	3	'See 1st Occ.'
0520	Income Earned in US on Business - 6	12d(6)	12	'See 1st Occ.'
0530	Date Arrived in US - 7	12a(7)	8	'See 2nd Occ.'
0540	Date Left US - 7	12b(7)	8	'See 1st Occ.'
0550	Number of Days in US on Business - 7	12c(7)	3	'See 1st Occ.'
0560	Income Earned in US on Business - 7	12d(7)	12	'See 1st Occ.'
0570	Date Arrived in US - 8	12a(8)	8	'See 2nd Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0580	Date Left US - 8	12b(8)	8	'See 1st Occ.'
0590	Number of Days in US on Business - 8	12c(8)	3	'See 1st Occ.'
0600	Income Earned in US on Business - 8	12d(8)	12	'See 1st Occ.'
0610	Date Arrived in US - 9	12a(9)	8	'See 2nd Occ.'
0620	Date Left US - 9	12b(9)	8	'See 1st Occ.'
0630	Number of Days in US on Business - 9	12c(9)	3	'See 1st Occ.'
0640	Income Earned in US on Business - 9	12d(9)	12	'See 1st Occ.'
@0645	Earned Income Computation	12d	6	"STMbnn" or blank
1160	Number of Days in Qualifying Period	14	3	Value Range 000-365
1165	365-Day Yes	15	1	"X" or blank
1175	365-Day No	15	1	"X" or blank
1180	Number of Days Ratio	15	6	R (Please see Part I, Sect 05, Para 02(b))
1200	Foreign Earned Income Exclusion Limit	16	12	N
1210	Total Foreign Earned Income	17	12	N
1260	Max. of Foreign Earned Inc. Exclusion	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0556" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	Value "3468bb"
0002 Page Number		5	Value "PG01b"
0003 Taxpayer Identification Number		9	Primary SSN
0004 Filler		1	Blank
0005 Form Occurrence Number		7	N 0000001
0010 Identifying Number		9	NO ENTRY
0020 Section 47(d) (5) Election Box	1a	1	"X" or blank
@0025 Rehabilitation Credit Attachment	1a	6	"STMbnn" or blank
0030 Qualified Rehabilitation Pre- 1936 Buildings	1b	12	N
0040 Calculated Expenditures Pre- 1936 Buildings	1b	12	N
0045 Historic Structure Certification on File	1c	1	"Y" or blank
0050 Certified Historic Structures	1c	12	N
0060 Calculated Expenditures Certified Historic Struct.	1c	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Qualified Rehabilitation NPS Number	1c(1)	18	AN or blank - allowable special character: hyphen (-)
0071	Date of NPS Approval	1c(2)	8	DT
0074	Rehabilitation Test Period Beginning Date	1d(1)	8	DT
0075	Rehabilitation Test Period End Date	1d(1)	8	DT
0076	Adjusted Basis of Building Amount	1d(2)	12	N
0077	Qualified Rehabilitation Expenditures Amount	1d(3)	12	N
0080	Rehabilitation Credit (Schedule K-1, Form 1065-B)	1e	12	NO ENTRY
0090	Energy Credit	2	12	N
0100	Calculated Expenditures Energy Credit	2	12	N
0110	Reforestation Credit	3	12	N
0120	Calculated Expenditures Reforestation Credit	3	12	N
0130	Credit from Cooperatives	4	12	N
0140	Tax Reform Act Literal	5	7	"TRAbSEC" or blank
0150	Tax Reform Act Section	5	9	AN or Blank
0160	Current Year Credit (add lines 1b-4)	5	12	N
@0165	Allowable Credit Attachment	5	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0170	Regular Tax Before Credits	6	12	N
0180	Alternative Minimum Tax	7	12	N
0190	Regular Tax Plus Alternative Minimum Tax	8	12	N
0200	Foreign Tax Credit	9a	12	N
0210	Child and Dependent Care Expenses Credit (F2441)	9b	12	N
0220	Elderly or Disabled Credit (Sch R)	9c	12	N
0230	Education Credits (Form 8863)	9d	12	N
0235	Credit for Qualified Retirement Savings	9e	12	N
0240	Child Tax Credit	9f	12	N
0250	Mortgage Interest Credit (Form 8396)	9g	12	N
0260	Adoption Credit (Form 8839)	9h	12	N
0270	First Time DC Home Buyer Credit (Form 8859)	9i	12	N
0280	Possessions Tax Credit (Form 5735)	9j	12	NO ENTRY
0290	Fuel Credit Nonconventional	9k	12	N
0300	Electric Vehicle Credit (Form 8834)	9l	12	N
0310	Total Credits (Add Lines 9a - 9l)	9m	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0320	Net Income Tax	10	12	N
0340	Net Regular Tax	11	12	N
0350	Enter 25% of Excess	12	12	N
0355	Tentative Minimum Tax	13	12	N
0360	Greater of Line 12 or Line 13	14	12	N
0370	Subtract Line 14 from Line 10	15	12	N
0380	Credit Allowed for Current Year	16	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0667" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"3800bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0020 Current Year Investment Credit	1a	12	N
0030 Current Year Work Opportunity Credit	1b	12	N
0040 Current Year Welfare To Work Credit	1c	12	N
0050 Current Year Credit for Alcohol Used As Fuel	1d	12	N
0060 Current Year Credit for Increasing Research	1e	12	N
0070 Current Year Low- Income Housing Credit	1f	12	N
0080 Current Year Enhanced Oil Recovery Credit	1g	12	N
0090 Current Year Disabled Access Credit	1h	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Current Year Renewable Electricity Production	1i	12	N
0110	Current Year Indian Employment Credit	1j	12	N
0120	Current Year Credit for Employer Social Security	1k	12	N
0130	Current Year Orphan Drug Credit	1l	12	N
0135	Current Year New Markets Credit	1m	12	N
0137	Credit for Small Employer Pension Plan Startup Cost	1n	12	N
0139	Credit for Employer-Provided Child Care Facilities	1o	12	N
0140	Current Year Credit for Contributions	1p	12	N
@0145	Current Yr Trans-Alaska Pipeline Attach Statement	1q	6	"STMbnn" or blank
0150	Current Year Trans-Alaska Pipeline Credit	1q	12	N
0160	CY General Credits Electing Large Partnership	1r	12	N
0162	F8874 Literal	2	3	"NMC" or blank
0166	Prior Year New Market Credit Amount	2	12	N
0170	Current Year General Business Credit	2	12	N



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0175	New Market Credit Info.	2	6	"STMbnn" or blank
0180	Passive Activity Credits	3	12	N
0190	Subtract Line 3 from Line 2	4	12	N
0200	Passive Activity Credits Allowed	5	12	N
0210	Carryforward of General Business Credit	6	12	N
@0215	Credit Computation Attachment	6	6	"STMbnn" or blank
0220	Carryback of General Business Credit	7	12	NO ENTRY
0230	Tentative General Business Credit	8	12	N
0240	Regular Tax Before Credits	9	12	N
0250	Alternative Minimum Tax	10	12	N
0260	Regular Tax Plus Alternative Minimum Tax	11	12	N
0270	Foreign Tax Credit	12a	12	N
0280	Child & Dependent Care Credit (Form 2441)	12b	12	N
0290	Elderly or Disabled Credit (Sch R)	12c	12	N
0300	Education Credits	12d	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0305	Credit for Qualified Retirement Savings	12e	12	N
0310	Child Tax Credit	12f	12	N
0320	Mortgage Interest Credit (Form 8396)	12g	12	N
0330	Adoption Credit (Form 8839)	12h	12	N
0340	DC First-Time Homebuyer Credit (Form 8859)	12i	12	N
0350	Possession Tax Credit (Form 5735)	12j	12	NO ENTRY
0360	Nonconventional Fuel Source Credit	12k	12	N
0370	Electric Vehicle Credit (Form 8834)	12l	12	N
0380	Total Credits (Add Lines 12a - 12l)	12m	12	N
0390	Net Income Tax	13	12	N
0410	Net Regular Tax	14	12	N
0420	Enter 25% of Excess	15	12	N
0425	Tentative Minimum Tax	16	12	N
0430	Greater of Line 15 or Line 16	17	12	N
0440	Subtract Line 17 from Line 13	18	12	N
0450	Section Literal	19	9	"SECb41(G)" or blank
0460	Attach Corporation Computation	19	6	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0490	General Business Credit Allowed for Current Year	19	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0118" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"3903bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000002
0010	Armed Forces Permanent Change of Station Literal	13	"MILITARYbMOVE" or blank
0040	Transport Goods Exp	1	12 N
0042	Moving Expenses Amt	2	12 N
0044	Total Moving Expenses	3	12 N
0052	Excludable Moving Expense Reimbursements	4	12 N
0060	Tot Moving Expenses>Moving Reimbursement-No Box	5	1 "X" or blank
0070	Tot Moving Expenses>Moving Reimbursements-Yes Box	5	1 "X" or blank
0180	Moving Exp Deduction	5	12 N
	Record Terminus Character	1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0295" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"4136bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010	1a(c)	6	N
			Off-Highway Business Use Gallons
0020	1b(c)	6	N
			Use On Farm For Farming Purpose Gallons
0030	1c(a)	2	Values "03, 04, 05, 07" or blank
			Nontaxable Use of Gasoline Type - 1
0040	1c(c)	6	N
			Nontaxable Use of Gasoline Gallons - 1
0050	1c(a)	2	Values "03, 04, 05, 07" or blank
			Nontaxable Use of Gasoline Type - 2
0060	1c(c)	6	N
			Nontaxable Use of Gasoline Gallons - 2
0070	1c(d)	12	N
			Nontaxable Use of Gasoline Credit Amount
0080	1d(a)	2	Values "01, 02, 03, 04, 05, 07" or blank
			Gasohol 10% Alcohol Type
0090	1d(c)	6	N
			Gasohol 10% Alcohol Gallons

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Nontaxable Use of Gasohol 10% Credit Amount	1d(d)	12	N
0110	Gasohol 7.7% Alcohol Type	1e(a)	2	Values "01, 02, 03, 04, 05, 07" or blank
0120	Gasohol 7.7% Alcohol Gallons	1e(c)	6	N
0130	Nontaxable Use of Gasohol 7.7% Credit Amount	1e(d)	12	N
0140	Gasohol 5.7% Alcohol Type	1f(a)	2	Values "01, 02, 03, 04, 05, 07" or blank
0150	Gasohol 5.7% Alcohol Gallons	1f(c)	6	N
0160	Nontaxable Use of Gasohol 5.7% Credit Amount	1f(d)	12	N
0170	Commercial Aviation Gasoline Gallons	2a(c)	6	N
0180	Nontaxable Use of Commercial Aviation Gas Cr Amt	2a(d)	12	N
0190	Nontaxable Use of Aviation Gasoline Type - 1	2b(a)	2	Values "01, 03, 09, 10" or blank
0200	Nontaxable Use of Aviation Gasoline Gallons - 1	2b(c)	6	N
0210	Nontaxable Use of Aviation Gasoline Type - 2	2b(a)	2	Values "01, 03, 09, 10" or blank
0220	Nontaxable Use of Aviation Gasoline Gallons - 2	2b(c)	6	N
0230	Nontaxable Use of Aviation Gas Tax Credit Amt	2b(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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@0240	Evidence of Dyed Diesel Fuel Explanation	3	6	"STMbnn" or blank
0250	Evidence of Dyed Diesel Fuel Exception Box	3	1	"X" or blank
0260	Nontaxable Use of Diesel Fuel Type - 1	3a(a)	2	Values "02, 03, 06, 07, 08" or blank
0270	Nontaxable Use of Diesel Fuel Gallons - 1	3a(c)	6	N
0280	Nontaxable Use of Diesel Fuel Type - 2	3a(a)	2	Values "02, 03, 06, 07, 08" or blank
0290	Nontaxable Use of Diesel Fuel Gallons - 2	3a(c)	6	N
0300	Nontaxable Use of Diesel Fuel Credit Amt	3a(d)	12	N
0310	Diesel Fuel Train Use Gallons	3b(c)	6	N
0320	NonTaxable Diesel Fuel Train Use Credit Amt	3b(d)	12	N
0330	Diesel Fuel Certain Intercity Local Bus Use Gallon	3c(c)	6	N
0340	Diesel Fuel Certain Intercity & Bus Use Credit Amt	3c(d)	12	N
@0350	Evidence of Dyed Kerosene Explanation	4	6	"STMbnn" or blank
0360	Evidence of Dyed Kerosene Box	4	1	"X" or blank
0370	Nontaxable Use of Kerosene Type - 1	4a(a)	2	Values "02, 03, 07, 08"   or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0380	Nontaxable Use of Kerosene Gallons - 1	4a(c)	6	N
0390	Nontaxable Use of Kerosene Type - 2	4a(a)	2	Values "02, 03, 07, 08"   or blank
0400	Nontaxable Use of Kerosene Gallons - 2	4a(c)	6	N
0410	Nontaxable Use of Kerosene Credit Amount	4a(d)	12	N
	Record Terminus Character		1	Value "#"



Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0334" for Fixed; "nnnn" for variable format
		4	Value "*****"
0450		6	"FRMbbb"
0451		6	"4136bb"
0452		5	"PG02b"
0453		9	N (Primary SSN)
			Number
0454		1	blank
0455		7	N 0000001
0460	5a(c)	6	N
			Commercial Aviation Fuel Gasoline Gallons
0470	5a(d)	12	N
			Nontaxable Use of Commercial Aviation Fuel Cr Amt
0480	5b(a)	2	Values "01, 03, 09, 10, 11" or blank
			1
0490	5b(c)	6	N
			Nontaxable Use of Aviation Fuel Gallons - 1
0500	5b(d)	12	N
			Nontaxable Use of Aviation Fuel Other \$.219 Cr Amt
0510	5c(a)	2	Values "01, 03, 09, 10, 11" or blank
			2
0520	5c(c)	6	N
			Nontaxable Use of Aviation Fuel Gallons - 2

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0530	Nontaxable Use of Aviation Fuel Tax Credit Amt	5c(d)	12	N
0550	Undyed Diesel Fuel UV Registration No	6	11	AN (UVNNNNNNNNNN)
@0560	Evidence of Dyed Diesel Fuel Explanation	6	6	"STMbnn" or blank
0570	Evidence of Dyed Diesel Fuel Exception Box	6	1	"X" or blank
0580	Use of Undyed Diesel For Farming Purpose Gallons	6a(c)	6	N
0590	Use of Undyed Diesel By State or Local Gov Gallons	6b(c)	6	N
0600	Sales by Vendors of Undyed Diesel Credit Amount	6b(d)	12	N
@0605	Customer Information Attachment	6b	6	"STMbnn" or blank
0610	Undyed Kerosene UV Registration No	7	11	AN (UVNNNNNNNNNN)
0620	Undyed Kerosene UP Registration No	7	11	AN (UPNNNNNNNNNN)
@0630	Evidence of Dyed Kerosene Explanation	7	6	"STMbnn" or blank
0640	Evidence of Dyed Kerosene Exception Box	7	1	"X" or blank
0650	Use of Undyed Kerosene for Farming Purpose Gallons	7a(c)	6	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0660	Use of Undyed Kero by State or Local Gov Gallons	7b(c)	6	N
@0665	Customer Information Attachment	7b	6	"STMBnn" or blank
0670	Other Sales of Undyed Kerosene Gallons	7c(c)	6	N
0680	Sales by Vendors of Undyed Kerosene Credit Amount	7c(d)	12	N
0690	Certain Intercity and Local Buses Gallons	8a(c)	6	N
0700	Use of LPG in Certain Intercity and Buses Cr Amt	8a(d)	12	N
0710	Qualified Local and School Buses Gallons	8b(c)	6	N
0720	Use of LPG in Qualified Local & School Buses Cr Am	8b(d)	12	N
0730	Gasohol Blenders 10% Alcohol Gasoline Gallons	9a(b)	6	N
0740	Gasohol Blenders 10% Alcohol Gallons	9a(c)	6	N
0750	Gasohol Blenders 10% Credit Amount	9a(d)	12	N
0760	Gasohol Blenders 7.7% Alcohol Gasoline Gallons	9b(b)	6	N
0770	Gasohol Blenders 7.7% Alcohol Gallons	9b(c)	6	N
0780	Gasohol Blenders 7.7% Credit Amount	9b(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0790	Gasohol Blenders 5.7% Alcohol Gasoline Gallons	9c(b)	6	N
0800	Gasohol Blenders 5.7% Alcohol Gallons	9c(c)	6	N
0810	Gasohol Blenders 5.7% Credit Amount	9c(d)	12	N
0820	Total Income Tax Credit Amount	10	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0391" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"4137bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Form Occurrence Number
0010		35	AN
			Tip Income Name
0020		9	N
			Tip Income SSN
*0030		50	AN or "STMbnn"
			Employer's Name 1
0040		50	AN
			Employer's Name 2
0050		50	AN
			Employer's Name 3
0060	1	12	N
			Total Tips Received
0070	2	12	N
			Total Tips Reported
0080	3	12	N
			Taxable Tips
0090	4	12	N
			Unreported Tips
0100	5	12	N
			Line 3 minus Line 4
0110	7	12	N
			Total Social Security Wages and Tips
0120	8	12	N
			Line 6 minus Line 7
0124	9	10	"1.45%bTIPS"
			Tips Subject To Medicare Only Literal

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0127	Tips Subject to Medicare Only Amount	9	12	N
0130	Unreported Tips Subject to SST	9	12	N
0140	Social Security Tax on Tips	10	12	N
0190	Medicare Tax on Tips	11	12	N
0200	F1040 Social Security Medicare Tax on Tips	12	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0635" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"4255bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
			Number
0009		9	NO ENTRY
*0010	A	56	AN or "STMbnn"
+0020	1A	6	R
*+0023	2A	12	N or "STMbnn"
			(1)
+0080	3A	12	N
+0084	4A	8	YYYYMMDD
			Placed in Serv. (1)
+0090	5A	8	YYYYMMDD
			Qualification (1)
+0100	6A	2	N, "00", or blank
			Number of Full yrs between dates (1)
+0110	7A	6	R
			Recapture Percentage (1)
+0120	8A	12	N
			Tentative Recap. Tax (1)
0130	B	56	AN
			Property Desc. (2)
0140	1B	6	R
			Original Rate (2)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0143	Cost or Other Basis (2)	2B	12	N
0200	Original Credit (2)	3B	12	N
0204	Date Property Placed in Serv. (2)	4B	8	YYYYMMDD
0210	Date Property Qualification (2)	5B	8	YYYYMMDD
0220	Number of Full yrs between dates (2)	6B	2	'See 1st Occ.'
0230	Recapture Percentage (2)	7B	6	R
0240	Tentative Recap. Tax (2)	8B	12	N
0250	Property Desc. (3)	C	56	AN
0260	Original Rate (3)	1C	6	R
0263	Cost or Other Basis (3)	2C	12	N
0320	Original Credit (3)	3C	12	N
0324	Date Property Placed in Serv. (3)	4C	8	YYYYMMDD
0330	Date Property Qualification (3)	5C	8	YYYYMMDD
0340	Number of Full yrs between dates (3)	6C	2	'See 1st Occ.'
0350	Recapture Percentage (3)	7C	6	R
0360	Tentative Recap. Tax (3)	8C	12	N
0370	Property Desc. (4)	D	56	AN
0380	Original Rate (4)	1D	6	R
0383	Cost or Other Basis (4)	2D	12	N



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0440	Original Credit (4)	3D	12	N
0444	Date Property Placed in Serv. (4)	4D	8	YYYYMMDD
0450	Date Property Qualification (4)	5D	8	YYYYMMDD
0460	Number of Full yrs between dates (4)	6D	2	'See 1st Occ.'
0470	Recapture Percentage (4)	7D	6	R
0480	Tentative Recap. Tax (4)	8D	12	N
0483	"Tax From Attached" Literal	9	17	"TAX FROM ATTACHED" or Blank
0486	Tax Amount	9	12	N
0490	Line 8 col A-D	9	12	N
0495	Statement Reference - BMF Use Only	10	6	Blank
0500	Tax from Property Ceasing to be At Risk	10	12	NO ENTRY
0510	Lines 9 and 10 Total	11	12	N
0520	Portion of Orig. Credit	12	12	N
0530	Total Increase Tax	13	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0822" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"4562bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000030
			Form Occurrence Number
0010		30	AN
0012	2	12	N
			Section 179 Property Cost for Current Year
0014	4	12	N
			Section 179 Property Adjusted
0018	5	12	N
			Overall Dollar Limitation Adjusted
*0020	6(a)1	20	AN or "STMbnn"
+0030	6(b)1	12	N
+0040	6(c)1	12	N
			Class of Property 1
0050	6(a)2	20	AN
			Class of Property 2
0060	6(b)2	12	N
			Cost 2
0070	6(c)2	12	N
			Elected Cost 2
0080	7(c)	12	N
			Listed Property
0081	8	12	N
			Section 179 Property Total Elect Cost

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0083	Tentative Deduction	9	12	N
0088	Prior Year Carryover of Disallowed Deduction	10	12	N
0090	Business Income Limitation	11	12	N
0092	Section 179 Expense Deduction	12	12	N
0094	Next Year Carryover Amount	13	12	N
0096	Special depreciation allowance	14	12	N
@0098	Section 168(f)(1) Property Explanation	15	6	"STMbnn" or blank
0101	Prop Subject to Sect 168(f)(1) Election	15	12	N
@0103	ACRS Explanation	16	6	"STMbnn" or blank
0105	ACRS/Other Depreciation	16	12	N
0107	MACRS Deductions	17	12	N
0109	General Asset Account Election	18	1	"X" or blank
*0111	3-Year Cost	19a(c)	12	N or "STMbnn"
+0113	3-Year Recovery	19a(d)	2	N
+0115	3-Yr Convention	19a(e)	2	Values "HY", "MM" or "MQ"
+0120	3-Year Method Figuring	19a(f)	7	AN
+0130	3-Year Deduction	19a(g)	12	N
*0140	5-Year Cost	19b(c)	12	N or "STMbnn"

Field Identification No.		Form Ref.	Length	Field Description
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+0150	5-Year Recovery	19b(d)	2	N
+0155	5-Yr Convention	19b(e)	2	Values "HY", "MM" or "MQ"
+0160	5-Yr Method Figuring	19b(f)	7	AN
+0170	5-Year Deduction	19b(g)	12	N
*0172	7-Year Cost	19c(c)	12	N or "STMbnn"
+0174	7-Year Recovery	19c(d)	2	N
+0175	7-Yr Convention	19c(e)	2	Values "HY", "MM" or "MQ"
+0176	7-Yr Method Figuring	19c(f)	7	AN
+0178	7-Year Deduction	19c(g)	12	N
*0180	10-Year Cost	19d(c)	12	N or "STMbnn"
+0190	10-Year Recovery	19d(d)	2	N
+0195	10-Yr Convention	19d(e)	2	Values "HY", "MM" or "MQ"
+0200	10-Yr Method Figuring	19d(f)	7	AN
+0210	10-Year Deduction	19d(g)	12	N
*0220	15-Yr Cost	19e(c)	12	N or "STMbnn"
+0230	15-yr Recovery	19e(d)	2	N
+0235	15-Yr Convention	19e(e)	2	Values "HY", "MM" or "MQ"
+0240	15-Yr Method	19e(f)	7	AN
+0250	15-Year Deduction	19e(g)	12	N
*0275	20-Yr Cost	19f(c)	12	N or "STMbnn"
+0285	20-Yr Recovery	19f(d)	2	N
+0287	20-Yr Convention	19f(e)	2	Values "HY", "MM" or "MQ"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0295	20-Yr Method	19f(f)	7	AN
+0305	20-Year Deduction	19f(g)	12	N
*0307	25-Yr Cost	19g(c)	12	N or "STMbnn"
+0309	25-Yr Convention	19g(e)	2	Values "HY", "MM" or "MQ"
+0311	25-Year Deduction	19g(g)	12	N
*0313	Residential Rental Prop Date in Service 1	19h(b)1	6	Value "YYYYMM" or "STMbnn"
+0317	Residential Rental Prop Cost 1	19h(c)1	12	N
+0333	Residential Rental Prop Deprec Ded 1	19h(g)1	12	N
0337	Residential Rental Prop Date in Service 2	19h(b)2	6	Value "YYYYMM"
0343	Residential Rental Prop Cost 2	19h(c)2	12	N
0357	Residential Rental Prop Deprec Ded 2	19h(g)2	12	N
*0363	Nonresidential Real Prop Date in Service 1	19i(b)1	6	Value "YYYYMM" or "STMbnn"
+0367	Nonresidential Real Prop Cost 1	19i(c)1	12	N
+0383	Nonresidential Real Prop Deprec Ded 1	19i(g)1	12	N
*0387	Nonresidential Real Prop Date in Service 2	19i(b)2	6	Value "YYYYMM" or "STMbnn"
+0393	Nonresidential Real Prop Cost 2	19i(c)2	12	N
+0400	Nonresidential Recovery 2	19i(d)2	3	N

Field Identification No.		Form Ref.	Length	Field Description
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+0407	Nonresidential Real Prop Deprec Ded 2	19i(g)2	12	N
0410	Class-Life Cost	20a(c)	12	N
0415	Class-Life Recovery	20a(d)	3	N
0420	Class-Life Convention	20a(e)	2	Values "HY", "MM" or "MQ"
0425	Class-Life Deduction	20a(g)	12	N
0430	12-Yr Cost	20b(c)	12	N
0435	12-Yr Convention	20b(e)	2	Values "HY", "MM" or "MQ"
0440	12-Yr Deduction	20b(g)	12	N
0445	40-Yr Prop Date in Service	20c(b)	6	YYYYMM or blank
0450	40-Yr Cost	20c(c)	12	N
0455	40-Yr Deduction	20c(g)	12	N
0497	Listed Property	21	12	N
0500	Total Depreciation	22	12	N
0505	Sec 263A Current Year Cost	23	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0871" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0510 Record ID		6	"FRMbbb"
0511 Form Number		6	"4562bb"
0512 Page Number		5	"PG02b"
0513 Taxpayer Identification Number		9	N (Primary SSN)
0514 Filler		1	blank
0515 Form Occurrence Number		7	N 0000001 - 0000030
0762 Evidence - Yes	24a	1	"X" or blank
0764 Evidence - No	24a	1	"X" or blank
0766 Written - Yes	24b	1	"X" or blank
0768 Written - No	24b	1	"X" or blank
0773 Special Depreciation Allowance	25h	12	N
*0775 Description 1/ Over 50%	26(a)1	9	AN or "STMbnn"
+0780 Date Service 1/ Over 50%	26(b)1	8	YYYYMMDD
+0790 Percent Use 1/ Over 50%	26(c)1	6	R
+0800 Cost or Basis 1/ Over 50%	26(d)1	12	N
+0810 Deprec Basis 1/ Over 50%	26(e)1	12	N
+0815 Recovery Period 1/ Over 50%	26(f)1	2	N

Field Identification No.		Form Ref.	Length	Field Description
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+0822	Method 1/Over 50%	26(g)1	7	AN
+0830	Deprec Deduction 1/ Over 50%	26(h)1	12	N
+0840	179 Expense 1/ Over 50%	26(i)1	12	N
0850	Description 2/ Over 50%	26(a)2	9	AN
0860	Date Service 2/ Over 50%	26(b)2	8	YYYYMMDD
0870	Percent Use 2/ Over 50%	26(c)2	6	R
0880	Cost or Basis 2/ Over 50%	26(d)2	12	N
0890	Deprec Basis 2/ Over 50%	26(e)2	12	N
0895	Recovery Period 2/ Over 50%	26(f)2	2	N
0902	Method 2/Over 50%	26(g)2	7	AN
0910	Deprec Deduction 2/ Over 50%	26(h)2	12	N
0920	179 Expense 2/ Over 50%	26(i)2	12	N
0930	Description 3/ Over 50%	26(a)3	9	AN
0940	Dt Service 3/ Over 50%	26(b)3	8	YYYYMMDD
0950	Percent Use 3/ Over 50%	26(c)3	6	R
0960	Cost or Basis 3/ Over 50%	26(d)3	12	N
0970	Deprec Basis 3/ Over 50%	26(e)3	12	N



Field Identification No.		Form Ref.	Length	Field Description
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0975	Recovery Period 3/ Over 50%	26(f)3	2	N
0985	Method 3/Over 50%	26(g)3	7	AN
0990	Deprec Deduction 3/ Over 50%	26(h)3	12	N
1000	179 Expense 3/ Over 50%	26(i)3	12	N
*1010	Description 1/ < or = 50%	27(a)1	10	AN or "STMbnn"
+1020	Dt Service 1/ < or = 50%	27(b)1	8	YYYYMMDD
+1030	Percent Use 1/ < or = 50%	27(c)1	6	R
+1040	Cost or Basis 1/ < or = 50%	27(d)1	12	N
+1050	Deprec Basis 1/ < or = 50%	27(e)1	12	N
+1055	Recovery Period 1/ < or = 50%	27(f)1	2	N
+1060	Convention 1/ < or = 50%	27(g)1	3	Values: "HY", "MM", "MQ", "PRE" or blank
+1070	Deprec Deduction 1/ < or = 50%	27(h)1	12	N
1090	Description 2/ < or = 50%	27(a)2	10	AN
1100	Dt Service 2/ < or = 50%	27(b)2	8	YYYYMMDD
1110	Percent Use 2/ < or = 50%	27(c)2	6	R
1120	Cost or Basis 2/ < or = 50%	27(d)2	12	N
1130	Deprec Basis 2/ < or = 50%	27(e)2	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1135	Recovery Period 2/ < or = 50%	27(f)2	2	N
1140	Convention 2/ < or = 50%	27(g)2	3	Values: "HY", "MM", "MQ", "PRE" or blank
1150	Deprec Deduction 2/ < or = 50%	27(h)2	12	N
1170	Description 3/ < or = 50%	27(a)3	10	AN
1180	Dt Service 3/ < or = 50%	27(b)3	8	YYYYMMDD
1190	Percent Use 3/ < or = 50%	27(c)3	6	R
1200	Cost or Basis 3/ < or = 50%	27(d)3	12	N
1210	Deprec Basis 3/ < or = 50%	27(e)3	12	N
1215	Recovery Period 3/ < or = 50%	27(f)3	2	N
1220	Convention 3/ < or = 50%	27(g)3	3	Values: "HY", "MM", "MQ", "PRE" or blank
1230	Deprec Deduction 3/ < or = 50%	27(h)3	12	N
1500	Total Depreciation	28(h)	12	N
1600	Total Sect 179 Expense	29(i)	12	N
*1620	Business Miles 1	30(a)	6	N or "STMbnn"
+1630	Commuting Miles 1	31(a)	6	N
+1640	Other Personal Miles 1	32(a)	6	N
+1645	Total Miles 1	33(a)	6	N
1660	Business Miles 2	30(b)	6	N

Field Identification No.		Form Ref.	Length	Field Description
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1670	Commuting Miles 2	31 (b)	6	N
1680	Other Personal Miles 2	32 (b)	6	N
1685	Total Miles 2	33 (b)	6	N
1700	Business Miles 3	30 (c)	6	N
1710	Commuting Miles 3	31 (c)	6	N
1720	Other Personal Miles 3	32 (c)	6	N
1725	Total Miles 3	33 (c)	6	N
1740	Business Miles 4	30 (d)	6	N
1750	Commuting Miles 4	31 (d)	6	N
1760	Other Personal Miles 4	32 (d)	6	N
1765	Total Miles 4	33 (d)	6	N
1780	Business Miles 5	30 (e)	6	N
1790	Commuting Miles 5	31 (e)	6	N
1800	Other Personal Miles 5	32 (e)	6	N
1805	Total Miles 5	33 (e)	6	N
1820	Business Miles 6	30 (f)	6	N
1830	Commuting Miles 6	31 (f)	6	N
1840	Other Personal Miles 6	32 (f)	6	N
1845	Total Miles 6	33 (f)	6	N
*1850	Vehicle Available Yes 1	34 (a)	6	"X", "STMbnn" or blank
+1860	Vehicle Available No 1	34 (a)	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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+1863	Primary Use by Over 5% Owner/Relative Yes 1	35 (a)	1	"X" or blank
+1867	Primary Use by Over 5% Owner/Relative No 1	35 (a)	1	"X" or blank
+1870	Another Vehicle Yes 1	36 (a)	1	"X" or blank
+1880	Another Vehicle No 1	36 (a)	1	"X" or blank
1910	Vehicle Available Yes 2	34 (b)	1	"X" or blank
1920	Vehicle Available No 2	34 (b)	1	"X" or blank
1923	Primary Use by Over 5% Owner/Relative Yes 2	35 (b)	1	"X" or blank
1927	Primary Use by Over 5% Owner/Relative No 2	35 (b)	1	"X" or blank
1930	Another Vehicle Yes 2	36 (b)	1	"X" or blank
1940	Another Vehicle No 2	36 (b)	1	"X" or blank
1970	Vehicle Available Yes 3	34 (c)	1	"X" or blank
1980	Vehicle Available No 3	34 (c)	1	"X" or blank
1983	Primary Use by Over 5% Owner/Relative Yes 3	35 (c)	1	"X" or blank
1987	Primary Use by Over 5% Owner/Relative No 3	35 (c)	1	"X" or blank
1990	Another Vehicle Yes 3	36 (c)	1	"X" or blank
2000	Another Vehicle No 3	36 (c)	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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2030	Vehicle Available Yes 4	34 (d)	1	"X" or blank
2040	Vehicle Available No 4	34 (d)	1	"X" or blank
2043	Primary Use by Over 5% Owner/Relative Yes 4	35 (d)	1	"X" or blank
2047	Primary Use by Over 5% Owner/Relative No 4	35 (d)	1	"X" or blank
2050	Another Vehicle Yes 4	36 (d)	1	"X" or blank
2060	Another Vehicle No 4	36 (d)	1	"X" or blank
2090	Vehicle Available Yes 5	34 (e)	1	"X" or blank
2100	Vehicle Available No 5	34 (e)	1	"X" or blank
2103	Primary Use by Over 5% Owner/Relative Yes 5	35 (e)	1	"X" or blank
2107	Primary Use by Over 5% Owner/Relative No 5	35 (e)	1	"X" or blank
2110	Another Vehicle Yes 5	36 (e)	1	"X" or blank
2120	Another Vehicle No 5	36 (e)	1	"X" or blank
2150	Vehicle Available Yes 6	34 (f)	1	"X" or blank
2160	Vehicle Available No 6	34 (f)	1	"X" or blank
2163	Primary Use by Over 5% Owner/Relative Yes 6	35 (f)	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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2167	Primary Use by Over 5% Owner/Relative No 6	35(f)	1	"X" or blank
2170	Another Vehicle Yes 6	36(f)	1	"X" or blank
2180	Another Vehicle No 6	36(f)	1	"X" or blank
2190	Commuting Statement Yes	37	1	"X" or blank
2200	Commuting Statement No	37	1	"X" or blank
2210	Non-Commuting Statement Yes	38	1	"X" or blank
2220	Non-Commuting Statement No	38	1	"X" or blank
2230	All Personal Use Yes	39	1	"X" or blank
2240	All Personal Use No	39	1	"X" or blank
2250	More Than 5 Yes	40	1	"X" or blank
2260	More Than 5 No	40	1	"X" or blank
2270	Meet Requirements Yes	41	1	"X" or blank
2280	Meet Requirements No	41	1	"X" or blank
*2290	Descrip of Costs 1	42(a)1	20	AN or "STMbnn"
+2300	Date Amortiz. 1	42(b)1	8	YYYYMMDD
+2310	Amortizable Amt 1	42(c)1	12	N
+2320	Code Section 1	42(d)1	9	AN
+2330	Amortization Period or Percentage 1	42(e)1	6	AN
+2340	Amortization 1	42(f)1	12	N
2350	Descrip of Costs 2	42(a)2	20	AN
2360	Date Amortiz. 2	42(b)2	8	YYYYMMDD

Field Identification No.		Form Ref.	Length	Field Description
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2370	Amortizable Amt 2	42(c)2	12	N
2380	Code Section 2	42(d)2	9	AN
2390	Amortization Period or Percentage 2	42(e)2	6	AN
2400	Amortization 2	42(f)2	12	N
2410	Amortization Pre- Current Year Property	43	12	N
2420	Total Amortization	44	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0716" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	Value "FRMbbb"
0001		6	"4563bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Form Occurrence Number
0010		35	AN
			Name of Taxpayer with Exclusion
0020		9	N
			Taxpayer SSN
0030	1	8	DT
			Date Bona Fide Residence Began
0040		8	YYYYMMDD or Blank, and literal "CONTINUE"
			Date Bona Fide Residence Ended
0050	2	1	"X" or blank
			Rented Room
0060	2	1	"X" or blank
			Rented House or Apartment
0070	2	1	"X" or blank
			Quarters Furnished by Employer
0080	2	1	"X" or blank
			Purchased Home
0090	3a	1	"X" or blank
			Family Living with You - Yes
0100	3a	1	"X" or blank
			Family Living with You - No



Field Identification No.		Form Ref.	Length	Field Description
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*0110	Yes - Relationship	3b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER" or "STMbnn"
+0120	Period	3b	25	AN
0130	Maintain Home Outside American Samoa - Yes	4a	1	"X" or blank
0140	Maintain Home Outside American Samoa - No	4a	1	"X" or blank
*0150	Home Address	4b	60	AN or "STMbnn"
+0160	Home Status	4b	6	"RENTED" or blank
*+0170	Occupant Name	4b	35	AN or "STMbnn"
+0180	Occupant Relationship	4b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER"
0190	Employer's Name	5	45	AN, Allowable Special Characters are: Space ( ), less-than (<), hyphen (-), and ampersand (&)

Field Identification No.	Form Ref.	Length	Field Description	
0200	Employer's Address	5	70	AN, Allowable Special Characters are: space (), slash (/), hyphen (-), and literal "NONE"
*0210	Date Left American Samoa - 1	6a-1	8	DT or blank, "STMbnn"
+0220	Date Returned To American Samoa - 1	6b-1	8	DT or blank
+0230	Number of Days Absent - 1	6c-1	3	"nnn" or blank
+0240	Reason for Absence - 1	6d-1	35	AN or blank
0250	Date Left American Samoa - 2	6a-2	8	DT or blank
0260	Date Returned To American Samoa - 2	6b-2	8	DT or blank
0270	Number of Days Absent - 2	6c-2	3	"nnn" or blank
0280	Reason for Absence - 2	6d-2	35	AN or blank
0290	Date Left American Samoa - 3	6a-3	8	DT or blank
0300	Date Returned To American Samoa - 3	6b-3	8	DT or blank
0310	Number of Days Absent - 3	6c-3	3	"nnn" or blank
0320	Reason for Absence - 3	6d-3	35	AN or blank
0330	Date Left American Samoa - 4	6a-4	8	DT or blank
0340	Date Returned to American Samoa - 4	6b-4	8	DT or blank

Field Identification No.		Form Ref.	Length	Field Description
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0350	Number of Days Absent - 4	6c-4	3	"nnn" or blank
0360	Reason for Absence - 4	6d-4	35	AN or blank
0370	Wages, Salaries, Tips, etc.	7	12	N
0380	Taxable Interest	8	12	N
0390	Ordinary Dividends	9	12	N
0400	Business Income	10	12	N
0410	Capital Gain	11	12	N
0420	Rental Real Estate, Royalties, etc	12	12	N
0430	Farm Income	13	12	N
*0440	Type of Other Income	14	6	"AN", "MSA", "LTC", or "STMbnn" or blank
+0445	Amount of Other Income	14	12	N
0450	Total Other Income	14	12	N
0460	Amount Excluded From Gross Income	15	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0759" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"4684bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
*0010	1A	56	AN or "STMbnn"
+0020	2A	12	N
			(1)
+0030	3A	12	N
			Insurance (1)
*+0040	4A	12	N or "STMbnn"
			Gain from Casualty or Theft (1)
+0050	5A	12	N
			Fair Market Value Before Theft (1)
+0060	6A	12	N
			Fair Market Value After Theft (1)
+0070	7A	12	N
			Line 5 minus Line 6 (1)
+0080	8A	12	N
			Smaller of Line 2 or Line 7 (1)
+0090	9A	12	N
			Line 8 minus line 3 (1)
0100	1B	56	AN
			Property Desc B (2)
0110	2B	12	N
			Cost or Other Basis (2)

Field Identification No.		Form Ref.	Length	Field Description
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0120	Insurance (2)	3B	12	N
0130	Gain from Casualty or Theft (2)	4B	12	N
0140	Fair Market Value Before Theft (2)	5B	12	N
0150	Fair Market Value After Theft (2)	6B	12	N
0160	Line 5 minus Line 6 (2)	7B	12	N
0170	Smaller of Line 2 or Line 7 (2)	8B	12	N
0180	Line 8 minus Line 3 (2)	9B	12	N
0190	Property Desc C (3)	1C	56	AN
0200	Cost or Other Basis (3)	2C	12	N
0210	Insurance (3)	3C	12	N
0220	Gain from Casualty or Theft (3)	4C	12	N
0230	Fair Market Value Before Theft (3)	5C	12	N
0240	Fair Market Value After Theft (3)	6C	12	N
0250	Line 5 minus Line 6 (3)	7C	12	N
0260	Smaller of Line 2 or Line 7 (3)	8C	12	N
0270	Line 8 minus Line 3 (3)	9C	12	N
0280	Property Desc D (4)	1D	56	AN
0290	Cost or Other Basis (4)	2D	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0300	Insurance (4)	3D	12	N
0310	Gain from Casualty or Theft (4)	4D	12	N
0320	Fair Market Value Before Theft (4)	5D	12	N
0330	Fair Market Value After Theft (4)	6D	12	N
0340	Line 5 minus Line 6 (4)	7D	12	N
0350	Smaller of Line 2 or Line 7 (4)	8D	12	N
0360	Line 8 minus Line 3 (4)	9D	12	N
0370	Total Casualty or Theft Loss	10D	12	N
0380	Casualty or Theft Loss Limit	11D	12	N
0390	Net Casualty or Theft Loss	12D	12	N
0400	Total Line 12 Amount	13D	12	N
0410	Total Casualty or Theft Gain	14D	12	N
0420	Line 14 more than Line 13	15D	12	N
0430	Line 13 more than Line 14	16D	12	N
0440	10% of Adjusted Gross Income	17D	12	N
0450	Line 16 minus Line 17	18D	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1075" for Fixed; "nnnn" for variable format
		4	Value "*****"
0460		6	"FRMbbb"
0461		6	"4684bb"
0462		5	"PG02b"
0463		9	N (Primary SSN)
			Identification Number
0464		1	blank
0465		7	N 0000001
*0470	19A	56	AN or "STMbnn"
+0480	20A	12	N
			Cost or Adj Basis (1)
+0490	21A	12	N
			Insurance (1)
*+0500	22A	12	N or "STMbnn"
			Gain from Casualty or Theft (1)
+0510	23A	12	N
			Fair Market Value Before Theft (1)
+0520	24A	12	N
			Fair Market Value After Theft (1)
+0530	25A	12	N
			Net Fair Market (1)
+0540	26A	12	N
			Property Basis or Net Fair Market (1)
+0550	27A	12	N
			Net Property Loss (1)
0560	19B	56	AN
			Property Desc B (2)
0570	20B	12	N
			Cost or Adj Basis (2)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0580	Insurance (2)	21B	12	N
0590	Gain from Casualty or Theft (2)	22B	12	N
0600	Fair Market Value Before Theft (2)	23B	12	N
0610	Fair Market Value After Theft (2)	24B	12	N
0620	Net Fair Market (2)	25B	12	N
0630	Property Basis or Net Fair Market (2)	26B	12	N
0640	Net Property Loss (2)	27B	12	N
0650	Property Desc C (3)	19C	56	AN
0660	Cost or Adj Basis (3)	20C	12	N
0670	Insurance (3)	21C	12	N
0680	Gain from Casualty or Theft (3)	22C	12	N
0690	Fair Market Value Before Theft (3)	23C	12	N
0700	Fair Market Value After Theft (3)	24C	12	N
0710	Net Fair Market (3)	25C	12	N
0720	Property Basis or Net Fair Market (3)	26C	12	N
0730	Net Property Loss (3)	27C	12	N
0740	Property Desc D (4)	19D	56	AN
0750	Cost or Adj Basis (4)	20D	12	N
0760	Insurance (4)	21D	12	N



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0770	Gain from Casualty or Theft (4)	22D	12	N
0780	Fair Market Value Before Theft (4)	23D	12	N
0790	Fair Market Value After Theft (4)	24D	12	N
0800	Net Fair Market (4)	25D	12	N
0810	Property Basis or Net Fair Market (4)	26D	12	N
0820	Net Property Loss (4)	27D	12	N
0830	Total Casualty or Theft Loss	28D	12	N
*0840	Short - Casualty or Theft Desc (1)	29(a)	25	AN or "STMbnn"
+0850	Short - Trade or Rental Property (1)	29(b) (i)	12	N
+0860	Short - Income Producing Property (1)	29(b) (ii)	12	N
+0870	Short - Gains from Casualties or Thefts (1)	29(b) (c)	12	N
0880	Short - Casualty or Theft Desc (2)	29(a)	25	AN
0890	Short - Trade or Rental Property (2)	29(b) (i)	12	N
0900	Short - Income Producing Property (2)	29(b) (ii)	12	N
0910	Short - Gains from Casualties or Thefts (2)	29(c)	12	N
0920	Short - Totals Trade, Business	30(b) (i)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0930	Short - Totals Income Producing Property	30 (b) (ii)	12	N
0940	Short - Totals Gains from Casulties or Thefts	30 (c)	12	N
0948	PAL Indicator	31 (c)	3	"PAL" or blank
0950	Net Gain or (Loss)	31 (c)	12	N
0958	PAL Indicator	32 (c)	3	"PAL" or blank
0960	Amount on Line 30 (b) (ii)	32 (c)	12	N
0970	Casualty or Theft Gains from F4797	33 (c)	12	N
*0980	Long - Casualty or Theft Desc (1)	34 (a)	25	AN or "STMbnn"
+0990	Long - Trade Rental Property (1)	34 (b) (i)	12	N
+1000	Long - Income Producing Property (1)	34 (b) (ii)	12	N
+1010	Long - Gains from Casualties or Thefts (1)	34 (c)	12	N
1020	Long - Casualty or Theft Desc (2)	34 (a)	25	AN
1030	Long - Trade Rental Property (2)	34 (b) (i)	12	N
1040	Long - Income Producing Property (2)	34 (b) (ii)	12	N
1050	Long - Gains from Casualties or Thefts (2)	34 (c)	12	N
1060	Long - Total Losses Trade, Business	35 (b) (i)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1070	Long - Total Losses Income Producing Property	35 (b) (ii)	12	N
1080	Long - Total Gains	36 (c)	12	N
1090	Long - Line 35 Amounts cols (b) (i) and (b) (ii)	37 (c)	12	N
1098	PAL Indicator	38 (a)	3	"PAL" or blank
1100	Net Gain or (Loss)	38 (a)	12	N
1108	PAL Indicator	38 (b)	3	"PAL" or blank
1110	Line 35 Amount Col (b) (ii)	38 (b)	12	N
1120	Loss equal to or smaller than Gain	39	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1026" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"4797bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
0030	1	12	N
			Current Year Gross Proceeds
*0040	2a(1)	15	AN or "STMbnn"
+0050	2b(1)	8	YYYYMMDD or "INHERIT" or blank
+0060	2c(1)	8	YYYYMMDD
+0070	2d(1)	12	N or "LIKE-KIND"
+0080	2e(1)	12	N
+0090	2f(1)	12	N
+0095	2g(1)	12	N
*+0100	2h(1)	12	N or "STMbnn"
			Post-May 5 Gain/ Loss 1
0120	2a(2)	15	AN
0130	2b(2)	8	YYYYMMDD or "INHERIT" or blank
0140	2c(2)	8	YYYYMMDD
0150	2d(2)	12	N or "LIKE-KIND"
			Gross Sales Price 2

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0160	Depreciation Allwd 2	2e(2)	12	N
0170	Cost/Other Basis 2	2f(2)	12	N
0175	Property Gain/Loss 2	2g(2)	12	N
0180	Post-May 5 Gain/ Loss 2	2h(2)	12	N
0200	Property Desc 3	2a(3)	15	AN
0210	Date Acquired 3	2b(3)	8	YYYYMMDD or "INHERIT" or blank
0220	Date Sold 3	2c(3)	8	YYYYMMDD
0230	Gross Sales Price 3	2d(3)	12	N or "LIKE-KIND"
0240	Depreciation Allwd 3	2e(3)	12	N
0250	Cost/Other Basis 3	2f(3)	12	N
0255	Property Gain/Loss 3	2g(3)	12	N
0256	Post-May 5 Gain/ Loss 3	2h(3)	12	N
0280	Property Desc 4	2a(4)	15	AN
0290	Date Acquired 4	2b(4)	8	YYYYMMDD or "INHERIT" or blank
0300	Date Sold 4	2c(4)	8	YYYYMMDD
0310	Gross Sales Price 4	2d(4)	12	N or "LIKE-KIND"
0320	Depreciation Allwd 4	2e(4)	12	N
0330	Cost/Other Basis 4	2f(4)	12	N
0335	Property Gain/Loss 4	2g(4)	12	N
0340	Post-May 5 Gain/ Loss 4	2h(4)	12	N
0440	Gain/Loss (Form 4684 Sec B Gain)	3(g)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0445	Post-May 5 Gain/ Loss (Form 4684 Sec B Gain)	3 (h)	12	N
0450	Gain/Loss (Form 6252 Sec 1231)	4 (g)	12	N
0455	Post-May 5 Gain/ Loss (Form 6252 Sec 1231)	4 (h)	12	N
0456	Gain/Loss (Form 8824 Sec 1231)	5 (g)	12	N or blank
0460	Post-May 5 Gain/ Loss (Form 8824 Sec 1231)	5 (h)	12	N
0461	Gain from Part III	6 (g)	12	N
0465	Post-May 5 Gain/ Loss from Part III	6 (h)	12	N
0482	Tot Property Gain/ Loss	7 (g)	12	N
0490	Tot Post-May 5 Gain/ Loss	7 (h)	12	N
0500	Nonrecaptured Net Sec 1231 Prior Year Losses	8 (g)	12	N
0510	Post-May 5 Net Sec 1231 Prior Yr Loss	8 (h)	12	N
0511	Tot Gain/Loss (Sec 1231 Recapture)	9 (g)	12	N
0515	Tot Post-May 5 gain/ Loss (Sec 1231 Recap)	9 (h)	12	N
*0520	Property Held Desc 1	10a(1)	15	AN or "STMbnn"
+0530	Date Acquired 1	10b(1)	8	YYYYMMDD or "INHERIT" or blank
+0540	Date Sold 1	10c(1)	8	YYYYMMDD

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0550	Gross Sales Price 1	10d(1)	12	N
+0560	Depreciation Allwd 1	10e(1)	12	N
+0570	Cost/Other Basis 1	10f(1)	12	
+0575	Property Held Gain/ Loss 1	10g(1)	12	N
0600	Property Held Desc 2	10a(2)	15	AN
0610	Date Acquired 2	10b(2)	8	YYYYMMDD or "INHERIT" or blank
0620	Date Sold 2	10c(2)	8	YYYYMMDD
0630	Gross Sales Price 2	10d(2)	12	N
0640	Depreciation Allwd 2	10e(2)	12	N
0650	Cost/Other Basis 2	10f(2)	12	N
0655	Property Held Gain/ Loss 2	10g(2)	12	N
0680	Property Held Desc 3	10a(3)	15	AN
0690	Date Acquired 3	10b(3)	8	YYYYMMDD or "INHERIT" or blank
0700	Date Sold 3	10c(3)	8	YYYYMMDD
0710	Gross Sales Price 3	10d(3)	12	N
0720	Depreciation Allwd 3	10e(3)	12	N
0730	Cost/Other Basis 3	10f(3)	12	
0735	Property Held Gain/ Loss 3	10g(3)	12	N
0760	Property Held Desc 4	10a(4)	15	AN
0770	Date Acquired 4	10b(4)	8	YYYYMMDD or "INHERIT" or blank
0780	Date Sold 4	10c(4)	8	YYYYMMDD
0790	Gross Sales Price 4	10d(4)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0800	Depreciation Allwd 4	10e(4)	12	N
0810	Cost/Other Basis 4	10f(4)	12	N
0815	Property Held Gain/ Loss 4	10g(4)	12	N
0925	Total Ordinary Loss	11(g)	12	N
0930	Total Property Gain or Nonrecap Loss Part I	12(g)	12	N
0940	Gain from Part III Summary	13(g)	12	N
0948	PAL Indicator	14	3	"PAL" or blank
0955	Net Gain/Loss from Form 4684	14(g)	12	N
0970	Ordinary Gain from Form 6252	15(g)	12	N
0974	Form 8824 Ordinary Gain/Loss for Entire Yr	16(g)	12	N or blank
0980	Recapture Sec 179	17(g)	12	N
1010	Net Ordinary Gain/ Loss	18(g)	12	N
1020	Form 4684 Loss	18b(1)	12	N
1030	Redetermined Gain/ Loss	18b(2)	12	N
	Record Terminus Character		1	Value "#"



Field Identification No.	Form Ref.	Length	Field Description
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		4	"1383" for Fixed; "nnnn" for variable format
		4	Value "*****"
1040		6	"FRMbbb"
1041		6	"4797bb"
1042		5	"PG02b"
1043		9	N (Primary SSN)
			Number
1044		1	blank
1045		7	N 0000001
*1050	19 (A)	40	AN or "STMbnn"
			Description (1)
+1060	19 (A)	8	YYYYMMDD
+1070	19 (A)	8	YYYYMMDD
+1080	20 (A)	12	N
			(1)
+1090	21 (A)	12	N
			Cost Or Other Basis Plus Exp of Sale (1)
*+1100	22 (A)	12	N or "STMbnn"
			Depreciation Allowed (1)
+1110	23 (A)	12	N
+1120	24 (A)	12	N
			Total Gain (1)
1130	19 (B)	40	AN
			Property Description (2)
1140	19 (B)	8	YYYYMMDD
			Date Acquired (2)
1150	19 (B)	8	YYYYMMDD
			Date Sold (2)
1160	20 (B)	12	N
			Gross Sales Price (2)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1170	Cost Or Other Basis Plus Exp of Sale (2)	21(B)	12	N
1180	Depreciation Allowed (2)	22(B)	12	N
1190	Adjusted Basis (2)	23(B)	12	N
1200	Total Gain (2)	24(B)	12	N
1210	Property Description (3)	19(C)	40	AN
1220	Date Acquired (3)	19(C)	8	YYYYMMDD
1230	Date Sold (3)	19(C)	8	YYYYMMDD
1240	Gross Sales Price (3)	20(C)	12	N
1250	Cost Or Other Basis Plus Exp of Sale (3)	21(C)	12	N
1260	Depreciation Allowed (3)	22(C)	12	N
1270	Adjusted Basis (3)	23(C)	12	N
1280	Total Gain (3)	24(C)	12	N
1290	Property Description (4)	19(D)	40	AN
1300	Date Acquired (4)	19(D)	8	YYYYMMDD
1310	Date Sold (4)	19(D)	8	YYYYMMDD
1320	Gross Sales Price (4)	20(D)	12	N
1330	Cost Or Other Basis Plus Exp of Sale (4)	21(D)	12	N
1340	Depreciation Allowed (4)	22(D)	12	N
1350	Adjusted Basis (4)	23(D)	12	N
1360	Total Gain (4)	24(D)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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*1370	Depreciation For Property (1)	25a (A)	12	N or "STMbnn"
+1380	Section 1245 Property Accepted Amount (1)	25b (A)	12	N
1390	Depreciation For Property (2)	25a (B)	12	N
1400	Section 1245 Property Accepted Amount (2)	25b (B)	12	N
1410	Depreciation For Property (3)	25a (C)	12	N
1420	Section 1245 Property Accepted Amount (3)	25b (C)	12	N
1430	Depreciation For Property (4)	25a (D)	12	N
1440	Section 1245 Property Accepted Amount (4)	25b (D)	12	N
*1450	Additional Depreciation After 12/31/75 (1)	26a (A)	12	N or "STMbnn"
+1460	Applicable Pcntg Amt (1)	26b (A)	12	N
+1470	Gain Less Depreciation After 12/31/75 (1)	26c (A)	12	N
+1480	Additional Deprec Aft 12/31/69, Bef 1/1/76 (1)	26d (A)	12	N
*+1490	Applicable Pcntg Amt (1)	26e (A)	12	N or "STMbnn"
+1500	Section 291 Amount (1)	26f (A)	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
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+1510	Itemized Depreciation (1)	26g (A)	12	N
1520	Additional Depreciation After 12/31/75 (2)	26a (B)	12	N
1530	Applicable Pcntg Amt (2)	26b (B)	12	N
1540	Gain Less Depreciation After 12/31/75 (2)	26c (B)	12	N
1550	Additional Deprec Aft 12/31/69, Bef 1/1/76 (2)	26d (B)	12	N
1560	Applicable Pcntg Amt (2)	26e (B)	12	N
1570	Section 291 Amount (2)	26f (B)	12	NO ENTRY
1580	Itemized Depreciation (2)	26g (B)	12	N
1590	Additional Depreciation After 12/31/75 (3)	26a (C)	12	N
1600	Applicable Pcntg Amt (3)	26b (C)	12	N
1610	Gain Less Depreciation After 12/31/75 (3)	26c (C)	12	N
1620	Additional Deprec Aft 12/31/69, Bef 1/1/75 (3)	26d (C)	12	N
1630	Applicable Pcntg Amt (3)	26e (C)	12	N
1640	Section 291 Amount (3)	26f (C)	12	NO ENTRY
1650	Itemized Depreciation (3)	26g (C)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1660	Additional Depreciation After 12/31/75 (4)	26a (D)	12	N
1670	Applicable Pcntg Amt (4)	26b (D)	12	N
1680	Gain Less Depreciation After 12/31/75 (4)	26c (D)	12	N
1690	Additional Deprec Aft 12/31/69, Bef 1/1/75 (4)	26d (D)	12	N
1700	Applicable Pcntg Amt (4)	26e (D)	12	N
1710	Section 291 Amount (4)	26f (D)	12	NO ENTRY
1720	Itemized Depreciation (4)	26g (D)	12	N
*1730	Soil Water Land Clearing Exp (1)	27a (A)	12	N or "STMbnn"
+1740	Applicable Pcntg Amt (1)	27b (A)	12	N
+1750	Smaller of Total Gain or Applicable Pcntg (1)	27c (A)	12	N
1760	Soil Water Land Clearing Exp (2)	27a (B)	12	N
1770	Applicable Pcntg Amt (2)	27b (B)	12	N
1780	Smaller of Total Gain or Applicable Pcntg (2)	27c (B)	12	N
1790	Soil Water Land Clearing Exp (3)	27a (C)	12	N
1800	Applicable Pcntg Amt (3)	27b (C)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1810	Smaller of Total Gain or Applicable Pcntg (3)	27c (C)	12	N
1820	Soil Water Land Clearing Exp (4)	27a (D)	12	N
1830	Applicable Pcntg Amt (4)	27b (D)	12	N
1840	Smaller of Total Gain or Applicable Pcntg (4)	27c (D)	12	N
*1850	Intangible Drilling & Devlpmt Costs (1)	28a (A)	12	N or "STMbnn"
+1860	Smaller of Total Gain or Intangible (1)	28b (A)	12	N
1870	Intangible Drilling & Devlpmt Costs (2)	28a (B)	12	N
1880	Smaller of Total Gain or Intangible (2)	28b (B)	12	N
1890	Intangible Drilling & Devlpmt Cost (3)	28a (C)	12	N
1900	Smaller of Total Gain or Intangible (3)	28b (C)	12	N
1910	Intangible Drilling & Devlpmt Costs (4)	28a (D)	12	N
1920	Smaller of Total Gain or Intangible (4)	28b (D)	12	N
*1930	Applicable Pcntg Excluded From Income (1)	29a (A)	12	N or "STMbnn"
+1940	Smaller Tot Gain/ Applicable Excluded from Inc (1)	29b (A)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1950	Applicable Pcntg Excluded From Income (2)	29a (B)	12	N
1960	Smaller Tot Gain/ Applicable Excluded from Inc (2)	29b (B)	12	N
1970	Applicable Pcntg Excluded From Income (3)	29a (C)	12	N
1980	Smaller Tot Gain/ Applicable Excluded from Inc (3)	29b (C)	12	N
1990	Applicable Pcntg Excluded From Income (4)	29a (D)	12	N
2000	Smaller Tot Gain/ Applicable Excluded from Inc (4)	29b (D)	12	N
2010	Total Gains For All Properties	30	12	N
2020	Part III Exclusions	31	12	N
2030	Part III Net Gains	32	12	N or "NA"
*2070	Sect 179 Expense Ded	33a	12	N or "STMbnn"
+2080	Sect 280F Rcvry Ded	33b	12	N
2090	Sect 179 Depreciation or Recovery Deduction	34a	12	N
2100	Sect 280F Depreciation or Recovery Deduction	34b	12	N
2110	Sect 179 Recapture Amount	35a	12	N
2120	Sect 280F Recapture Amount	35b	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0753" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"4835bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Identification Number
0004		1	blank
0005		7	N 0000001 - 0000004
			Form Occurrence Number
0010		9	N or blank
0030	A	1	"X" or blank
			Farm Participation- Yes
0035	A	1	"X" or blank
			Farm Participation- No
0050	1	12	N
			Income Production of Livestock
0060	2a	12	N
			Total Coop Distribution
0075	2b	12	N
			Taxable Amount
0090	3a	12	N
			Agricultural Program Payments
0095	3b	12	N
			Taxable Amount
@0100	4a	6	"STMbnn" or blank
			Commodity Credit Loans Explan
0110	4a	12	N
			Commodity Credit Loans Amt
0112	4b	12	N
			Commodity Credit Loans Forfeited



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0115	Taxable Amount	4c	12	N
0120	Crop Insur Proceeds Amt	5a	12	N
0122	Taxable Amount	5b	12	N
@0123	Election to Def Explanation	5c	6	"STMbnn" or blank
0124	Election to Defer Ind	5c	1	"X" or blank
0126	Deferred Amount	5d	12	N
0140	Other Income, Fed & State Tax Cr	6	12	N
0150	Gross Farm Rents	7	12	N
0165	Car and Truck Expense	8	12	N
0170	Chemicals	9	12	N
0180	Conservation Expenses	10	12	N
0185	Custom Hire (Machine Work)	11	12	N
0190	Depreciation/Sec. 179 Expense Deduction	12	12	N
0200	Employee Benefit Program	13	12	N
0210	Feed Purchased	14	12	N
0220	Fertilizer and lime	15	12	N
0230	Freight, Trucking	16	12	N
0240	Gasoline, fuel oil	17	12	N
0250	Insurance	18	12	N
@0255	Form 1098 Explanation	19a	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Mortgage Interest Paid	19a	12	N
@0265	1098 Name/Address		6	"STMbnn" or blank
0270	Other Interest	19b	12	N
0280	Labor Hired	20	12	N
0320	Pension/ Profit-sharing Plans	21	12	N
0330	Rent or Lease Deduction Machinery/ Equipment	22a	12	N
0335	Rent or Lease Deduction Farm/ Pasture/Animals	22b	12	N
0340	Repairs, Maintenance	23	12	N
0350	Seeds, Plants Purchased	24	12	N
0370	Storage, Warehousing	25	12	N
0380	Supplies Purchased	26	12	N
0390	Taxes	27	12	N
0400	Utilities	28	12	N
0410	Veterinary Fees Medicine Breeding	29	12	N
*0420	Other Expenses Desc a	30a	15	AN or "STMbnn"
+0430	Other Expense Amount a	30a	12	N
0440	Other Expenses Desc b	30b	15	AN
0450	Other Expense Amount b	30b	12	N
0460	Other Expenses Desc c	30c	15	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0470	Other Expense Amount c	30c	12	N
0480	Other Expenses Desc d	30d	15	AN
0490	Other Expense Amount d	30d	12	N
0500	Other Expenses Desc e	30e	15	AN
0510	Other Expense Amount e	30e	12	N
0511	Other Expenses Desc f	30f	15	AN
0512	Other Expense Amount f	30f	12	N
0513	Other Expenses Desc g	30g	15	AN
0514	Other Expense Amount g	30g	12	N
0600	Deductions from Part II (Total Expenses)	31	12	N
0605	PAL Indicator	32	3	"PAL" or blank
0610	Net Farm Rent Profit	32	12	N
0615	All is At Risk Ind	33a	1	"X" or blank
0620	Some is Not at Risk	33b	1	"X" or blank
0630	Net Farm Rent (Loss)	33c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0223" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4952bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Investment Interest Expense	1	12	N
0020 Carryover Disallowed Interest Expense	2	12	N
0030 Total Investment Interest	3	12	N
0032 Investment Property Gross Income	4a	12	N
			--
			--
			--
			--
			--
			--
			--
			--
0070 Qualified Dividends	4b	12	N
0080 Subtract Line 4b from Line 4a	4c	12	N
0090 Disposed Net Gain	4d	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0100	Disposed Net Capital Gain	4e	12	N	
0110	Subtract Line 4e from Line 4d	4f	12	N	
0120	Investment Capital Gain	4g	12	N	
0130	Investment Income	4h	12	N	
0140	Investment Expenses	5	12	N	
0150	Net Investment Income	6	12	N	
0160	Carry Forward Disallowed Interest Expense	7	12	N	
0170	Investment Interest Expense Deduction	8	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0827" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"4970bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
0010	A	35	A, hyphen (-), less than (<), or blank
			Subject to Trust Tax
0020	B	9	N
			SSN of Person Subject to Trust Tax
0030	C	35	AN
			Name of Trust
0040	C	35	AN
			Street Address
0050	C	33	AN
			City/State/Zip
0060	D	9	N
			Employer Identification Number
0070	E	1	"X" or blank
			Domestic Indicator
0080	E	1	"X" or blank
			Foreign Indicator
0090	F	8	DT
			Beneficiary Date of Birth
0100	G	2	N
			Number of Trust Distributions
0110	1	12	N
			Prior Years Dist. Amt.

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Pre-Born/21 Dist. Amt.	2	12	N
0130	Net Distribution Amount	3	12	N
0140	Net Amount Tax	4	12	N
0150	Total Amount	5	12	N
0160	Tax Exempt Interest	6	12	N
0170	Taxable Amount	7	12	N
0180	Number of Dist. Years	8	2	N
0190	Annual Average of Dist. Amount	9	12	N
0200	Quarter Average of Dist. Amount	10	12	N
0210	Number of Accounted Earlier Years	11	2	N
0220	Recomputing Average	12	12	N
0230	Prior Year Pre-Dist. Taxable Income (a)	13a	12	N
0240	Prior Year Pre-Dist. Taxable Income (b)	13b	12	N
0250	Prior Year Pre-Dist. Taxable Income (c)	13c	12	N
0260	Prior Year Pre-Dist. Taxable Income (d)	13d	12	N
0270	Prior Year Pre-Dist. Taxable Income (e)	13e	12	N
0280	Mid Year Digits (a)	Part 2(a)2	4	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0290	Mid Year Pre-Dist. Taxable Income (a)	14a	12	N
0300	Recomputing Average Repeated (a)	15a	12	N
0310	Recomputed Income (a)	16a	12	N
0320	Income Tax (a)	17a	12	N
0330	Pre-Credit Tax (a)	18a	12	N
0340	Additional Tax (a)	19a	12	N
0350	Tax Credit (a)	20a	12	N
0360	Net Tax (a)	21a	12	N
0370	Alternative Min. Tax Adjustment (a)	22a	12	N
0380	Adjusted Net Tax (a)	23a	12	N
0390	Mid Year Digits (b)	Part 2 (b)	4	N
0400	Mid Year Pre-Dist. Taxable Income (b)	14b	12	N
0410	Recomputing Average Repeated (b)	15b	12	N
0420	Recomputed Income (b)	16b	12	N
0430	Income Tax (b)	17b	12	N
0440	Pre-Credit Tax (b)	18b	12	N
0450	Additional Tax (b)	19b	12	N
0460	Tax Credit (b)	20b	12	N
0470	Net Tax (b)	21b	12	N
0480	Alternative Min. Tax Adjustment (b)	22b	12	N
0490	Adjusted Net Tax (b)	23b	12	N



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0500	Mid Year Digits (c)	Part 2(c)	4	N
0510	Mid Year Pre-Dist. Taxable Income (c)	14c	12	N
0520	Recomputing Average Repeated (c)	15c	12	N
0530	Recomputed Income (c)	16c	12	N
0540	Income Tax (c)	17c	12	N
0550	Pre-Credit Tax (c)	18c	12	N
0560	Additional Tax (c)	19c	12	N
0570	Tax Credit (c)	20c	12	N
0580	Net Tax (c)	21c	12	N
0590	Alternative Min. Tax Adjustment (c)	22c	12	N
0600	Adjusted Net Tax (c)	23c	12	N
0610	Adjusted Tax	24	12	N
0620	Average Adjusted Tax	25	12	N
0630	Accountable Early Years Total	26	12	N
0640	Net Amount Tax Repeated	27	12	N
0670	Accumulation Dist. Attributable Tax	28	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0426" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"4972bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Number
0010		35	AN
0020		9	N
0024	1	1	"X" or blank
			Distribution of Qualified Plan Yes Box
0026	1	1	"X" or blank
			Distribution of Qualified Plan No Box
0030	2	1	"X" or blank
			Rollover Yes Box
0040	2	1	"X" or blank
			Rollover No Box
0042	3	1	"X" or blank
			Beneficiary of Qual Participant Yes Box
0044	3	1	"X" or blank
			Beneficiary of Qual Participant No Box
0084	4	1	"X" or blank
			Qual Age - Five Yr Member Yes Box
0086	4	1	"X" or blank
			Qual Age - Five Yr Member No Box

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0190	Prior Yr Distribution Yes Box	5a	1	"X" or blank
0200	Prior Yr Distribution No Box	5a	1	"X" or blank
0201	Beneficiary Distribution Yes Box	5b	1	"X" or blank
0202	Beneficiary Distribution No Box	5b	1	"X" or blank
0204	NUA Literal	6	3	"NUA" or blank
0206	NUA Worksheet Amount	6	12	N
0210	Form 1099R Capital Gain	6	12	N
0220	Capital Gain Election	7	12	N
0230	NUA Literal	8	3	"NUA" or blank
0235	NUA Included Amt.	8	12	N
0240	Ordinary Income	8	12	N
0250	Death Benefit Exclusion	9	12	N
0260	Total Taxable Amount	10	12	N
0270	Actuarial Value	11	12	N
0280	Adjusted Total Taxable Amount	12	12	N
0290	50% of Adjusted Taxable Amount	13	12	N
0300	Net Adjusted Taxable Amount	14	12	N
0310	20% of Net Adjusted Taxable Amt	15	12	N
0320	Minimum Distribution Allowance	16	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0330	Allowable Taxable Amount	17	12	N
0340	Federal Estate Tax	18	12	N
0350	Net Taxable Amount	19	12	N
0351	Acturial/Adjusted Taxable Amt Ratio	20	6	R
0352	Percentage of Minimum Distribution Allowance	21	12	N
0353	Adjusted Actuarial Value	22	12	N
0605	10 Yr Method Taxable Amt	23	12	N
0610	10 Yr Method Lump Sum Tax	24	12	N
0620	10 Yr Method Tentative Average Tax	25	12	N
0660	10 Yr Method Taxable Adj Acturial Amt.	26	12	N
0670	10 Yr Method Adjusted Acturial Tax	27	12	N
0680	10 Yr Method Adjusted Average Tax	28	12	N
0690	10 Yr Method Average Tax	29	12	N
0695	Multiple Recipient Distribution Literal	29	3	"MRD" or blank
0705	Total Tax on Lump-Sum Distribution	30	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0883" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"5074bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
0120	1	12	N
			Wages, Salaries, Tips (Guam)
0125	1	12	N
			Wages, Salaries, Tips (CNMI)
0130	2	12	N
			Taxable Interest (Guam)
0135	2	12	N
			Taxable Interest (CNMI)
0140	3	12	N
			Ordinary Dividends (Guam)
0145	3	12	N
			Ordinary Dividends (CNMI)
0150	4	12	N
			Refunds, Credits/ Offsets & Local Inc Taxes (Guam)
0155	4	12	N
			Refunds, Credits/ Offsets & Local Inc Taxes (CNMI)
0160	5	12	N
			Alimony Received (Guam)

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0165	Alimony Received (CNMI)	5	12	N
0170	Business Income or Loss (Guam)	6	12	N
0175	Business Income or Loss (CNMI)	6	12	N
0180	Capital Gain or Loss (Guam)	7	12	N
0185	Capital Gain or Loss (CNMI)	7	12	N
0190	Other Gains or Losses (Guam)	8	12	N
0195	Other Gains or Losses (CNMI)	8	12	N
0200	IRA Distributions (Taxable Amt) (Guam)	9	12	N
0205	IRA Distributions (Taxable Amt) (CNMI)	9	12	N
0210	Pensions & Annuities (Taxable Amt) (Guam)	10	12	N
0215	Pensions & Annuities (Taxable Amt) (CNMI)	10	12	N
0220	Rental Real Estate, Royalties etc. (Guam)	11	12	N
0225	Rental Real Estate, Royalties etc. (CNMI)	11	12	N
0230	Farm Income or Loss (Guam)	12	12	N
0235	Farm Income or Loss (CNMI)	12	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0240	Unemployment Compensation (Guam)	13	12	N
0245	Unemployment Compensation (CNMI)	13	12	N
0250	Social Security Benefits (Taxable Amt) (Guam)	14	12	N
0255	Social Security Benefits (Taxable Amt) (CNMI)	14	12	N
*0260	Type of Other Income (Guam)	15	12	AN or "STMbnn"
+0263	Amount of Other Income (Guam)	15	12	N
*0265	Type of Other Income (CNMI)	15	12	AN or "STMbnn"
+0275	Amount of Other Income (CNMI)	15	12	N
0280	Total Income (Guam)	16	12	N
0285	Total Income (CNMI)	16	12	N
0287	Educator Expenses (Guam)	17	12	N
0288	Educator Expenses (CNMI)	17	12	N
0290	IRA Deduction (Guam)	18	12	N
0295	IRA Deduction (CNMI)	18	12	N
0300	Student Loan Interest Deduction (GUAM)	19	12	N
0305	Student Loan Interest Deduction (CNMI)	19	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0307	Tuition and Fees Deduction (Guam)	20	12	N
0308	Tuition and Fees Deduction (CNMI)	20	12	N
0310	Medical Savings Account Deduction (Guam)	21	12	N
0315	Medical Savings Account Deduction (CNMI)	21	12	N
0320	Moving Expenses (Guam)	22	12	N
0325	Moving Expenses (CNMI)	22	12	N
0330	One-Half of Self-Employment Tax (Guam)	23	12	N
0335	One-Half of Self-Employment Tax (CNMI)	23	12	N
0340	Self-Employed Health Insurance Deduction (Guam)	24	12	N
0345	Self-Employed Health Insurance Deduction (CNMI)	24	12	N
0350	Self-Employed SEP, SIMPLE & Qualified Plans (Guam)	25	12	N
0355	Self-Employed SEP, SIMPLE & Qualified Plans (CNMI)	25	12	N
0360	Early Withdrawal Penalty (Guam)	26	12	N
0365	Early Withdrawal Penalty (CNMI)	26	12	N



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0370	Alimony Paid (Guam)	27	12	N
0375	Alimony Paid (CNMI)	27	12	N
0380	Total Deductions (Guam)	28	12	N
0385	Total Deductions (CNMI)	28	12	N
0390	Adjusted Gross Income (Guam)	29	12	N
0395	Adjusted Gross Income (CNMI)	29	12	N
0400	Payments on Estimated Tax Return Filed with Guam	30	12	N
0405	Payments on Estimated Tax Return Filed with CNMI	30	12	N
0410	Inc Tax Withheld From US Gov Civilian Wages (Guam)	31	12	N
0415	Inc Tax Withheld From US Gov Civilian Wages (CNMI)	31	12	N
0420	Inc Tax Withheld From US Armed Forces Wages (Guam)	32	12	N
0425	Inc Tax Withheld From US Armed Forces Wages (CNMI)	32	12	N
0430	Inc Tax Withheld From Wages Earned in Guam	33	12	N
0435	Inc Tax Withheld From Wages Earned in CNMI	33	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0440	Total Payments (Guam)	34	12	N
0445	Total Payments (CNMI)	34	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0362" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"5329bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Form Occurrence Number
0010		35	A, hyphen (-), less than (<), or blank
			Name of Person Subject to Penalty Tax
0020		9	N
			SSN of Person Subject to Penalty Tax
0030		35	AN. Allowable special characters are space, ampersand, slash, hyphen, percent and Literal "NONE"
			Street Address
0040		22	AN
			City
0050		2	A (Standard Postal State Abbreviations in the File Specifications)
			State Abbreviation
0060		9	N (left-justified)
			Zip Code
0070		1	NO ENTRY
			Amended Return Ind
0072	1	12	N
			Total Early Distributions
0073	2	2	N 01-11
			Exception Code

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0074	Total Amount Excluded from Additional Tax	2	12	N
0076	Amount Subject to Additional Tax	3	12	N
0078	Additional Tax on Early Distributions	4	12	N
0081	Distributions Coverdell ESAs and QTPs	5	12	N
0084	Distributions Excepted From Additional Tax	6	12	N
0087	Amount Subject to Additional Tax	7	12	N
0091	Additional Tax on Certain Distr from Educ Accts	8	12	N
0094	Previous Year Total Excess Contributions	9	12	N
0100	Contribution Credit	10	12	N
0110	Includible Traditional IRA Distributions	11	12	N
0120	Excess Contributions Withdrawn	12	12	N
0130	Excess Contributions Adjustment	13	12	N
0140	Adjusted Earlier Year Excess Contributions	14	12	N
0145	Excess Contributions to Traditional IRA	15	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0150	Total Excess Contributions	16	12	N
0160	Excess Contributions Tax on Traditional IRA	17	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0391" for Fixed; "nnnn" for variable format
		4	Value "*****"
0310		6	"FRMbbb"
0311		6	"5329bb"
0312		5	"PG02b"
0313		9	N (Primary SSN)
			Taxpayer Identification Number
0314		1	blank
0315		7	N 0000001 - 0000002
			Form Occurrence Number
0400	18	12	N
			Excess Contributions to Roth IRA for Current TY
0410	19	12	N
			Roth IRA Contribution Credit
0420	20	12	N
			Includible Current Tax Year Roth IRA Distributions
0430	21	12	N
			Total of Lines 19 and 20
0440	22	12	N
			Prev Yr Roth IRA Excess Contributions Withdrawn
0450	23	12	N
			Roth IRA Current TY Excess Contributions
0460	24	12	N
			Total Roth IRA Excess Contributions
0480	25	12	N
			Excess Contributions Tax on Roth IRA

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0490	Excess Contributions to Ed IRA for Current TY	26	12	N
0500	Ed IRA Contribution Credit	27	12	N
0510	Includible Current Tax Year Ed IRA Distributions	28	12	N
0520	Total of Lines 27 and 28	29	12	N
0530	Previous Yr Ed IRA Excess Contributions Withdrawn	30	12	N
0540	Ed IRA Current TY Excess Contributions	31	12	N
0550	Total Ed IRA Excess Contributions	32	12	N
0570	Excess Contributions Tax on Ed IRA	33	12	N
0580	Previous Year Excess Contributions Not Eliminated	34	12	N
0590	MSA Contributions Credit	35	12	N
0600	Includible MSA Distributions for Current Tax Year	36	12	N
0610	Total of Lines 35 and 36	37	12	N
0620	Previous Year MSA Excess Contributions Withdrawn	38	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0630	MSA Excess Contributions for Current TY	39	12	N
0640	Total MSA Excess Contributions	40	12	N
0660	Excess Contributions Tax on MSA	41	12	N
0670	Minimum Required Distribution	42	12	N
0680	Amount Actually Distributed	43	12	N
0690	Excess Accumulation	44	12	N
0700	Waiver	45	6	"WAIVER" or blank
@0710	Waiver Explanation	45	6	"STMbnn" or blank
0720	Tax on Excess Accumulations	45	12	N
	Record Terminus Character		1	Value "#"



Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1761" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record Identification	6	"FRMbbb"
0001	Form Number	6	"5471bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Form Occurrence Number	7	0000001
0010	Foreign Tax Year Beginning	8	YYYYMMDD
0020	Foreign Tax Year Ending	8	YYYYMMDD
0025	Change In Taxable Year - No Section 898C(1) (B)	1	"X" or Blank
0030	Election - Change In Taxable Year 898C(1) (B)	1	"X" or Blank
0035	Section 898C(1) (B) Election	1	"X" or Blank
0040	Prior Filer Name(s)	40	AN
0050	Address of Filer	35	AN
0060	City of Filer	22	AN
0070	State of Filer	2	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Zip Code of Filer		12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
0090	Filer's Tax Year Beginning		8	YYYYMMDD
0100	Filer's Tax Year Ending		8	YYYYMMDD
				--  --
0110	Identifying Number		9	NO ENTRY
0120	Category of Filer-1	B(1)	1	"X" or Blank
0130	Category of Filer-2	B(2)	1	"X" or Blank
0135	Category of Filer-3	B(3)	1	"X" or Blank
@0136	Category 3 Attachment	B(3)	6	"STMbnn" or Blank
0140	Category of Filer-4	B(4)	1	"X" or Blank
0150	Category of Filer-5	B(5)	1	"X" or Blank
0160	Percent Voting Stock	C	6	R
0170	Person This Information Return is Filed For	D(1)	40	AN or Blank
0180	Address of Person	D(2)	35	AN
0182	City of Person	D(2)	22	AN
0184	State of Person	D(2)	2	AN
0186	Zip Code of Person	D(2)	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
0190	Identifying Number	D(3)	9	N or Blank
0200	Shareholder	D(4)	1	"X" or Blank
0210	Officer	D(4)	1	"X" or Blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Director	D(4)	1	"X" or Blank
@0225	First Person's Statement	D	6	"STMbnn" or Blank
0230	Person This Information Return is Filed For-2	D(1)	40	AN or Blank
0240	Address of Person-2	D(2)	35	AN or Blank
0242	City of Person-2	D(2)	22	AN or Blank
0244	State of Person-2	D(2)	2	AN or Blank
0246	Zip Code of Person-2	D(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0250	Identifying Number-2	D(3)	9	N or Blank
0260	Shareholder-2	D(4)	1	"X" or Blank
0270	Officer-2	D(4)	1	"X" or Blank
0280	Director-2	D(4)	1	"X" or Blank
@0285	Second Person's Statement	D	6	"STMbnn" or Blank
0290	Person This Information Return is Filed For-3	D(1)	40	AN or Blank
0300	Address of Person-3	D(2)	35	AN or Blank
0302	City of Person-3	D(2)	22	AN or Blank
0304	State of Person-3	D(2)	2	AN or Blank
0306	Zip Code of Person-3	D(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0310	Identifying Number-3	D(3)	9	N or Blank
0320	Shareholder-3	D(4)	1	"X" or Blank
0330	Officer-3	D(4)	1	"X" or Blank
0340	Director-3	D(4)	1	"X" or Blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0345	Third Person's Statement	D	6	"STMbnn" or Blank
0350	Person This Information Return is Filed For-4	D(1)	40	AN or Blank
0360	Address of Person-4	D(2)	35	AN or Blank
0362	City of Person-4	D(2)	22	AN or Blank
0364	State of Person-4	D(2)	2	AN or Blank
0366	Zip Code of Person-4	D(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0370	Identifying Number-4	D(3)	9	N or Blank
0380	Shareholder-4	D(4)	1	"X" or Blank
0390	Officer-4	D(4)	1	"X" or Blank
0400	Director-4	D(4)	1	"X" or Blank
@0405	Fourth Person's Statement	D	6	"STMbnn" or Blank
@0407	Additional Lines of Line D Data	D	6	"STMbnn" or blank
0420	Name of Foreign Corporation	1a	35	AN
0425	Prior Corporation Name(s)	1a	70	AN
0430	Address of Foreign Corp.	1a	35	AN
0440	City of Foreign Corp.	1a	22	AN
0450	State of Foreign Corp.	1a	2	AN
0460	Zip Code of Foreign Corp.	1a	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0465	Country of Foreign Corp.	1a	35	AN or blank
0470	Employer Identification Number	1b	9	N
0480	Country Under Whose Laws Incorporated	1c	2	ALPHA - "US" IS NOT VALID
0490	Date of Incorporation	1d	8	YYYYMMDD
0500	Principal Place of Business (Country Code)	1e	2	ALPHA
0505	Reserved		2	Blank
0510	Business Code	1f	6	N RANGE: 111000-813000
0520	Principal Business Activity	1g	35	AN
0523	Foreign Corporation Functional Currency	1h	20	AN
0525	Dormant Indicator		1	"X" or Blank
0530	Name of Branch Office in U.S	2a	35	AN
0540	Address of Branch	2a	35	AN
0550	City of Branch	2a	22	AN
0560	State of Branch	2a	2	AN
0570	Zip Code of Branch	2a	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
0580	Identifying Number of Branch Office	2a	9	N
0590	Taxable Income (Loss)	2b(i)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0600	U.S Income Tax Paid	2b(ii)	12	N
0610	Name of Foreign Corp. Statutory or Resident Agent	2c	35	AN
0620	Address of Foreign Corp. Resident Agent	2c	35	AN
0630	City of Foreign Corp. Resident Agent	2c	22	AN
0640	State of Foreign Corp. Resident Agent	2c	2	AN
0650	Zip Code of Foreign Corp. Resident Agent	2c	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
0655	Country of Foreign Corp. Resident Agent	2c	35	AN or blank
0660	Name of Person with Custody of Corp. Books	2d	35	AN
0670	Address of Person with Custody	2d	35	AN
0680	City of Person with Custody	2d	22	AN
0690	State of Person with Custody	2d	2	AN
0700	Zip Code of Person with Custody	2d	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
0705	Country of Person with Custody	2d	35	AN or blank
0710	Location of Books and Records	2d	71	AN or Blank

Field Identification No.		Form Ref.	Length	Field Description
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*0720	Description of Class of Stock	PT I(a)	6	ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or "STMbnn" or Blank
+0730	Number of Shares Beginning	PT I(b) (i)	10	N
+0740	Number of Shares End	PTI(b) (ii)	10	N
0750	Description of Class of Stock-2	PT I(a)	1	ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
0760	Number of Shares Beginning-2	PT I(b) (i)	10	N
0770	Number of Shares End-2	PTI(b) (ii)	10	N
0780	Description of Class of Stock-3	PT I(a)	1	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY or Blank
0790	Number of Shares Beginning-3	PTI(b) (i)	10	N
0800	Number of Shares End-3	PTI(b) (ii)	10	N
0810	Description of Class of Stock-4	PT I(a)	1	ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
0820	Number of Shares Beginning-4	PT I(b) (i)	10	N
0830	Number of Shares End-4	PTI(b) (ii)	10	N
0835	Statement Reference - BMF Use Only	PT I	6	Blank

Field Identification No.		Form Ref.	Length	Field Description
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*0840	Description of Preferred Stock	PT II (a)	20	AN or "STMbnn" or Blank
+0850	Par Value	PT II (b)	18	N
+0860	Rate of Dividend	PT II (c)	6	N
+0870	Is Stock Cumulative	PT II (d)	1	"C" = CUMULATIVE "N" = NONCUMULATIVE or Blank
0880	Description of Preferred Stock-2	PT II (a)	20	AN or Blank
0890	Par Value-2	PT II (b)	18	N or Blank
0900	Rate of Dividend-2	PT II (c)	6	N or Blank
0910	Is Stock Cumulative-2	PT II (d)	1	"C" = CUMULATIVE "N" = NONCUMULATIVE or Blank
0920	Description of Preferred Stock-3	PT II (a)	20	AN or Blank
0930	Par Value-3	PT II (b)	18	N or Blank
0940	Rate of Dividend-3	PT II (c)	6	N or Blank
0950	Is Stock Cumulative-3	PT II (d)	1	"C" = CUMULATIVE "N" = NONCUMULATIVE or Blank
0955	Statement Reference - BMF Use Only	PT II	6	Blank
	Record Terminus Character		1	Value "#"



Field Identification No.	Form Ref.	Length	Field Description
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		4	"2168" for Fixed; "nnnn" for variable format
		4	Value "*****"
0970		6	"FRMbbb"
0971		6	"5471bb"
0972		5	"PG02b"
0973		9	N (Primary SSN)
0974		1	Blank
0975		7	0000001
0980	SCH B (a)	35	AN
0990	SCH B (a)	35	AN
1000	SCH B (a)	22	AN
1010	SCH B (a)	2	AN
1020	SCH B (a)	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
1030	SCH B (a)	9	N
1040	SCH B (b)	20	AN
1050	SCH B (c)	10	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
1060	Number of Shares End of Period 1-1	SCH B (d)	10	N
1065	Pro Rata Share of SubPart F Income-1	SCH B (e)	6	N
1070	Description of Stock Held by Shareholder 1-2	SCH B (b)	20	AN
1080	Number of Shares Beginning of Period 1-2	SCH B (c)	10	N
1090	Number of Shares End of Period 1-2	SCH B (d)	10	N
1100	Description of Stock Held by Shareholder 1-3	SCH B (b)	20	AN
1110	Number of Shares Beginning of Period 1-3	SCH B (c)	10	N
1120	Number of Shares End of Period 1-3	SCH B (d)	10	N
1130	Description of Stock Held by Shareholder 1-4	SCH B (b)	20	AN
1140	Number of Shares Beginning of Period 1-4	SCH B (c)	10	N
1150	Number of Shares End of Period 1-4	SCH B (d)	10	N
1170	Name of Shareholder- 2	SCH B (a)	35	AN
1180	Address of Shareholder-2	SCH B (a)	35	AN
1190	City of Shareholder- 2	SCH B (a)	22	AN

Field Identification No.		Form Ref.	Length	Field Description
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1200	State of Shareholder-2	SCH B (a)	2	AN
1210	Zip Code of Shareholder-2	SCH B (a)	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
1220	Identifying Number of Shareholder-2	SCH B (a)	9	N
1230	Description of Stock Held by Shareholder 2-1	SCH B (b)	20	AN
1240	Number of Shares Beginning of Period 2-1	SCH B (c)	10	N
1250	Number of Shares End of Period 2-1	SCH B (d)	10	N
1255	Pro Rata Share of Subpart F Income-2	SCH B (e)	6	N
1260	Description of Stock Held by Shareholder 2-2	SCH B (b)	20	AN
1270	Number of Shares Beginning of Period 2-2	SCH B (c)	10	N
1280	Number of Shares End of Period 2-2	SCH B (d)	10	N
1290	Description of Stock Held by Shareholder 2-3	SCH B (b)	20	AN
1300	Number of Shares Beginning of Period 2-3	SCH B (c)	10	N
1310	Number of Shares End of Period 2-3	SCH B (d)	10	N
1320	Description of Stock Held by Shareholder 2-4	SCH B (b)	20	AN

Field Identification No.		Form Ref.	Length	Field Description
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1330	Number of Shares Beginning of Period 2-4	SCH B (c)	10	N
1340	Number of Shares End of Period 2-4	SCH B (d)	10	N
1360	Name of Shareholder-3	SCH B (a)	35	AN
1370	Address of Shareholder-3	SCH B (a)	35	AN
1380	City of Shareholder-3	SCH B (a)	22	AN
1390	State of Shareholder-3	SCH B (a)	2	AN
1400	Zip Code of Shareholder-3	SCH B (a)	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
1410	Identifying Number of Shareholder-3	SCH B (a)	9	N
1420	Description of Stock Held by Shareholder 3-1	SCH B (b)	20	AN
1430	Number of Shares Beginning of Period 3-1	SCH B (c)	10	N
1440	Number of Shares End of Period 3-1	SCH B (d)	10	N
1445	Pro Rata Share of Subpart F Income-3	SCH B (e)	6	N
1450	Description of Stock Held By Shareholder 3-2	SCH B (b)	20	AN
1460	Number of Shares Beginning of Period 3-2	SCH B (c)	10	N
1470	Number of Shares End of Period 3-2	SCH B (d)	10	N

Field Identification No.		Form Ref.	Length	Field Description
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1480	Description of Stock Held by Shareholder 3-3	SCH B (b)	20	AN
1490	Number of Shares Beginning of Period 3-3	SCH B (c)	10	N
1500	Number of Shares End of Period 3-3	SCH B (d)	10	N
1510	Description of Stock Held By Shareholder 3-4	SCH B (b)	20	AN
1520	Number of Shares Beginning of Period 3-4	SCH B (c)	10	N
1530	Number of Shares End of Period 3-4	SCH B (d)	10	N
1550	Name of Shareholder-4	SCH B (a)	35	AN
1560	Address of Shareholder-4	SCH B (a)	35	AN
1570	City of Shareholder-4	SCH B (a)	22	AN
1580	State of Shareholder-4	SCH B (a)	2	AN
1590	Zip Code of Shareholder-4	SCH B (a)	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
1600	Identifying Number of Shareholder-4	SCH B (a)	9	N
1610	Description of Stock Held By Shareholder 4-1	SCH B (b)	20	AN
1620	Number of Shares Beginning of Period 4-1	SCH B (c)	10	N

Field Identification No.		Form Ref.	Length	Field Description
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1630	Number of Shares End of Period 4-1	SCH B (d)	10	N
1635	Pro Rata Share of Subpart F Income-4	SCH B (e)	6	N
1640	Description of Stock Held By Shareholder 4-2	SCH B (b)	20	AN
1650	Number of Shares Beginning of Period 4-2	SCH B (c)	10	N
1660	Number of Shares End of Period 4-2	SCH B (d)	10	N
1670	Description of Stock Held By Shareholder 4-3	SCH B (b)	20	AN
1680	Number of Shares Beginning of Period 4-3	SCH B (c)	10	N
1690	Number of Shares End of Period 4-3	SCH B (d)	10	N
1700	Description of Stock Held By Shareholder 4-4	SCH B (b)	20	AN
1710	Number of Shares Beginning of Period 4-4	SCH B (c)	10	N
1720	Number of Shares End of Period 4-4	SCH B (d)	10	N
1740	Name of Shareholder- 5	SCH B (a)	35	AN
1750	Address of Shareholder-5	SCH B (a)	35	AN
1760	City of Shareholder- 5	SCH B (a)	22	AN

Field Identification No.		Form Ref.	Length	Field Description
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1770	State of Shareholder-5	SCH B (a)	2	AN
1780	Zip Code of Shareholder-5	SCH B (a)	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
1790	Identifying Number of Shareholder-5	SCH B (a)	9	N
1800	Description of Stock Held By Shareholder 5-1	SCH B (b)	20	AN
1810	Number of Shares Beginning of Period 5-1	SCH B (c)	10	N
1820	Number of Shares End of Period 5-1	SCH B (d)	10	N
1825	Pro Rata Share of Subpart F Income-5	SCH B (e)	6	N
1830	Description of Stock Held By Shareholder 5-2	SCH B (b)	20	AN
1840	Number of Shares Beginning of Period 5-2	SCH B (c)	10	N
1850	Number of Shares End of Period 5-2	SCH B (d)	10	N
1860	Description of Stock Held By Shareholder 5-3	SCH B (b)	20	AN
1870	Number of Shares Beginning of Period 5-3	SCH B (c)	10	N
1880	Number of Shares End of Period 5-3	SCH B (d)	10	N
1890	Description of Stock Held By Shareholder 5-4	SCH B (b)	20	AN

Field Identification No.		Form Ref.	Length	Field Description
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1900	Number of Shares Beginning of Period 5-4	SCH B (c)	10	N
1910	Number of Shares End of Period 5-4	SCH B (d)	10	N
@1915	Additional Lines of Schedule B Data	Sch B	6	"STMbnn" or blank
1930	Gross Receipts (Functional Currency)	SCH C 1a	18	N
1940	Gross Receipts (U.S. Dollars)	SCH C 1a	12	N
1950	Returns (Functional Currency)	SCH C 1b	18	N
1960	Returns (U.S. Dollars)	SCH C 1b	12	N
1970	Subtract Line 1b From 1a (Functional Currency)	SCH C 1c	18	N
1980	Subtract Line 1b From 1a (U.S. Dollars)	SCH C 1c	12	N
1990	Cost of Goods Sold (Functional Currency)	SCH C 2	18	N
2000	Cost of Goods Sold (U.S. Dollars)	SCH C 2	12	N
2010	Gross Profit (Functional Currency)	SCH C 3	18	N
2020	Gross Profit (U.S. Dollars)	SCH C 3	12	N
2030	Dividends (Functional Currency)	SCH C 4	18	N



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
2040	Dividends (U.S. Dollars)	SCH C 4	12	N
2050	Interest (Income) (Functional Currency)	SCH C 5	18	N
2060	Interest (Income) (U.S. Dollars)	SCH C 5	12	N
2070	Gross Rents, Royalties (Functional Currency)	SCH C 6	18	N
2080	Gross Rents, Royalties (U.S. Dollars)	SCH C 6	12	N
2090	Net Gain (Loss) (Functional Currency)	SCH C 7	18	N
2100	Net Gain (Loss) (U.S. Dollars)	SCH C 7	12	N
2110	Other Income (Functional Currency)	SCH C 8	18	N
2120	Reserved	SCH C 8	6	Blank
2130	Other Income (U.S. Dollars)	SCH C 8	12	N
@2140	Attach Schedule - Other Income	SCH C 8	6	"STMbnn" or Blank
2150	Total Income (Functional Currency)	SCH C 9	18	N
2160	Total Income (U.S. Dollars)	SCH C 9	12	N
2170	Compensation Not Deducted (Functional Currency)	SCH C 10	18	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
2180	Compensation Not Deducted (U.S. Dollars)	SCH C 10	12	N
2190	Rent, Royalties (Functional Currency)	SCH C 11	18	N
2200	Rent, Royalties (U.S. Dollars)	SCH C 11	12	N
2210	Interest (Deductions) (Functional Currency)	SCH C 12	18	N
2220	Interest (Deductions) (U.S. Dollars)	SCH C 12	12	N
2230	Depreciation (Functional Currency)	SCH C 13	18	N
2240	Depreciation (U.S. Dollars)	SCH C 13	12	N
2250	Depletion (Functional Currency)	SCH C 14	18	N
2260	Depletion (U.S. Dollars)	SCH C 14	12	N
2270	Taxes (Functional Currency)	SCH C 15	18	N
2280	Taxes (U.S. Dollars)	SCH C 15	12	N
2290	Other Deductions (Functional Currency)	SCH C 16	18	N
2300	Reserved	SCH C 16	6	Blank
2310	Other Deductions (U.S. Dollars)	SCH C 16	12	N
@2320	Attach Schedule- Other Deductions	SCH C 16	6	"STMbnn" or Blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
2330	Total Deductions (Functional Currency)	SCH C 17	18	N
2340	Total Deductions (U.S. Dollars)	SCH C 17	12	N
2350	Net Income or (Loss) (Functional Currency)	SCH C 18	18	N
2360	Net Income or (Loss) (U.S. Dollars)	SCH C 18	12	N
2370	Extraordinary Items (Functional Currency)	SCH C 19	18	N
2380	Extraordinary Items (U.S. Dollars)	SCH C 19	12	N
2390	Provisions For Income (Functional Currency)	SCH C 20	18	N
2400	Provisions For Income (U.S. Dollars)	SCH C 20	12	N
2410	Net Income (Loss) (Functional Currency)	SCH C 21	18	N
2415	Income (Loss) (U.S. Dollars)	SCH C 21	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1309" for Fixed; "nnnn" for variable format
		4	Value "*****"
2420		6	"FRMbbb"
2421		6	"5471bb"
2422		5	"PG03b"
2423		9	N (Primary SSN)
2424		1	Blank
2425		7	0000001
2430	SCH E 1(d)	12	N
*2440	SCH E 2(a)	35	AN or "STMbnn"
+2450	SCH E 2(b)	18	N
+2460	SCH E 2(c)	11	N (nnnnnnn.nnnn)
+2470	SCH E 2(d)	12	N
2480	SCH E 3(a)	35	AN or Blank
2490	SCH E 3(b)	18	N or Blank
2500	SCH E 3(c)	11	N (nnnnnnn.nnnn)
2510	SCH E 3(d)	12	N or Blank

Field Identification No.		Form Ref.	Length	Field Description
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2520	Name of Country or U.S. Possession-3	SCH E 4(a)	35	AN or Blank
2530	Amount of Tax in Foreign Currency-3	SCH E 4(b)	18	N or Blank
2540	Amount of Tax Conversion Rate-3	SCH E 4(c)	11	N (nnnnnnn.nnnn)
2550	Amount of Tax in U.S. Dollars-3	SCH E 4(d)	12	N or Blank
2560	Name of Country or U.S. Possession-4	SCH E 5(a)	35	AN or Blank
2570	Amount of Tax in Foreign Currency-4	SCH E 5(b)	18	N or Blank
2580	Amount of Tax Conversion Rate-4	SCH E 5(c)	11	N (nnnnnnn.nnnn)
2590	Amount of Tax in U.S. Dollars-4	SCH E 5(d)	12	N or Blank
2600	Name of Country or U.S. Possession-5	SCH E 6(a)	35	AN or Blank
2610	Amount of Tax in Foreign Currency-5	SCH E 6(b)	18	N or Blank
2620	Amount of Tax Conversion Rate-5	SCH E 6(c)	11	N (nnnnnnn.nnnn)
2630	Amount of Tax in U.S. Dollars-5	SCH E 6(d)	12	N or Blank
2640	Name of Country or U.S. Possession-6	SCH E 7(a)	35	AN or blank
2650	Amount of Tax in Foreign Currency-6	SCH E 7(b)	18	N or Blank
2660	Amount of Tax Conversion Rate-6	SCH E 7(c)	11	N (nnnnnnn.nnnn)
2670	Amount of Tax in U.S. Dollars-6	SCH E 7(d)	12	N or Blank

Field Identification No.		Form Ref.	Length	Field Description
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2675	Statement Reference - BMF Use Only	Part I	6	Blank
2680	Total Tax in U.S. Dollars	SCH E 8(d)	12	N
2690	Cash - Beginning	SCH F 1(a)	12	N
2700	Cash - End	SCH F 1(b)	12	N
2710	Notes & Accts. Receivable - Beginning	SCH F2a(a)	12	N
2720	Notes & Accts. Receivable - End	SCH F2a(b)	12	N
2730	Less Allowance for Bad Debts - Beginning	SCH F2b(a)	12	N
2740	Less Allowance for Bad Debts - End	SCH F2b(b)	12	N
2750	Inventories - Beginning	SCH F 3(a)	12	N
2760	Inventories - End	SCH F 3(b)	12	N
2770	Other Current Assets - Beginning	SCH F 4(a)	12	N
2780	Reserved	SCH F 4(a)	6	Blank
2790	Other Current Assets - End	SCH F 4(b)	12	N
@2800	Other Current Assets (Attach Schedule)	SCH F 4	6	"STMbnn" or Blank
2810	Loans To Stockholders Beginning	SCH F 5(a)	12	N
2820	Loans To Stockholders End	SCH F 5(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2830	Investment in Subsidiaries - Beginning	SCH F 6(a)	12	N
2840	Reserved	SCH F 6(a)	6	Blank
2850	Investment in Subsidiaries - End	SCH F 6(b)	12	N
@2860	Investment in Subsidiaries (Attach Schedule)	SCH F 6(b)	6	"STMbnn" or Blank
2870	Other Investments - Beginning	SCH F 7(a)	12	N
2880	Reserved	SCH F 7(a)	6	Blank
2890	Other Investments - End	SCH F 7(b)	12	N
@2900	Other Investments (Attach Schedule)	SCH F 7(b)	6	"STMbnn" or Blank
2910	Bldgs & Other Depreciables - Beginning	SCH F8a(a)	12	N
2920	Bldgs & Other Depreciables - End	SCH F8a(b)	12	N
2930	Less Accumulated Depreciation - Beginning	SCH F8b(a)	12	N
2940	Less Accumulated Depreciation - End	SCH F8b(b)	12	N
2950	Depletable Assets - Beginning	SCH F9a(a)	12	N
2960	Depletable Assets - End	SCH F9a(b)	12	N
2970	Less Accum. Depletion - Beginning	SCH F9b(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2980	Less Accum. Depletion - End	SCH F9b(b)	12	N
2990	Land - Beginning	SCH F10(a)	12	N
3000	Land - End	SCH F10(b)	12	N
3010	Goodwill - Beginning	SCHF11a(a)	12	N
3020	Goodwill - End	SCHF11a(b)	12	N
3030	Organization Costs - Beginning	SCHF11b(a)	12	N
3040	Organization Costs - End	SCHF11b(b)	12	N
3050	Patents, Trademarks - Beginning	SCHF11c(a)	12	N
3060	Patents, Trademarks - End	SCHF11c(b)	12	N
3070	Less Accum. Amortization - Beginning	SCHF11d(a)	12	N
3080	Less Accum. Amortization - End	SCHF11d(b)	12	N
3090	Other Assets - Beginning	SCH F12(a)	12	N
3100	Reserved	SCH F12(a)	6	Blank
3110	Other Assets - End	SCH F12(b)	12	N
@3120	Other Assets (Attach Schedule)	SCH F 12	6	"STMbnn" or Blank
3130	Total Assets - Beginning	SCH F13(a)	12	N
3140	Total Assets - End	SCH F13(b)	12	N
3150	Accounts Payable - Beginning	SCH F14(a)	12	N
3160	Accounts Payable - End	SCH F14(b)	12	N



Field Identification No.		Form Ref.	Length	Field Description
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3170	Other Current Liabilities - Beginning	SCH F15(a)	12	N
3180	Reserved	SCH F15(a)	6	BLANK
3190	Other Current Liabilities - End	SCH F15(b)	12	N
@3200	Other Current Liabilities (Attach Schedule)	SCH F 15	6	"STMbnn" or Blank
3210	Loans from Stockholders - Beginning	SCH F16(a)	12	N
3220	Loans From Stockholders - End	SCH F16(b)	12	N
3230	Other Liabilities - Beginning	SCH F17(a)	12	N
3240	Reserved	SCH F17(a)	6	Blank
3250	Other Liabilities - End	SCH F17(b)	12	N
@3260	Other Liabilities (Attach Schedule)	SCH F 17	6	"STMbnn" or Blank
3270	Preferred Stock - Beginning	SCHF18a(a)	12	N
3280	Preferred Stock - End	SCHF18a(b)	12	N
3290	Common Stock - Beginning	SCHF18b(a)	12	N
3300	Common Stock - End	SCHF18b(b)	12	N
3305	Paid-in or Capital Surplus - Beginning	SCH F19(a)	12	N
3310	Reserved	SCH F19(a)	6	Blank
3315	Paid-in or Capital Surplus - End	SCH F19(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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@3320	Paid-in or Capital Surplus (Attach Reconciliation)	SCH F 19	6	"STMbnn" or Blank
3330	Retained Earnings - Beginning	SCH F20 (a)	12	N
3340	Retained Earnings - End	SCH F20 (b)	12	N
3350	Less Cost of Treasury Stock - Beginning	SCH F21 (a)	12	N
3360	Less Cost of Treasury Stock - End	SCH F21 (b)	12	N
3370	Total Liabilities & Equity - Beginning	SCH F22 (a)	12	N
3380	Total Liabilities & Equity - End	SCH F22 (b)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0604" for Fixed; "nnnn" for variable format
		4	Value "*****"
3400		6	"FRMbbb"
3401		6	"5471bb"
3402		5	"PG04b"
3403		9	N (Primary SSN)
3404		1	Blank
3405		7	0000001
3410	SCH G 1	1	"X" or Blank
3420	SCH G 1	1	"X" or Blank
@3425	SCH G 1	6	"STMbnn" or Blank
3430	SCH G 2	1	"X" or Blank
3440	SCH G 2	1	"X" or blank
3450	SCH G 3	1	"X" or Blank
3460	SCH G 3	1	"X" or Blank
@3465	SCH G 3	6	"STMbnn" or Blank
3470	SCH H 1	18	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
3480	Capital Gains or Losses (Net Additions)	SCH H 2a	18	N
3490	Capital Gains or Losses (Net Subtractions)	SCH H 2a	18	N
3500	Depreciation & Amortization (Net Additions)	SCH H 2b	18	N
3510	Depreciation & Amortization (Net Subtractions)	SCH H 2b	18	N
3520	Depletion (Net Additions)	SCH H 2c	18	N
3530	Depletion (Net Subtractions)	SCH H 2c	18	N
3540	Investment Allowance (Net Additions)	SCH H 2d	18	N
3550	Investment Allowance (Net Subtractions)	SCH H 2d	18	N
3560	Charges To Reserves (Net Additions)	SCH H 2e	18	N
3570	Charges To Reserves (Net Subtractions)	SCH H 2e	18	N
3580	Inventory Adjustments (Net Additions)	SCH H 2f	18	N
3590	Inventory Adjustments (Net Subtractions)	SCH H 2f	18	N
3600	Taxes (Net Additions)	SCH H 2g	18	N
3610	Taxes (Net Subtractions)	SCH H 2g	18	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
3620	Other Earnings (Net Additions)	SCH H 2h	18	N
3625	Reserved	SCH H 2h	6	Blank
3630	Other Earnings (Net Subtractions)	SCH H 2h	18	N
@3635	Other Earnings (Attach Schedule)	SCH H 2h	6	"STMbnn" or Blank
3640	Total Net Additions	SCH H 3	18	N
3650	Total Net Subtractions	SCH H 4	18	N
3660	Current Earnings & Profits	SCH H 5a	18	N
3670	Dastm Gain or Loss	SCH H 5b	18	N
3680	Combine Lines 5a & 5b	SCH H 5c	18	N
3690	Earnings & Profits In U.S. Dollars	SCH H 5d	12	N
3700	Exchange Rate Used For Line 5d	SCH H 5d	11	N (nnnnnnn.nnnn)
3710	Subpart F Income	SCH I 1	12	N
3720	Earnings Invested in U.S. Property	SCH I 2	12	N
3730	Subpart F Income Previously Excluded	SCH I 3	12	N
3740	Previously Excluded Export Trade Income	SCH I 4	12	N
3750	Factoring Income	SCH I 5	12	N
3760	Total Lines 1-5	SCH I 6	12	N
3770	Dividends Received	SCH I 7	12	N
3780	Exchange Gain or Loss	SCH I 8	12	N

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
3790		1	"X" or Blank Income of Foreign Corporation Blocked (Yes Box)
3795		1	"X" or Blank Income of Foreign Corporation Blocked (No Box)
3800		1	"X" or Blank Did Any Become Unblocked (Yes Box)
3805		1	"X" or Blank Did Any Become Unblocked (No Box)
@3810		6	"STMbnn" or Blank Statement (If Yes, Explain)
@3815		6	"STMbnn" or Blank Additional Schedules I
		1	Value "#" Record Terminus Character

## SCHEDULE J (FORM 5471)

Accumulated Earnings & Profits of  
Controlled...

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0645" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record Identification	6	"SCHbbJ"
0001	Form Number	6	"5471bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Schedule Occurrence Number	7	0000001
0010	Identifying Number	9	NO ENTRY
0020	Name of Foreign Corporation	35	AN
0030	Balance BOY Post- 1986	1 (a)	18 N
0040	Current Year E&P	2a (a)	18 N
0050	Current Year Deficit in E&P	2b (a)	18 N
0060	Total Current and Accumulated E&P Post-1986	3 (a)	18 N
0070	Amounts Included Under Sec. 951 (a) Post-1986	4 (a)	18 N
0080	Actual Distributions Post- 1986	5b (a)	18 N
0090	Balance of E&P Post- 1986	6b (a)	18 N

SCHEDULE J (FORM 5471)

Accumulated Earnings & Profits of  
Controlled...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Balance At EOY Post-1986	7 (a)	18	N
0110	Balance BOY Pre-1987	1 (b)	18	N
0120	Total Current and Accumulated E&P Pre-1987	3 (b)	18	N
0130	Amounts Included Under Sec. 951 (a) Pre-1987	4 (b)	18	N
0140	Actual Distributions Pre-1987	5b (b)	18	N
0150	Balance of E&P Pre-1987	6b (b)	18	N
0160	Balance at EOY Pre-1987	7 (b)	18	N
0170	Balance BOY - Property	1 (c) (i)	18	N
0180	Amounts Included Under Sec. 951 (a) Property	4 (c) (i)	18	N
0190	Actual Distribution or Reclassification-Property	5a (c) (i)	18	N
0200	Balance of E&P-Property	6a (c) (i)	18	N
0210	Balance at EOY-Property	7 (c) (i)	18	N
0220	Balance BOY-Assets	1 (c) (ii)	18	N
0230	Amounts Included Under Sec. 951 (a) - Assets	4 (c) (ii)	18	N
0240	Actual Distribution or Reclassification-Assets	5a (c) (ii)	18	N



SCHEDULE J (FORM 5471)

Accumulated Earnings & Profits of  
Controlled...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	Balance of E&P - Assets	6a(c) (ii)	18	N
0260	Balance at EOY- Assets	7(c) (ii)	18	N
0270	Balance BOY-Income	1(c) (iii)	18	N
0280	Amounts Included Under Sec. 951(a) - Income	4(c) (iii)	18	N
0290	Actual Distribution or Reclassification- Income	5a(c) (iii)	18	N
0300	Balance of E&P- Income	6a(c) (iii)	18	N
0310	Balance at EOY- Income	7(c) (iii)	18	N
0320	Balance BOY Total	1(d)	18	N
0330	Balance at EOY Total	7(d)	18	N
	Record Terminus Character		1	Value "#"

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1300" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	Record Identification "SCHbbM"
0001		6	Form Number "5471bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler Blank
0005		7	Schedule Occurrence Number 0000001-0000005
0010		9	Identifying Number NO ENTRY
0020		35	Name of Foreign Corporation AN
0022		2	Country Code For Functional Currency N
0024		11	Exchange Rate N (nnnnnnn.nnnn)
0030	1 (b)	12	Sales of Stock in Trade - U.S. Person N
0040	2 (b)	12	Sales of Property Rights - U.S. Person N
0050	3 (b)	12	Compensation Received - U.S. Person N
0060	4 (b)	12	Commissions Received - U.S. Person N
0070	5 (b)	12	Rents, Royalties Received - U.S. Person N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign  
Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Dividends Received - U.S. Person	6 (b)	12	N
0090	Interest Received - U.S. Person	7 (b)	12	N
0100	Premiums Received - U.S. Person	8 (b)	12	N
0110	Add Lines 1 - 8 for U.S. Person	9 (b)	12	N
0120	Purchase of Stock In Trade - U.S. Person	10 (b)	12	N
0130	Purchase of Tangible Property - U.S. Person	11 (b)	12	N
0140	Purchase of Property Rights - U.S. Person	12 (b)	12	N
0150	Compensation Paid - U.S. Person	13 (b)	12	N
0160	Commissions Paid - U.S. Person	14 (b)	12	N
0170	Rents, Royalties Paid - U.S. Person	15 (b)	12	N
0180	Dividends Paid - U.S. Person	16 (b)	12	N
0190	Interest Paid - U.S. Person	17 (b)	12	N
0200	Add Lines 10 - 17 for U.S. Person	18 (b)	12	N
0210	Amounts Borrowed - U.S. Person	19 (b)	12	N
0220	Amounts Loaned - U.S. Person	20 (b)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0230	Sales of Stock in Trade - Domestic Corp.	1 (c)	12	N
0240	Sales of Property Rights - Domestic Corp.	2 (c)	12	N
0250	Compensation Received - Domestic Corp.	3 (c)	12	N
0260	Commissions Received - Domestic Corp.	4 (c)	12	N
0270	Rents, Royalties Received - Domestic Corp.	5 (c)	12	N
0280	Dividends Received - Domestic Corp.	6 (c)	12	N
0290	Interest Received - Domestic Corp.	7 (c)	12	N
0300	Premiums Received - Domestic Corp.	8 (c)	12	N
0310	Add Lines 1 - 8 for Domestic Corp.	9 (c)	12	N
0320	Purchase of Stock in Trade - Domestic Corp.	10 (c)	12	N
0330	Purchase of Tangible Property - Domestic Corp.	11 (c)	12	N
0340	Purchase of Property Rights - Domestic Corp.	12 (c)	12	N
0350	Compensation Paid - Domestic Corp.	13 (c)	12	N
0360	Commissions Paid - Domestic Corp.	14 (c)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0370	Rents, Royalties Paid - Domestic Corp.	15(c)	12	N
0380	Dividends Paid - Domestic Corp.	16(c)	12	N
0390	Interest Paid - Domestic Corp.	17(c)	12	N
0400	Add Lines 10 - 17 for Domestic Corp.	18(c)	12	N
0410	Amounts Borrowed - Domestic Corp.	19(c)	12	N
0420	Amounts Loaned - Domestic Corp.	20(c)	12	N
0430	Sales of Stock in Trade - Foreign Corp.	1(d)	12	N
0440	Sales of Property Rights - Foreign Corp.	2(d)	12	N
0450	Compensation Received - Foreign Corp.	3(d)	12	N
0460	Commissions Received - Foreign Corp.	4(d)	12	N
0470	Rents, Royalties Received - Foreign Corp.	5(d)	12	N
0480	Dividends Received - Foreign Corp.	6(d)	12	N
0490	Interest Received - Foreign Corp.	7(d)	12	N
0500	Premiums Received - Foreign Corp.	8(d)	12	N
0510	Add Lines 1 - 8 for Foreign Corp.	9(d)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0520	Purchase of Stock in Trade - Foreign Corp.	10(d)	12	N
0530	Purchase of Tangible Property - Foreign Corp.	11(d)	12	N
0540	Purchase of Property Rights - Foreign Corp.	12(d)	12	N
0550	Compensation Paid - Foreign Corp.	13(d)	12	N
0560	Commissions Paid - Foreign Corp.	14(d)	12	N
0570	Rents, Royalties Paid - Foreign Corp.	15(d)	12	N
0580	Dividends Paid - Foreign Corp.	16(d)	12	N
0590	Interest Paid - Foreign Corp.	17(d)	12	N
0600	Add Lines 10 - 17 for Foreign Corp.	18(d)	12	N
0610	Amounts Borrowed - Foreign Corp.	19(d)	12	N
0620	Amounts Loaned - Foreign Corp.	20(d)	12	N
0630	Sales of Stock in Trade - 10% Foreign Corp.	1(e)	12	N
0640	Sales of Property Rights - 10% Foreign Corp.	2(e)	12	N
0650	Compensation Received - 10% Foreign Corp.	3(e)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0660	Commissions Received - 10% Foreign Corp.	4 (e)	12	N
0670	Rents, Royalties Received - 10% Foreign Corp.	5 (e)	12	N
0680	Dividends Received - 10% Foreign Corp.	6 (e)	12	N
0690	Interest Received - 10% Foreign Corp.	7 (e)	12	N
0700	Premiums Received - 10% Foreign Corp.	8 (e)	12	N
0710	Add Lines 1 - 8 for 10% Foreign Corp.	9 (e)	12	N
0720	Purchase of Stock in Trade - 10% Foreign Corp.	10 (e)	12	N
0730	Purchase of Tangible Property - 10% Foreign Corp.	11 (e)	12	N
0740	Purchase of Property Rights - 10% Foreign Corp.	12 (e)	12	N
0750	Compensation Paid - 10% Foreign Corp.	13 (e)	12	N
0760	Commissions Paid - 10% Foreign Corp.	14 (e)	12	N
0770	Rents, Royalties Paid - 10% Foreign Corp.	15 (e)	12	N
0780	Dividends Paid - 10% Foreign Corp.	16 (e)	12	N
0790	Interest Paid - 10% Foreign Corp.	17 (e)	12	N

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0800	Add Lines 10 - 17 for 10% Foreign Corp.	18(e)	12	N
0810	Amounts Borrowed - 10% Foreign Corp.	19(e)	12	N
0820	Amounts Loaned - 10% Foreign Corp.	20(e)	12	N
0830	Sales of Stock in Trade - 10% Any Corp.	1(f)	12	N
0840	Sales of Property Rights - 10% Any Corp.	2(f)	12	N
0850	Compensation Received - 10% Any Corp.	3(f)	12	N
0860	Commissions Received - 10% Any Corp.	4(f)	12	N
0870	Rents, Royalties Received - 10% Any Corp.	5(f)	12	N
0880	Dividends Received - 10% Any Corp.	6(f)	12	N
0890	Interest Received - 10% Any Corp.	7(f)	12	N
0900	Premiums Received - 10% Any Corp.	8(f)	12	N
0910	Add Lines 1 - 8 for 10% Any Corp.	9(f)	12	N
0920	Purchase of Stock in Trade - 10% Any Corp.	10(f)	12	N
0930	Purchase of Tangible Property - 10% Any Corp.	11(f)	12	N



SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0940	Purchase of Property Rights - 10% Any Corp.	12(f)	12	N
0950	Compensation Paid - 10% Any Corp.	13(f)	12	N
0960	Commissions Paid - 10% Any Corp.	14(f)	12	N
0970	Rents, Royalties Paid - 10% Any Corp.	15(f)	12	N
0980	Dividends Paid - 10% Any Corp.	16(f)	12	N
0990	Interest Paid - 10% Any Corp.	17(f)	12	N
1000	Add Lines 10 - 17 for 10% Any Corp.	18(f)	12	N
1010	Amounts Borrowed - 10% Any Corp.	19(f)	12	N
1020	Amounts Loaned - 10% Any Corp.	20(f)	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE N (FORM 5471)

Return of Officers, Directors & 10%  
or .....

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1388" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbN"
0001		6	"5471bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	Blank
0005		7	0000001
0010		9	NO ENTRY
0020		35	AN
0030		2	N
0035		11	N (nnnnnnn.nnnn)
@0036		6	"STMbnn" or Blank
*0040	PT I SEC A	20	AN or "STMbnn"
+0045	PT I SEC A	6	Blank
+0050	PT I SEC A	6	R
+0060	PT I SEC A	12	N
+0070	PT I SEC A	12	N

SCHEDULE N (FORM 5471)

Return of Officers, Directors & 10%  
or .....

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Description of Securities-2	PT I SEC A	20	AN
0085	Filler	PT I SEC A	6	Blank
0090	Interest Rate-2	PT I SEC A	6	R or Blank
0100	Face Value: Beginning of Year-2	PT I SEC A	12	N or Blank
0110	Face Value: End of Year-2	PT I SEC A	12	N or Blank
0120	Description of Securities-3	PT I SEC A	20	AN
0125	Filler	PT I SEC A	6	Blank
0130	Interest Rate-3	PT I SEC A	6	R or Blank
0140	Face Value: Beginning of Year-3	PT I SEC A	12	N or Blank
0150	Face Value: End of Year-3	PT I SEC A	12	N or Blank
0160	Description of Securities-4	PT I SEC A	20	AN
0165	Filler	PT I SEC A	6	Blank
0170	Interest Rate-4	PT I SEC A	6	R or Blank
0180	Face Value: Beginning of Year-4	PT I SEC A	12	N or Blank
0190	Face Value: End of Year-4	PT I SEC A	12	N or Blank
0200	Name of Holder	PT I SEC B	40	AN
0205	Name of Holder - Name Line 2	PT I SEC B	40	AN
0210	Address of Holder	PT I SEC B	35	AN
0220	City of Holder	PT I SEC B	22	AN
0230	State of Holder	PT I SEC B	2	AN

SCHEDULE N (FORM 5471)

Return of Officers, Directors & 10%  
or .....

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0240	Zip Code of Holder	PT I SEC B	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0250	Class of Securities	PT I SEC B	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY
0260	Number of Securities Held-BOY	PT I SEC B	10	N
0270	Face Value of Securities Held-BOY	PT I SEC B	12	N
0280	Number of Securities Held-EOY	PT I SEC B	10	N
0290	Face Value of Securities Held- EOY	PT I SEC B	12	N
0300	Explanation of Change in Holdings	PT I SEC B	40	AN
0305	Date of Change in Holdings	PT I SEC B	8	YYYYMMDD
0310	Name of Holder-2	PT I SEC B	40	AN
0315	Name of Holder-2- Name Line 2	PT I SEC B	40	AN
0320	Address of Holder-2	PT I SEC B	35	AN
0330	City of Holder-2	PT I SEC B	22	AN
0340	State of Holder-2	PT I SEC B	2	AN
0350	Zip Code of Holder-2	PT I SEC B	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0360	Class of Securities- 2	PT I SEC B	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY
0370	Number of Securities Held-BOY- 2	PT I SEC B	10	N or Blank

SCHEDULE N (FORM 5471)

Return of Officers, Directors & 10%  
or .....

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0380	Face Value of Securities Held-BOY-2	PT I SEC B	12	N or Blank
0390	Number of Securities Held-EOY-2	PT I SEC B	10	N or Blank
0400	Face Value of Securities Held-EOY-2	PT I SEC B	12	N or Blank
0410	Explanation of Change in Holdings-2	PT I SEC B	40	AN
0415	Date of Change in Holdings-2	PT I SEC B	8	YYYYMMDD or Blank
0420	Name of Holder-3	PT I SEC B	40	AN
0425	Name of Holder-3- Name Line 2	PT I SEC B	40	AN
0430	Address of Holder-3	PT I SEC B	35	AN
0440	City of Holder-3	PT I SEC B	22	AN
0450	State of Holder-3	PT I SEC B	2	AN
0460	Zip Code of Holder-3	PT I SEC B	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0470	Class of Securities-3	PT I SEC B	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY
0480	Number of Securities Held-BOY-3	PT I SEC B	10	N or Blank
0490	Face Value of Securities Held BOY-3	PT I SEC B	12	N or Blank
0500	Number of Securities Held-EOY-3	PT I SEC B	10	N or Blank

SCHEDULE N (FORM 5471)

Return of Officers, Directors & 10%  
or .....

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0510	Face Value of Securities Held-EOY-3	PT I SEC B	12	N or Blank
0520	Explanation of Change in Holdings-3	PT I SEC B	40	AN
0525	Date of Change in Holdings-3	PT I SEC B	8	YYYYMMDD or Blank
0530	Gross Income	1	12	N
@0535	Attach Schedule of Gross Income	1	6	"STMbnn" or Blank
0540	Deductions Allowed	2	12	N
@0545	Attach Schedule of Deductions	2	6	"STMbnn" or Blank
0550	Taxable Income (Loss)	3	12	N
0560	Taxes	4a	12	N
@0565	Attach Schedules Per Instructions	4a	6	"STMbnn" or Blank
0570	Charitable Contributions	4b	12	N
0580	Special Deductions Disallowed	4c	12	N
0590	Net Operating Loss	4d	12	N
0600	Expenses and Depreciation	4e	12	N
@0605	Attach Statement for each Property	4e	6	"STMbnn" or Blank
0610	Taxes and Contributions	4f	12	N
0620	Total Adjustments	4g	12	N

SCHEDULE N (FORM 5471)

Return of Officers, Directors & 10%  
or .....

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0630	Combine Line 3 and Line 4g	5	12	N
0640	Deduction for Dividends Paid	6	12	N
0650	Subtract Line 6 from Line 5	7	12	N
0660	Deductions Allowed	8	12	N
@0665	Attach Designation Required	8	6	STMbnn or Blank
0670	Undistributed Foreign Company Income	9	12	N
0680	Taxable Dividends Paid: Cash - Date Paid	10a	8	YYYYMMDD
0690	Taxable Dividends Paid: Cash - Amount	10a	12	N
0700	Taxable Dividends Paid: Property - Date Paid	10b	8	YYYYMMDD
0710	Taxable Dividends Paid: Property - Amount	10b	12	N
0715	Nature of Property	10b	20	AN
0720	Taxable Dividends Paid: Obligations - Date	10c	8	YYYYMMDD
0730	Taxable Dividends Paid: Obligations - Amount	10c	12	N
0740	Consent Dividends	11	12	N
@0745	Attach Schedule of Dividends	11	6	"STMbnn" or Blank

SCHEDULE N (FORM 5471)

Return of Officers, Directors & 10%  
or .....

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0750	Deduction for Dividends Paid During Tax Year	12	12	N
@0755	Global Section A and B Attachments		6	"STMbnn" or Blank
	Record Terminus Character		1	Value "#"



SCHEDULE O (FORM 5471) PAGE 1 Organization or Reorganization  
of Foreign Corp.

Field Identification No.	Form Ref.	Length	Field Description
		4	"2150" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbO"
0001		6	"5471bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	Blank
0005		7	0000001 - 0000005
0010		9	NO ENTRY
0020		35	AN
0030	I (a)	40	AN
0035	I (a)	40	AN
0040	I (b)	35	AN
0050	I (b)	22	AN
0060	I (b)	2	AN
0070	I (b)	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
0080	I (c)	9	N
0090	I (d)	8	YYYYMMDD

SCHEDULE O (FORM 5471) PAGE 1 Organization or Reorganization  
of Foreign Corp.

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Date of Additional Acquisition	I (e)	8	YYYYMMDD
0110	Name of Shareholder-2	I (a)	40	AN
0115	Name of Shareholder-2 - Name Line 2	I (a)	40	AN
0120	Address of Shareholder-2	I (b)	35	AN
0130	City of Shareholder-2	I (b)	22	AN
0140	State of Shareholder-2	I (b)	2	AN
0150	Zip Code of Shareholder-2	I (b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0160	Identifying Number of Shareholder-2	I (c)	9	N or Blank
0170	Date of Original Acquisition-2	I (d)	8	YYYYMMDD or blank
0180	Date of Additional Acquisition-2	I (e)	8	YYYYMMDD or Blank
0190	Name of Shareholder-3	I (a)	40	AN
0195	Name of Shareholder-3 - Name Line 2	I (a)	40	AN
0200	Address of Shareholder-3	I (b)	35	AN
0210	City of Shareholder-3	I (b)	22	AN
0220	State of Shareholder-3	I (b)	2	AN
0230	Zip Code of Shareholder-3	I (b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0240	Identifying Number of Shareholder-3	I (c)	9	N or Blank
0250	Date of Original Acquisition-3	I (d)	8	YYYYMMDD or Blank
0260	Date of Additional Acquisition-3	I (e)	8	YYYYMMDD or Blank
0270	Name of Shareholder-4	I (a)	40	AN
0275	Name of Shareholder-4 - Name Line 2	I (a)	40	AN
0280	Address of Shareholder-4	I (b)	35	AN
0290	City of Shareholder-4	I (b)	22	AN
0300	State of Shareholder-4	I (b)	2	AN
0310	Zip Code of Shareholder-4	I (b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0320	Identifying Number of Shareholder-4	I (c)	9	N or Blank
0330	Date of Original Acquisition-4	I (d)	8	YYYYMMDD or Blank
0340	Date of Additional Acquisition-4	I (e)	8	YYYYMMDD or Blank
@0345	Part I Additional Information	Part I	6	"STMbnn" or blank
0350	Name of U.S. Shareholder	II A(a)	40	AN
0355	Name of U.S. Shareholder - N/L 2	II A(a)	40	AN
0360	Address of U.S. Shareholder	II A(a)	35	AN

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0370	City of U.S. Shareholder	II A(a)	22	AN
0380	State of U.S. Shareholder	II A(a)	2	AN
0390	Zip Code of U.S. Shareholder	II A(a)	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
0395	Identifying Number of U.S. Shareholder	II A(a)	9	N or Blank
0400	Type of Return	II A(b) (1)	8	AN
0410	Date Return Filed	II A(b) (2)	8	YYYYMMDD
0420	IRS Center Where Filed	II A(b) (3)	12	AN
0430	Date Information Return Filed	II A(c)	8	YYYYMMDD or Blank
0440	Name of U.S. Shareholder-2	II A(a)	40	AN
0445	Name of U.S. Shareholder-2 - N/L 2	II A(a)	40	AN
0450	Address of U.S. Shareholder-2	II A(a)	35	AN
0460	City of U.S. Shareholder-2	II A(a)	22	AN
0470	State of U.S. Shareholder-2	II A(a)	2	AN
0480	Zip Code of U.S. Shareholder-2	II A(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0485	Identifying Number of U.S. Shareholder- 2	II A(a)	9	N or Blank
0490	Type of Return-2	II A(b) (1)	8	AN

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0500	Date Return Filed-2	II A(b) (2)	8	YYYYMMDD or Blank
0510	IRS Center Where Filed-2	II A(b) (3)	12	AN
0520	Date Information Return Filed-2	II A(c)	8	YYYYMMDD or Blank
0530	Name of U.S. Shareholder-3	II A(a)	40	AN
0535	Name of U.S. Shareholder-3 - N/L 2	II A(a)	40	AN
0540	Address of U.S. Shareholder-3	II A(a)	35	AN
0550	City of U.S. Shareholder-3	II A(a)	22	AN
0560	State of U.S. Shareholder-3	II A(a)	2	AN
0570	Zip Code of U.S. Shareholder-3	II A(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0575	Identifying Number of U.S. Shareholder-3	II A(a)	9	N or blank
0580	Type of Return-3	II A(b) (1)	8	AN
0590	Date Return Filed-3	II A(b) (2)	8	YYYYMMDD or Blank
0600	IRS Center Where Filed-3	II A(b) (3)	12	AN
0610	Date Information Return Filed-3	II A(c)	8	YYYYMMDD or Blank
@0615	Part II Section A Additional Information	Part II	6	"STMbnn" or blank
@0620	Attach Statement of U.S. Persons	II A	6	"STMbnn" or Blank

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Field Identification No.	Form Ref.	Length	Field Description
0630	II B(a)	40	AN Name of U.S. Officer or Director
0635	II B(a)	40	AN Name of U.S. Officer or Director - N/L 2
0640	II B(b)	35	AN Address of U.S. Officer
0650	II B(b)	22	AN City of U.S. Officer
0660	II B(b)	2	AN State of U.S. Officer
0670	II B(b)	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank Zip Code of U.S. Officer
0680	II B(c)	9	N Social Security Number
0690	II B(d)	1	"X" or blank Officer
0700	II B(d)	1	"X" or blank Director
0710	II B(a)	40	AN Name of U.S. Officer or Director-2
0715	II B(a)	40	AN Name of U.S. Officer or Director-2 - N/L 2
0720	II B(b)	35	AN Address of U.S. Officer-2
0730	II B(b)	22	AN City of U.S. Officer-2
0740	II B(b)	2	AN State of U.S. Officer-2
0750	II B(b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank Zip Code of U.S. Officer-2
0760	II B(c)	9	N or blank Social Security Number-2

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0770	Officer-2	II B(d)	1	"X" or blank
0780	Director-2	II B(d)	1	"X" or blank
0790	Name of U.S. Officer or Director-3	II B(a)	40	AN
0795	Name of U.S. Officer or Director-3 - N/L 2	II B(a)	40	AN
0800	Address of U.S. Officer-3	II B(b)	35	AN
0810	City of U.S. Officer-3	II B(b)	22	AN
0820	State of U.S. Officer-3	II B(b)	2	AN
0830	Zip Code of U.S. Officer-3	II B(b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0840	Social Security Number-3	II B(c)	9	N or blank
0850	Officer-3	II B(d)	1	X or blank
0860	Director-3	II B(d)	1	X or blank
@0865	Part II Section B Additional Information	Part II	6	"STMbnn" or blank
0870	Name of Shareholder Filing	II C(a)	40	AN
0880	Class of Stock Acquired	II C(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
0890	Date of Acquisition	II C(c)	8	YYYYMMDD or Blank
0900	Method of Acquisition	II C(d)	8	AN
0910	Number of Shares Acquired Directly	II C(e) (1)	10	N or Blank

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of Foreign Corp.

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0920	Number of Shares Acquired Indirectly	II C(e) (2)	10	N or Blank
0930	Number of Shares Acquired Constructively	II C(e) (3)	10	N or Blank
0940	Name of Shareholder Filing-2	II C(a)	40	AN
0950	Class of Stock Acquired-2	II C(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
0960	Date of Acquisition-2	II C(c)	8	YYYYMMDD or Blank
0970	Method of Acquisition-2	II C(d)	8	AN
0980	Number of Shares Acquired Directly-2	II C(e) (1)	10	N or Blank
0990	Number of Shares Acquired Indirectly-2	II C(e) (2)	10	N or Blank
1000	Number of Shares Acquired Constructively-2	II C(e) (3)	10	N or Blank
1010	Name of Shareholder Filing-3	II C(a)	40	AN
1020	Class of Stock Acquired-3	II C(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
1030	Date of Acquisition-3	II C(c)	8	YYYYMMDD or Blank
1040	Method of Acquisition-3	II C(d)	8	AN
1050	Number of Shares Acquired Directly-3	II C(e) (1)	10	N or Blank



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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1060	Number of Shares Acquired Indirectly- 3	II C(e) (2)	10	N or Blank
1065	Number of Shares Acquired Constructively-3	II C(e) (3)	10	N or Blank
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"2451" for Fixed; "nnnn" for variable format
		4	Value "*****"
1070		6	"SCHbbO"
1071		6	"5471bb"
1072		5	"PG02b"
1073		9	N (Primary SSN)
1074		1	Blank
1075		7	0000001 - 0000005
1080	II C(f)	12	N or Blank
1090	II C(g)	40	AN
1095	II C(g)	40	AN
1100	II C(g)	35	AN
1110	II C(g)	22	AN
1120	II C(g)	2	AN
1130	II C(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
1135	II C	35	AN or blank

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1140	Amount Paid or Value Given-2	II C(f)	12	N or Blank
1150	Name From Whom Shares Were Acquired-2	II C(g)	40	AN
1155	Name From Whom Shares Were Acquired-2 - N/L 2	II C(g)	40	AN
1160	Address-Person From Whom Shares Acquired-2	II C(g)	35	AN
1170	City-Person From Whom Shares Acquired-2	II C(g)	22	AN
1180	State-Person From Whom Shares Acquired-2	II C(g)	2	AN
1190	Zip Code-Person From Whom Shares Acquired-2	II C(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
1195	Country-Person from Whom Shares Acquired-2	II C	35	AN or blank
1200	Amount Paid or Value Given-3	II C(f)	12	N or Blank
1210	Name From Whom Shares Were Acquired-3	II C(g)	40	AN
1215	Name From Whom Shares Were Acquired-3 - N/L 2	II C(g)	40	AN
1220	Address-Person From Whom Shares Acquired-3	II C(g)	35	AN
1230	City-Person From Whom Shares Acquired-3	II C(g)	22	AN

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Field Identification No.	Form Ref.	Length	Field Description
1240	II C(g)	2	AN
1250	II C(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
1253	II C	35	AN or blank
@1255	II	6	"STMbnn" or blank
1260	II D(a)	40	AN
1270	II D(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
1280	II D(c)	8	YYYYMMDD or Blank
1290	II D(d)	8	AN
1300	II D(e) (1)	10	N or Blank
1310	II D(e) (2)	10	N or Blank
1320	II D(e) (3)	10	N or Blank
1330	II D(a)	40	AN
1340	II D(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
1350	II D(c)	8	YYYYMMDD or Blank

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1360	Method Of Disposition-2	II D(d)	8	AN
1370	Number of Shares Disposed Directly-2	II D(e) (1)	10	N or Blank
1380	Number of Shares Disposed Indirectly-2	II D(e) (2)	10	N or Blank
1390	Number of Shares Disposed Constructively-2	II D(e) (3)	10	N or Blank
1400	Name of Shareholder Disposing of Stock-3	II D(a)	40	AN
1410	Class of Stock-3	II D(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
1420	Date of Disposition-3	II D(c)	8	YYYYMMDD or Blank
1430	Method of Disposition-3	II D(d)	8	AN
1440	Number of Shares Disposed Directly-3	II D(e) (1)	10	N or Blank
1450	Number of Shares Disposed Indirectly-3	II D(e) (2)	10	N or Blank
1460	Number of Shares Disposed Constructively-3	II D(e) (3)	10	N or Blank
1470	Amount Received	II D(f)	12	N or Blank
1480	Name To Whom Disposition of Stock Was Made	II D(g)	40	AN
1485	Name To Whom Disposition Made - N/L 2	II D(g)	40	AN

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1490	Address of Person to Whom Disposition	II D(g)	35	AN
1500	City of Person to Whom Disposition	II D(g)	22	AN
1510	State of Person to Whom Disposition	II D(g)	2	AN
1520	Zip Code of Person to Whom Disposition	II D(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
1525	Country of Person to Whom Disposition	II D	35	AN or blank
1530	Amount Received-2	II D(f)	12	N or Blank
1540	Name To Whom Disposition of Stock Was Made-2	II D(g)	40	AN
1545	Name To Whom Disposition Made-2 - N/L 2	II D(g)	40	AN
1550	Address of Person to Whom Disposition-2	II D(g)	35	AN
1560	City of Person to Whom Disposition-2	II D(g)	22	AN
1570	State of Person to Whom Disposition-2	II D(g)	2	AN
1580	Zip Code of Person to Whom Disposition-2	II D(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
1585	Country of Person to Whom Disposition-2	II D	35	AN or blank
1590	Amount Received-3	II D(f)	12	N or Blank
1600	Name To Whom Disposition of Stock Was Made-3	II D(g)	40	AN

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1605	Name To Whom Disposition Made-3 - N/L 2	II D(g)	40	AN
1610	Address of Person to Whom Disposition- 3	II D(g)	35	AN
1620	City of Person to Whom Disposition-3	II D(g)	22	AN
1630	State of Person to Whom Disposition-3	II D(g)	2	AN
1640	Zip Code of Person to Whom Disposition- 3	II D(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
1643	Country of Person to Whom Disposition- 3	II D	35	AN or blank
@1645	Part II Section D Additional Information	II	6	"STMbnn" or blank
1650	Name of Transferor	II E(a)	40	AN
1655	Name of Transferor - Name Line 2	II E(a)	40	AN
1660	Address of Transferor	II E(a)	35	AN
1670	City of Transferor	II E(a)	22	AN
1680	State of Transferor	II E(a)	2	AN
1690	Zip Code of Transferor	II E(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
1695	Country of Transferor	II E	35	AN or blank
1700	Identifying Number of Transferor	II E(b)	9	N or Blank
1710	Date of Transfer	II E(c)	8	YYYYMMDD or Blank

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1720	Name of Transferor-2	II E(a)	40	AN
1725	Name of Transferor-2 - Name Line 2	II E(a)	40	AN
1730	Address of Transferor-2	II E(a)	35	AN
1740	City of Transferor-2	II E(a)	22	AN
1750	State of Transferor-2	II E(a)	2	AN
1760	Zip Code of Transferor-2	II E(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
1765	Country of Transferor-2	II E	35	AN or blank
1770	Identifying Number of Transferor-2	II E(b)	9	N or Blank
1780	Date of Transfer-2	II E(c)	8	YYYYMMDD or Blank
1790	Name of Transferor-3	II E(a)	40	AN
1795	Name of Transferor-3 - Name Line 2	II E(a)	40	AN
1800	Address of Transferor-3	II E(a)	35	AN
1810	City of Transferor-3	II E(a)	22	AN
1820	State of Transferor-3	II E(a)	2	AN
1830	Zip Code of Transferor-3	II E(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
1835	Country of Transferor-3	II E	35	AN or blank
1840	Identifying Number of Transferor-3	II E(b)	9	N or Blank
1850	Date of Transfer-3	II E(c)	8	YYYYMMDD or Blank



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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1860	Description of Assets	II E(d) (1)	40	AN
1870	Fair Market Value	II E(d) (2)	12	N or Blank
1880	Adjusted Basis	II E(d) (3)	12	N or Blank
1890	Description of Assets Transferred	II E(e)	40	AN
1900	Description of Assets-2	II E(d) (1)	40	AN
1910	Fair Market Value-2	II E(d) (2)	12	N or Blank
1920	Adjusted Basis-2	II E(d) (3)	12	N or blank
1930	Description of Assets Transferred-2	II E(e)	40	AN
1940	Description of Assets-3	II E(d) (1)	40	AN
1950	Fair Market Value-3	II E(d) (2)	12	N or Blank
1960	Adjusted Basis-3	II E(d) (3)	12	N or Blank
1970	Description of Assets Transferred-3	II E(e)	40	AN
@1975	Part II Section E Additional Information	II	6	"STMbnn" or blank
@1980	Attach Schedule if Filed Tax Return	II F(a)	6	"STMbnn" or Blank
1990	Date of Any Reorganization During Last 4 Years	II F(b)	8	YYYYMMDD or Blank
@2000	Attach A Chart	II F(c)	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0747" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"5713bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Form Occurrence Number	7	N 0000001
0010	Tax Year Beginning	8	YYYYMMDD
0020	Tax Year Ending	8	YYYYMMDD
0040	Identifying Number	9	NO ENTRY
0050	Address	35	AN
0060	City	22	AN
0070	State	2	AN
0080	Zip Code	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
0090	Service Center Where Return Is Filed	10	AN
0100	Type Of Filer: (individual)	1	"X" or blank
0110	Type Of Filer: (partnership)	1	NO ENTRY
0120	Type Of Filer: (corporation)	1	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	Type Of Filer: (trust)		1	NO ENTRY
0140	Type Filer: (estate)		1	NO ENTRY
0150	Type Of Filer: (other)		1	"X" or blank
0160	Adjusted Gross Income (Individuals)	1	12	N
0170	Partner/Corporation Name	2a/b	35	NO ENTRY
0180	Partner/Corporation Identifying Number	2a/b	9	NO ENTRY
0190	Partner/Corporation Name - 2	2a/b	35	NO ENTRY
0200	Partner Corporation Identifying Number - 2	2a/b	9	NO ENTRY
0210	Partner/Corporation Name - 3	2a/b	35	NO ENTRY
0220	Partner Corporation Identifying Number - 3	2a/b	9	NO ENTRY
0230	Partner/Corporation Name - 4	2a/b	35	NO ENTRY
0240	Partner/Corporation Identifying Number - 4	2a/b	9	NO ENTRY
0250	Partner/Corporation Name - 5	2a/b	35	NO ENTRY
0260	Partner/Corporation Identifying Number - 5	2a/b	9	NO ENTRY
0270	Partner/Corporation Name - 6	2a/b	35	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0280	Partner/Corporation Identifying Number - 6	2a/b	9	NO ENTRY
0290	Partner/Corporation Name - 7	2a/b	35	NO ENTRY
0300	Partner/Corporation Identifying Number - 7	2a/b	9	NO ENTRY
0305	Attachment - Additional Information	2a/b	6	NO ENTRY
0310	Additional Information Included	2a/b	1	NO ENTRY
0320	Partnership Principal Business Activity Code	2c	6	NO ENTRY
0330	Principal Business Activity Description	2c	35	NO ENTRY
0340	Partnership IC-DISCs Code	2d	3	NO ENTRY
0350	IC-DISCs Description	2d	35	NO ENTRY
0360	Partnership's Total Assets	3a	12	NO ENTRY
0370	Partnership's Ordinary Income	3b	12	NO ENTRY
0380	Type Of Form 1120 Series Filed	4a	6	NO ENTRY
0390	Name Of Corporation	4b(1)	35	NO ENTRY
0400	Employer Identification Number	4b(2)	9	NO ENTRY
0410	Taxable Year Beginning	4b(3)	8	NO ENTRY
0420	Taxable Year Ending	4b(3)	8	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0430	Total Assets	4c(1)	12	NO ENTRY
0440	Taxable Income	4c(2)	12	NO ENTRY
0450	Total Income Of Estates Or Trusts	5	12	NO ENTRY
0460	Foreign Tax Credit	6a	12	N
0470	Deferral Of Earnings	6b	12	N
0480	Deferral Of IC-DISC Income	6c	12	NO ENTRY
0490	Exempt FSC Income	6d	12	NO ENTRY
0500	Excludable Extra-Territorial Income	6e	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1396" for Fixed; "nnnn" for variable format
		4	Value "*****"
0510		6	"FRMbbb"
0511		6	"5713bb"
0512		5	"PG02b"
0513		9	N (Primary SSN)
			Taxpayer Identification Number
0514		1	blank
0515		7	N 0000001
			Form Occurrence Number
0520	7a	1	"X" or blank
			Operations Reportable Under Section 999(a) - Yes
0530	7a	1	"X" or blank
			Operations Reportable Under Section 999(a) - No
0540	7b	1	"X" or blank
			Foreign Corporation Controlled - Yes Box
0550	7b	1	"X" or blank
			Foreign Corporation Controlled - No Box
0560	7c	1	"X" or blank
			Do You Own Any Stock Of IC-DISC - Yes Box
0570	7c	1	"X" or blank
			Do You Own Any Stock Of IC-DISC - No Box
0580	7d	1	"X" or blank
			Do You Claim Foreign Tax Credit - Yes Box
0590	7d	1	"X" or blank
			Do You Claim Foreign Tax Credit - No Box

Field Identification No.		Form Ref.	Length	Field Description
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0600	Do You Control Any Corporation - Yes Box	7e	1	"X" or blank
0610	Do You Control Any Corporation - No Box	7e	1	"X" or blank
0620	If Yes, Did Corporation Participate - Yes Box	7e	1	"X" or blank
0630	If Yes, Did Corporation Participate - No Box	7e	1	"X" or blank
0640	Are You Controlled - Yes Box	7f	1	"X" or blank
0650	Are You Controlled - No Box	7f	1	"X" or blank
0660	If Yes, Did Person Participate - Yes Box	7f	1	"X" or blank
0670	If Yes, Did Person Participate - No Box	7f	1	"X" or blank
0680	Treated Under Section 671 As Owner - Yes Box	7g	1	"X" or blank
0690	Treated Under Section 671 As Owner - No Box	7g	1	"X" or blank
0700	Partner In A Partnership - Yes Box	7h	1	"X" or blank
0710	Partner In A Partnership - No Box	7h	1	"X" or blank
0720	Are You A Foreign Sales Corporation - Yes Box	7i	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0730	Are You A Foreign Sales Corporation - No Box	7i	1	"X" or blank
0732	Are You Excluding Extraterritorial Income - Yes	7j	1	"X" or blank
0734	Are You Excluding Extraterritorial Income - No	7j	1	"X" or blank
0740	Boycott Of Israel - Yes Box	8	1	"X" or blank
0750	Boycott Of Israel - No Box	8	1	"X" or blank
0760	Are You Submitting Additional Information	8	1	"X" or blank
*0770	Name Of Country	8a(1)	35	AN or "STMbnn" or blank
+0780	Identifying Number Of Person Having Operations	8a(2)	9	N
+0790	Principal Business Activity Code	8a(3)	6	N
*+0800	Description Of Principal Business Activity	8a(4)	35	AN or "STMbnn"
+0810	IC-DISCs Product Code	8a(5)	3	NO ENTRY
0820	Name Of Country - 2	8b(1)	35	AN or blank
0830	Identifying Number Of Person Having Operations - 2	8b(2)	9	N or blank
0840	Principal Business Activity Code - 2	8b(3)	6	N or blank
0850	Description Of Principal Business Activity - 2	8b(4)	35	AN or blank



Field Identification No.		Form Ref.	Length	Field Description
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0860	IC-DISCs Product Code - 2	8b(5)	3	NO ENTRY
0870	Name Of Country - 3	8c(1)	35	AN or blank
0880	Identifying Number Of Person Having Operations - 3	8c(2)	9	N or blank
0890	Principal Business Activity Code - 3	8c(3)	6	N or blank
0900	Description Of Principal Business Activity - 3	8c(4)	35	AN or blank
0910	IC-DISCs Product Code - 3	8c(5)	3	NO ENTRY
0920	Name Of Country - 4	8d(1)	35	AN or blank
0930	Identifying Number Of Person Having Operations - 4	8d(2)	9	N or blank
0940	Principal Business Activity Code - 4	8d(3)	6	N or blank
0950	Description Of Principal Business Activity - 4	8d(4)	35	AN or blank
0960	IC-DISCs Product Code - 4	8d(5)	3	NO ENTRY
0970	Name Of Country - 5	8e(1)	35	AN or blank
0980	Identifying Number Of Person Having Operations - 5	8e(2)	9	N or blank
0990	Principal Business Activity Code - 5	8e(3)	6	N or blank
1000	Description Of Principal Business Activity - 5	8e(4)	35	AN or blank
1010	IC-DISCs Product Code - 5	8e(5)	3	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
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1020	Name Of Country - 6	8f(1)	35	AN or blank
1030	Identifying Number Of Person Having Operations - 6	8f(2)	9	N or blank
1040	Principal Business Activity Code - 6	8f(3)	6	N or blank
1050	Description Of Principal Business Activity - 6	8f(4)	35	AN or blank
1060	IC-DISCs Product Code - 6	8f(5)	3	NO ENTRY
1070	Name Of Country - 7	8g(1)	35	AN or blank
1080	Identifying Number Of Person Having Operations - 7	8g(2)	9	N or blank
1090	Principal Business Activity Code - 7	8g(3)	6	N or blank
1100	Description Of Principal Business Activity - 7	8g(4)	35	AN or blank
1110	IC-DISCs Product Code - 7	8g(5)	3	NO ENTRY
1120	Name Of Country - 8	8h(1)	35	AN or blank
1130	Identifying Number Of Person Having Operations	8h(2)	9	N OR BLANK
1140	Principal Business Activity Code - 8	8h(3)	6	N or blank
1150	Description Of Principal Business Activity - 8	8h(4)	35	AN or blank
1160	IC-DISCs Product Code - 8	8h(5)	3	NO ENTRY
1170	Name Of Country - 9	8i(1)	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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1180	Identifying Number Of Person Having Operations - 9	8i(2)	9	N or blank
1190	Principal Business Activity Code - 9	8i(3)	6	N or blank
1200	Description Of Principal Business Activity - 9	8i(4)	35	AN or blank
1210	IC-DISCs Product Code - 9	8i(5)	3	NO ENTRY
1220	Name Of Country - 10	8j(1)	35	AN or blank
1230	Identifying Number Of Person Having Operations-10	8j(2)	9	N or blank
1240	Principal Business Activity Code - 10	8j(3)	6	N or blank
1250	Description Of Principal Business Activity - 10	8j(4)	35	AN or blank
1260	IC-DISCs Product Code - 10	8j(5)	3	NO ENTRY
1270	Name Of Country - 11	8k(1)	35	AN or blank
1280	Identifying Number Of Person Having Operations-11	8k(2)	9	N or blank
1290	Principal Business Activity Code - 11	8k(3)	6	N or blank
1300	Description Of Principal Business Activity - 11	8k(4)	35	AN or blank
1310	IC-DISCs Product Code - 11	8k(5)	3	NO ENTRY
1320	Name Of Country - 12	8l(1)	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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1330	Identifying Number Of Person Having Operations-12	8l(2)	9	N or blank
1340	Principal Business Activity Code - 12	8l(3)	6	N or blank
1350	Description Of Principal Business Activity - 12	8l(4)	35	AN or blank
1360	IC-DISCs Product Code - 12	8l(5)	3	NO ENTRY
1370	Name Of Country - 13	8m(1)	35	AN or blank
1380	Identifying Number Of Person Having Operations-13	8m(2)	9	N or blank
1390	Principal Business Activity Code - 13	8m(3)	6	N or blank
1400	Description Of Principal Business Activity - 13	8m(4)	35	AN or blank
1410	IC-DISCs Product Code - 13	8m(5)	3	NO ENTRY
1420	Name Of Country - 14	8n(1)	35	AN or blank
1430	Identifying Number Of Person Having Operations-14	8n(2)	9	N or blank
1440	Principal Business Activity Code - 14	8n(3)	6	N or blank
1450	Description Of Principal Business Activity - 14	8n(4)	35	AN or blank
1460	IC-DISCs Product Code - 14	8n(5)	3	NO ENTRY
1470	Name Of Country - 15	8o(1)	35	AN or blank
1480	Identifying Number Of Person Having Operations-15	8o(2)	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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1490	Principal Business Activity Code - 15	8o(3)	6	N or blank
1500	Description Of Principal Business Activity - 15	8o(4)	35	AN or blank
1510	IC-DISCs Product Code - 15	8o(5)	3	NO ENTRY
1565	Reserved	8	6	Blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1485" for Fixed; "nnnn" for variable format
		4	Value "*****"
1600		6	"FRMbbb"
1601		6	"5713bb"
1602		5	"PG03b"
1603		9	N (Primary SSN)
			Taxpayer Identification Number
1604		1	blank
1605		7	N 0000001
			Form Occurrence Number
1610	9	1	"X" or blank
			Non-listed Countries Boycotting Israel (Yes Box)
1620	9	1	"X" or blank
			Non-listed Countries Boycotting Israel (No Box)
1630	9	1	"X" or blank
			Submitting Additional Information
*1640	9a(1)	35	AN or "STMbnn" or blank
			Name Of Non-Listed Country
+1650	9a(2)	9	N
			Identifying Number Of Person
+1660	9a(3)	6	N
			Business Activity Code
*+1670	9a(4)	35	AN or "STMbnn"
			Description Of Principal Activity
+1680	9a(5)	3	NO ENTRY
			IC-DISCs Only - Product Code

Field Identification No.		Form Ref.	Length	Field Description
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1690	Name Of Non-Listed Country - 2	9b(1)	35	AN or blank
1700	Identifying Number Of Person - 2	9b(2)	9	N or blank
1710	Business Activity Code - 2	9b(3)	6	N or blank
1720	Description Of Principal Activity - 2	9b(4)	35	AN or blank
1730	IC-DISCs Only - Product Code - 2	9b(5)	3	NO ENTRY
1740	Name Of Non-Listed Country - 3	9c(1)	35	AN or blank
1750	Identifying Number Of Person - 3	9c(2)	9	N or blank
1760	Business Activity Code - 3	9c(3)	6	N or blank
1770	Description Of Principal Activity - 3	9c(4)	35	AN or blank
1780	IC-DISCs Only - Product Code - 3	9c(5)	3	NO ENTRY
1790	Name Of Non-Listed Country - 4	9d(1)	35	AN or blank
1800	Identifying Number Of Person - 4	9d(2)	9	N or blank
1810	Business Activity Code - 4	9d(3)	6	N or blank
1820	Description Of Principal Activity - 4	9d(4)	35	AN or blank
1830	IC-DISCs Only - Product Code - 4	9d(5)	3	NO ENTRY
1840	Name Of Non-Listed Country - 5	9e(1)	35	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1850	Identifying Number Of Person - 5	9e(2)	9	N or blank
1860	Business Activity Code - 5	9e(3)	6	N or blank
1870	Description Of Principal Activity - 5	9e(4)	35	AN or blank
1880	IC-DISCs Only - Product Code - 5	9e(5)	3	NO ENTRY
1890	Name Of Non-Listed Country - 6	9f(1)	35	AN or blank
1900	Identifying Number Of Person - 6	9f(2)	9	N or blank
1910	Business Activity Code - 6	9f(3)	6	N or blank
1920	Description Of Principal Activity - 6	9f(4)	35	AN or blank
1930	IC-DISCs Only - Product Code - 6	9f(5)	3	NO ENTRY
1940	Name Of Non-Listed Country - 7	9g(1)	35	AN or blank
1950	Identifying Number Of Person - 7	9g(2)	9	N or blank
1960	Business Activity Code - 7	9g(3)	6	N or blank
1970	Description Of Principal Activity - 7	9g(4)	35	AN or blank
1980	IC-DISCs Only - Product Code - 7	9g(5)	3	NO ENTRY
1990	Name Of Non-Listed Country - 8	9h(1)	35	AN or blank
2000	Identifying Number Of Person - 8	9h(2)	9	N or blank



Field Identification No.		Form Ref.	Length	Field Description
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2010	Business Activity Code - 8	9h(3)	6	N or blank
2020	Description Of Principal Activity - 8	9h(4)	35	AN or blank
2030	IC-DISCs Only - Product Code - 8	9h(5)	3	NO ENTRY
2035	Reserved	9	6	Blank
2040	Operations In Any Other Country (Yes Box)	10	1	"X" or blank
2050	Operations In Any Other Country (No Box)	10	1	"X" or blank
2060	Additional Information Relating To Boycotts	10	1	"X" or blank
*2070	Name Of Other Country	10a(1)	35	AN or "STMbnn" or blank
+2080	Identifying Number	10a(2)	9	N
+2090	Principal Business Code	10a(3)	6	N
*+2100	Description Of Business Activity	10a(4)	35	AN or "STMbnn"
+2110	IC-DISCs - Enter Product Code	10a(5)	3	NO ENTRY
2120	Name Of Other Country - 2	10b(1)	35	AN or blank
2130	Identifying Number - 2	10b(2)	9	N or blank
2140	Principal Business Code - 2	10b(3)	6	N or blank
2150	Description Of Business Activity - 2	10b(4)	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
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2160	IC-DISCs - Enter Product Code - 2	10b(5)	3	NO ENTRY
2170	Name Of Other Country - 3	10c(1)	35	AN or blank
2180	Identifying Number - 3	10c(2)	9	N or blank
2190	Principal Business Code - 3	10c(3)	6	N or blank
2200	Description Of Business Activity - 3	10c(4)	35	AN or blank
2210	IC-DISCs - Enter Product Code - 3	10c(5)	3	NO ENTRY
2220	Name Of Country - 4	10d(1)	35	AN or blank
2230	Identifying Number - 4	10d(2)	9	N or blank
2240	Principal Business Code - 4	10d(3)	6	N or blank
2250	Description Of Business Activity - 4	10d(4)	35	AN or blank
2260	IC-DISCs - Enter Product Code - 4	10d(5)	3	NO ENTRY
2270	Name Of Other Country - 5	10e(1)	35	AN or blank
2280	Identifying Number - 5	10e(2)	9	N or blank
2290	Principal Business Code - 5	10e(3)	6	N or blank
2300	Description Of Business Activity - 5	10e(4)	35	AN or blank
2310	IC-DISCs - Enter Product Code - 5	10e(5)	3	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
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2320	Name Of Other Country - 6	10f(1)	35	AN or blank
2330	Identifying Number - 6	10f(2)	9	N or blank
2340	Principal Business Code - 6	10f(3)	6	N or blank
2350	Description Of Business Activity - 6	10f(4)	35	AN or blank
2360	IC-DISCs - Enter Product Code - 6	10f(5)	3	NO ENTRY
2370	Name Of Other Country - 7	10g(1)	35	AN or blank
2380	Identifying Number - 7	10g(2)	9	N or blank
2390	Principal Business Code - 7	10g(3)	6	N or blank
2400	Description Of Business Activity - 7	10g(4)	35	AN or blank
2410	IC-DISCs - Enter Product Code - 7	10g(5)	3	NO ENTRY
2420	Name Of Other Country - 8	10h(1)	35	AN or blank
2430	Identifying Number - 8	10h(2)	9	N OR BLANK
2440	Principal Business Code - 8	10h(3)	6	N OR BLANK
2450	Description Of Business Activity - 8	10h(4)	35	AN or blank
2460	IC-DISCs - Enter Product Code - 8	10h(5)	3	NO ENTRY
2465	Reserved	10	6	Blank

Field Identification No.		Form Ref.	Length	Field Description
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2470	Requested To Participate (Yes Box)	11	1	"X" or blank
2480	Requested To Participate (No Box)	11	1	"X" or blank
@2485	Line 11 Attachments	11	6	"STMbnn" or blank
2490	Did You Participate (Yes Box)	12	1	"X" or blank
2500	Did You Participate (No Box)	12	1	"X" or blank
@2505	Line 12 Attachments	12	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1926" for Fixed; "nnnn" for variable format
		4	Value "*****"
2520		6	"FRMbbb"
2521		6	"5713bb"
2522		5	"PG04b"
2523		9	N (Primary SSN)
			Taxpayer Identification Number
2524		1	Blank
2525		7	N 0000001
			Form Occurrence Number
2530	13a(1)(a)	1	"X" or blank
			Requests Refrain From Business With Country (Yes)
2540	13a(1)(a)	1	"X" or blank
			Requests Refrain From Business With Country (No)
2550	13a(1)(a)	1	"X" or blank
			Agreement Refrain From Business with Country (Yes)
2560	13a(1)(a)	1	"X" or blank
			Agreement Refrain From Business with Country (No)
2570	13a(1)(b)	1	"X" or blank
			Requests Refrain From Business With Person (Yes)
2580	13a(1)(b)	1	"X" or blank
			Requests Refrain From Business With Person (No)
2590	13a(1)(b)	1	"X" or blank
			Agreement Refrain From Business with Person (Yes)

Field Identification No.		Form Ref.	Length	Field Description
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2600	Agreement Refrain From Business with Person (No)	13a(1)(b)	1	"X" or blank
2610	Requests Refrain From Business With Company (Yes)	13a(1)(c)	1	"X" or blank
2620	Requests Refrain From Business With Company (No)	13a(1)(c)	1	"X" or blank
2630	Agreement Refrain From Business with Company (Yes)	13a(1)(c)	1	"X" or blank
2640	Agreement Refrain From Business with Company (No)	13a(1)(c)	1	"X" or blank
2650	Request To Refrain From Employing (Yes Box)	13a(1)(d)	1	"X" or blank
2660	Request To Refrain From Employing (No Box)	13a(1)(d)	1	"X" or blank
2670	Agreement To Refrain From Employing (Yes Box)	13a(1)(d)	1	"X" or blank
2680	Agreement To Refrain From Employing (No Box)	13a(1)(d)	1	"X" or blank
2690	Requests To Refrain From Shipping (Yes Box)	13a(2)	1	"X" or blank
2700	Requests To Refrain From Shipping (No Box)	13a(2)	1	"X" or blank
2710	Agreement To Refrain From Shipping (Yes Box)	13a(2)	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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2720	Agreement To Refrain From Shipping (No Box)	13a(2)	1	"X" or blank
2730	Additional Information - Requests and Agreements	13b	1	"X" or blank
*2740	Name Of Resrequesting Country	13b(1) a	35	AN or "STMbnn" or blank
+2750	Identifying Number Of Person Receiving	13b(2) a	9	N
+2760	Business Code	13b(3) a	6	N
*+2770	Business Activity Description	13b(4) a	35	AN or "STMbnn"
+2780	IC-DISCs Code	13b(5) a	3	NO ENTRY
+2790	Number Of Requests - Total	13b(6) a	12	N
+2800	Number Of Requests - Code	13b(7) a	2	N
+2810	Number Of Agreements - Total	13b(8) a	12	N
+2820	Number Of Agreements - Code	13b(9) a	2	N
2830	Name Of Requesting Country - 2	13b(1)b	35	AN or blank
2840	Identifying Number Of Person Receiving - 2	13b(2)b	9	N or blank
2850	Business Code - 2	13b(3)b	6	N or blank
2860	Business Activity Description - 2	13b(4)b	35	AN or blank
2870	IC-DISCs Code - 2	13b(5)b	3	NO ENTRY
2880	Number Of Requests - Total - 2	13b(6)b	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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2890	Number Of Requests - Code - 2	13b(7)b	2	N or blank
2900	Number Of Agreements - Total - 2	13b(8)b	12	N or blank
2910	Number Of Agreements - Code - 2	13b(9)b	2	N or blank
2920	Name Of Requesting Country - 3	13b(1)c	35	AN or blank
2930	Identifying Number Of Person Receiving - 3	13b(2)c	9	N or blank
2940	Business Code - 3	13b(3)c	6	N or blank
2950	Business Activity Description - 3	13b(4)c	35	AN or blank
2960	IC-DISCs Code - 3	13b(5)c	3	NO ENTRY
2970	Number Of Requests - Total - 3	13b(6)c	12	N or blank
2980	Number Of Requests - Code - 3	13b(7)c	2	N or blank
2990	Number Of Agreements - Total - 3	13b(8)c	12	N or blank
3000	Number Of Agreements - Code - 3	13b(9)c	2	N or blank
3010	Name Of Requesting Country - 4	13b(1)d	35	AN or blank
3020	Identifying Number Of Person Receiving - 4	13b(2)d	9	N or blank
3030	Business Code - 4	13b(3)d	6	N or blank
3040	Business Activity Description - 4	13b(4)d	35	AN or blank



Field Identification No.		Form Ref.	Length	Field Description
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3050	IC-DISCs Code - 4	13b(5)d	3	NO ENTRY
3060	Number Of Requests - Total - 4	13b(6)d	12	N or blank
3070	Number Of Requests - Code - 4	13b(7)d	2	N or blank
3080	Number Of Agreements - Total - 4	13b(8)d	12	N or blank
3090	Number Of Agreements - Code - 4	13b(9)d	2	N or blank
3100	Name Of Requesting Country - 5	13b(1)e	35	AN or blank
3110	Identifying Number Of Person Receiving - 5	13b(2)e	9	N or blank
3120	Business Code - 5	13b(3)e	6	N or blank
3130	Business Activity Description - 5	13b(4)e	35	AN or blank
3140	IC-DISCs Code - 5	13b(5)e	3	NO ENTRY
3150	Number Of Requests - Total - 5	13b(6)e	12	N or blank
3160	Number Of Requests - Code - 5	13b(7)e	2	N or blank
3170	Number Of Agreements - Total - 5	13b(8)e	12	N or blank
3180	Number Of Agreements - Code - 5	13b(9)e	2	N or blank
3190	Name Of Requesting Country - 6	13b(1)f	35	AN or blank
3200	Identifying Number Of Person Receiving - 6	13b(2)f	9	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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3210	Business Code - 6	13b(3)f	6	N or blank
3220	Business Activity Description - 6	13b(4)f	35	AN or blank
3230	IC-DISCs Code - 6	13b(5)f	3	NO ENTRY
3240	Number Of Requests - Total - 6	13b(6)f	12	N or blank
3250	Number Of Requests - Code - 6	13b(7)f	2	N or blank
3260	Number Of Agreements - Total - 6	13b(8)f	12	N or blank
3270	Number Of Agreements - Code - 6	13b(9)f	2	N or blank
3280	Name Of Requesting Country - 7	13b(1)g	35	AN or blank
3290	Identifying Number Of Person Receiving - 7	13b(2)g	9	N or blank
3300	Business Code - 7	13b(3)g	6	N or blank
3310	Business Activity Description - 7	13b(4)g	35	AN or blank
3320	IC-DISCs Code - 7	13b(5)g	3	NO ENTRY
3330	Number Of Requests - Total - 7	13b(6)g	12	N or blank
3340	Number Of Requests - Code - 7	13b(7)g	2	N or blank
3350	Number Of Agreements - Total - 7	13b(8)g	12	N or blank
3360	Number Of Agreements - Code - 7	13b(9)g	2	N or blank

Field Identification No.		Form Ref.	Length	Field Description
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3370	Name Of Requesting Country - 8	13b(1)h	35	AN or blank
3380	Identifying Number Of Person Receiving - 8	13b(2)h	9	N or blank
3390	Business Code - 8	13b(3)h	6	N or blank
3400	Business Activity Description - 8	13b(4)h	35	AN or blank
3410	IC-DISCs Code-8	13b(5)h	3	NO ENTRY
3420	Number Of Requests - Total - 8	13b(6)h	12	N or blank
3430	Number Of Requests - Code - 8	13b(7)h	2	N or blank
3440	Number Of Agreements - Total - 8	13b(8)h	12	N or blank
3450	Number Of Agreements - Code - 8	13b(9)h	2	N or blank
3460	Name Of Requesting Country - 9	13b(1)i	35	AN or blank
3470	Identifying Number Of Person Receiving - 9	13b(2)i	9	N or blank
3480	Business Code - 9	13b(3)i	6	N or blank
3490	Business Activity Description - 9	13b(4)i	35	AN or blank
3500	IC-DISCs Code - 9	13b(5)i	3	NO ENTRY
3510	Number Of Requests - Total - 9	13b(6)i	12	N or blank
3520	Number Of Requests - Code - 9	13b(7)i	2	N or blank
3530	Number Of Agreements - Total - 9	13b(8)i	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
3540	Number Of Agreements - Code - 9	13b(9) i	2	N or blank
3550	Name Of Requesting Country - 10	13b(1) j	35	AN or blank
3560	Identifying Number Of Person Receiving - 10	13b(2) j	9	N or blank
3570	Business Code - 10	13b(3) j	6	N or blank
3580	Business Activity Description - 10	13b(4) j	35	AN or blank
3590	IC-DISCs Code - 10	13b(5) j	3	NO ENTRY
3600	Number Of Requests - Total - 10	13b(6) j	12	N or blank
3610	Number Of Requests - Code - 10	13b(7) j	2	N or blank
3620	Number Of Agreements - Total - 10	13b(8) j	12	N or blank
3630	Number Of Agreements - Code - 10	13b(9) j	2	N or blank
3640	Name Of Requesting Country - 11	13b(1) k	35	AN or blank
3650	Identifying Number Of Person Receiving - 11	13b(2) k	9	N or blank
3660	Business Code - 11	13b(3) k	6	N or blank
3670	Business Activity Description - 11	13b(4) k	35	AN or blank
3680	IC-DISCs Code - 11	13b(5) k	3	NO ENTRY
3690	Number Of Requests - Total - 11	13b(6) k	12	N or blank
3700	Number Of Requests - Code - 11	13b(7) k	2	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
3710	Number Of Agreements - Total - 11	13b(8)k	12	N or blank
3720	Number Of Agreements - Code - 11	13b(9)k	2	N or blank
3730	Name Of Requesting Country - 12	13b(1)1	35	AN or blank
3740	Identifying Number Of Person Receiving - 12	13b(2)1	9	N or blank
3750	Business Code - 12	13b(3)1	6	N or blank
3760	Business Activity Description - 12	13b(4)1	35	AN or blank
3770	IC-DISCs Code - 12	13b(5)1	3	NO ENTRY
3780	Number Of Requests - Total - 12	13b(6)1	12	N or blank
3790	Number Of Requests - Code 12	13b(7)1	2	N or blank
3800	Number Of Agreements - Total - 12	13b(8)1	12	N or blank
3810	Number Of Agreements - Code - 12	13b(9)1	2	N or blank
3820	Name Of Requesting Country - 13	13b(1)m	35	AN or blank
3830	Identifying Number Of Person Receiving - 13	13b(2)m	9	N or blank
3840	Business Code - 13	13b(3)m	6	N or blank
3850	Business Activity Description - 13	13b(4)m	35	AN or blank
3860	IC-DISCs Code - 13	13b(5)m	3	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
3870	Number Of Requests - Total - 13	13b(6)m	12	N or blank
3880	Number Of Requests - Code - 13	13b(7)m	2	N or blank
3890	Number Of Agreements - Total - 13	13b(8)m	12	N or blank
3900	Number Of Agreements - Code - 13	13b(9)m	2	N or blank
3910	Name Of Requesting Country - 14	13b(1)n	35	AN or blank
3920	Identifying Number Of Person Receiving - 14	13b(2)n	9	N or blank
3930	Business Code - 14	13b(3)n	6	N or blank
3940	Business Activity Description - 14	13b(4)n	35	AN or blank
3950	IC-DISCs Code - 14	13b(5)n	3	NO ENTRY
3960	Number Of Requests - Total - 14	13b(6)n	12	N or blank
3970	Number Of Requests - Code - 14	13b(7)n	2	N or blank
3980	Number Of Agreements - Total - 14	13b(8)n	12	N or blank
3990	Number Of Agreements - Code - 14	13b(9)n	2	N or blank
4000	Name Of Requesting Country - 15	13b(1)o	35	AN or blank
4010	Identifying Number Of Person Receiving - 15	13b(2)o	9	N or blank
4020	Business Code - 15	13b(3)o	6	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
4030	Business Activity Description - 15	13b(4)o	35	AN or blank
4040	IC-DISCs Code - 15	13b(5)o	3	NO ENTRY
4050	Number Of Requests - Total - 15	13b(6)o	12	N or blank
4060	Number Of Requests - Code - 15	13b(7)o	2	N or blank
4070	Number Of Agreements - Total - 15	13b(8)o	12	N or blank
4080	Number Of Agreements - Code - 15	13b(9)o	2	N or blank
4090	Name Of Requesting Country - 16	13b(1)p	35	AN or blank
4100	Identifying Number Of Person Receiving - 16	13b(2)p	9	N or blank
4110	Business Code - 16	13b(3)p	6	N or blank
4120	Business Activity Description - 16	13b(4)p	35	AN or blank
4130	IC-DISCs Code - 16	13b(5)p	3	NO ENTRY
4140	Number Of Requests - Total - 16	13b(6)p	12	N or blank
4150	Number Of Requests - Code - 16	13b(7)p	2	N or blank
4160	Number Of Agreements - Total - 16	13b(8)p	12	N or blank
4170	Number Of Agreements - Code - 16	13b(9)p	2	N or blank
4175	Reserved	13	6	Blank
	Record Terminus Character		1	Value "#"

SCHEDULE A (FORM 5713)

Computation of The International Boycott Factor

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1253" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbA"
0001		6	"5713bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	Blank
0005		7	N 0000001-0000005
0020		1	"X" or blank
0030		1	"X" or blank
0040		35	AN
			Identify Other Country
0050	a(1)	35	AN
0060	a(2)	12	N
0070	a(3)	12	N
0080	a(4)	12	N
0090	b(1)	35	AN or blank
			Name Of Country - 2
0100	b(2)	12	N or blank
			Boycott Purchases - 2
0110	b(3)	12	N or blank
			Boycott Sales - 2
0120	b(4)	12	N or blank
			Boycott Payroll - 2
0130	c(1)	35	AN or blank
			Name Of Country - 3
0140	c(2)	12	N or blank
			Boycott Purchases - 3



SCHEDULE A (FORM 5713)

Computation of The International Boycott  
Factor

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0150	Boycott Sales - 3	c(3)	12	N or blank
0160	Boycott Payroll - 3	c(4)	12	N or blank
0170	Name Of Country - 4	d(1)	35	AN or blank
0180	Boycott Purchases - 4	d(2)	12	N or blank
0190	Boycott Sales - 4	d(3)	12	N or blank
0200	Boycott Payroll - 4	d(4)	12	N or blank
0210	Name Of Country - 5	e(1)	35	AN or blank
0220	Boycott Purchases - 5	e(2)	12	N or blank
0230	Boycott Sales - 5	e(3)	12	N or blank
0240	Boycott Payroll - 5	e(4)	12	N or blank
0250	Name Of Country - 6	f(1)	35	AN or blank
0260	Boycott Purchases - 6	f(2)	12	N or blank
0270	Boycott Sales - 6	f(3)	12	N or blank
0280	Boycott Payroll - 6	f(4)	12	N or blank
0290	Name Of Country - 7	g(1)	35	AN or blank
0300	Boycott Purchases - 7	g(2)	12	N or blank
0310	Boycott Sales - 7	g(3)	12	N or blank
0320	Boycott Payroll - 7	g(4)	12	N or blank
0330	Name Of Country - 8	h(1)	35	AN or blank
0340	Boycott Purchases - 8	h(2)	12	N or blank
0350	Boycott Sales - 8	h(3)	12	N or blank
0360	Boycott Payroll - 8	h(4)	12	N or blank

SCHEDULE A (FORM 5713)

Computation of The International Boycott  
Factor

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0370	Name Of Country - 9	i(1)	35	AN or blank
0380	Boycott Purchases - 9	i(2)	12	N or blank
0390	Boycott Sales - 9	i(3)	12	N or blank
0400	Boycott Payroll - 9	i(4)	12	N or blank
0410	Name Of Country - 10	j(1)	35	AN or blank
0420	Boycott Purchases - 10	j(2)	12	N or blank
0430	Boycott Sales - 10	j(3)	12	N or blank
0440	Boycott Payroll - 10	j(4)	12	N or blank
0450	Name Of Country - 11	k(1)	35	AN or blank
0460	Boycott Purchases - 11	k(2)	12	N or blank
0470	Boycott Sales - 11	k(3)	12	N or blank
0480	Boycott Payroll - 11	k(4)	12	N or blank
0490	Name Of Country - 12	l(1)	35	AN or blank
0500	Boycott Purchases - 12	l(2)	12	N or blank
0510	Boycott Sales - 12	l(3)	12	N or blank
0520	Boycott Payroll - 12	l(4)	12	N or blank
0530	Name Of Country - 13	m(1)	35	AN or blank
0540	Boycott Purchases - 13	m(2)	12	N or blank
0550	Boycott Sales - 13	m(3)	12	N or blank
0560	Boycott Payroll - 13	m(4)	12	N or blank
0570	Name Of Country - 14	n(1)	35	AN or blank

SCHEDULE A (FORM 5713)

Computation of The International Boycott Factor

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0580	Boycott Purchases - 14	n(2)	12	N or blank
0590	Boycott Sales - 14	n(3)	12	N or blank
0600	Boycott Payroll - 14	n(4)	12	N or blank
0610	Name Of Country - 15	o(1)	35	AN or blank
0620	Boycott Purchases - 15	o(2)	12	N or blank
0630	Boycott Sales - 15	o(3)	12	N or blank
0640	Boycott Payroll - 15	o(4)	12	N or blank
0650	Total - Boycott Purchases	(2)	12	N
0660	Total - Boycott Sales	(3)	12	N
0670	Total - Boycott Payroll	(4)	12	N
0680	Numerator Of Boycott Factor	1(4)	12	N
0690	Total Purchases From Countries Other U.S.	2a	12	N
0700	Total Sales To Or From Countries Other Than U.S.	2b	12	N
0710	Total Payroll Paid Or Accrued	2c	12	N
0720	Total Of Lines 2a, b, And c	2d	12	N
0730	International Boycott Factor	3	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes &  
Income ...

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1864" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbB"
0001		6	"5713bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	Blank
0005		7	N 0000001 - 0000005
			Number
0020		1	"X" or blank
0030		1	"X" or blank
0040		35	AN
			Identify Other Country
0050	a(1)	35	AN
			Name Of Country
0060	a(2)	6	N
			Business Code
0070	a(3)	35	AN
			Description Of Business Activity
0080	a(4)	12	N
			Foreign Taxes
0090	a(5)	12	N
			Prorated Share
0100	a(6)	12	NO ENTRY
			IC-DISC Taxable Income
0110	a(7)	12	NO ENTRY
			FSC Taxable Income
0120	b(1)	35	AN or blank
			Name Of Country - 2
0130	b(2)	6	N or blank
			Business Code - 2

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes &  
Income ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	Description Of Business Activity - 2	b(3)	35	AN or blank
0150	Foreign Taxes - 2	b(4)	12	N OR BLANK
0160	Prorated Share - 2	b(5)	12	N OR BLANK
0170	IC-DISC Taxable Income - 2	b(6)	12	NO ENTRY
0180	FSC Taxable Income - 2	b(7)	12	NO ENTRY
0190	Name Of Country - 3	c(1)	35	AN or blank
0200	Business Code - 3	c(2)	6	N OR BLANK
0210	Description Of Business Activity - 3	c(3)	35	A/N OR BLANK
0220	Foreign Taxes - 3	c(4)	12	N OR BLANK
0230	Prorated Share - 3	c(5)	12	N OR BLANK
0240	IC-DISC Taxable Income - 3	c(6)	12	NO ENTRY
0250	FSC Taxable Income - 3	c(7)	12	NO ENTRY
0260	Name Of Country - 4	d(1)	35	AN or blank
0270	Business Code - 4	d(2)	6	N OR BLANK
0280	Description Of Business Activity - 4	d(3)	35	AN or blank
0290	Foreign Taxes - 4	d(4)	12	N OR BLANK
0300	Prorated Share - 4	d(5)	12	N OR BLANK
0310	IC-DISC Taxable Income - 4	d(6)	12	NO ENTRY
0320	FSC Taxable Income - 4	d(7)	12	NO ENTRY

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes &  
Income ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0330	Name Of Country - 5	e(1)	35	AN or blank
0340	Business Code - 5	e(2)	6	N OR BLANK
0350	Description Of Business Activity - 5	e(3)	35	AN or blank
0360	Foreign Taxes - 5	e(4)	12	N OR BLANK
0370	Prorated Share - 5	e(5)	12	N OR BLANK
0380	IC-DISC Taxable Income - 5	e(6)	12	NO ENTRY
0390	FSC Taxable Income - 5	e(7)	12	NO ENTRY
0400	Name Of Country - 6	f(1)	35	AN or blank
0410	Business Code - 6	f(2)	6	N OR BLANK
0420	Description Of Business Activity - 6	f(3)	35	AN or blank
0430	Foreign Taxes - 6	f(4)	12	N OR BLANK
0440	Prorated Share - 6	f(5)	12	N OR BLANK
0450	IC-DISC Taxable Income - 6	f(6)	12	NO ENTRY
0460	FSC Taxable Income - 6	f(7)	12	NO ENTRY
0470	Name Of Country - 7	g(1)	35	AN or blank
0480	Business Code - 7	g(2)	6	N OR BLANK
0490	Description Of Business Activity - 7	g(3)	35	AN or blank
0500	Foreign Taxes - 7	g(4)	12	N OR BLANK
0510	Prorated Share - 7	g(5)	12	N OR BLANK

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes &  
Income ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0520	IC-DISC Taxable Income - 7	g(6)	12	NO ENTRY
0530	FSC Taxable Income - 7	g(7)	12	NO ENTRY
0540	Name Of Country - 8	h(1)	35	AN or blank
0550	Business Code - 8	h(2)	6	N OR BLANK
0560	Description Of Business Activity - 8	h(3)	35	AN or blank
0570	Foreign Taxes - 8	h(4)	12	N OR BLANK
0580	Prorated Share - 8	h(5)	12	N OR BLANK
0590	IC-DISC Taxable Income - 8	h(6)	12	NO ENTRY
0600	FSC Taxable Income - 8	h(7)	12	NO ENTRY
0610	Name Of Country - 9	i(1)	35	AN or blank
0620	Business Code-9	i(2)	6	N OR BLANK
0630	Description Of Business Activity - 9	i(3)	35	AN or blank
0640	Foreign Taxes - 9	i(4)	12	N OR BLANK
0650	Prorated Share - 9	i(5)	12	N or blank
0660	IC-DISC Taxable Income - 9	i(6)	12	NO ENTRY
0670	FSC Taxable Income - 9	i(7)	12	NO ENTRY
0680	Name Of Country - 10	j(1)	35	AN or blank
0690	Business Code - 10	j(2)	6	N OR BLANK
0700	Description Of Business Activity - 10	j(3)	35	AN or blank

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes &  
Income ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0710	Foreign Taxes - 10	j(4)	12	N OR BLANK
0720	Prorated Share - 10	j(5)	12	N OR BLANK
0730	IC-DISC Taxable Income - 10	j(6)	12	NO ENTRY
0740	FSC Taxable Income - 10	j(7)	12	NO ENTRY
0750	Name Of Country - 11	k(1)	35	AN or blank
0760	Business Code - 11	k(2)	6	N OR BLANK
0770	Description Of Business Activity - 11	k(3)	35	AN or blank
0780	Foreign Taxes - 11	k(4)	12	N OR BLANK
0790	Prorated Share - 11	k(5)	12	N OR BLANK
0800	IC-DISC Taxable Income - 11	k(6)	12	NO ENTRY
0810	FSC Taxable Income - 11	k(7)	12	NO ENTRY
0820	Name Of Country - 12	l(1)	35	A
0830	Business Code - 12	l(2)	6	N OR BLANK
0840	Description Of Business Activity - 12	l(3)	35	AN or blank
0850	Foreign Taxes - 12	l(4)	12	N or blank
0860	Prorated Share - 12	l(5)	12	N OR BLANK
0870	IC-DISC Taxable Income - 12	l(6)	12	NO ENTRY
0880	FSC Taxable Income - 12	l(7)	12	NO ENTRY
0890	Name Of Country - 13	m(1)	35	AN or blank
0900	Business Code - 13	m(2)	6	N OR BLANK



SCHEDULE B (FORM 5713)

Specifically Attributable Taxes & Income ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0910	Description Of Business Activity - 13	m(3)	35	AN or blank
0920	Foreign Taxes - 13	m(4)	12	N OR BLANK
0930	Prorated Share - 13	m(5)	12	N OR BLANK
0940	IC-DISC Taxable Income - 13	m(6)	12	NO ENTRY
0950	FSC Taxable Income	m(7)	12	NO ENTRY
0960	Name Of Country - 14	n(1)	35	AN or blank
0970	Business Code -14	n(2)	6	N OR BLANK
0980	Description Of Business Activity - 14	n(3)	35	AN or blank
0990	Foreign Taxes - 14	n(4)	12	N or blank
1000	Prorated Share - 14	n(5)	12	N OR BLANK
1010	IL-DISC Taxable Income - 14	n(6)	12	NO ENTRY
1020	FSC Taxable Income	n(7)	12	NO ENTRY
1030	Total - Foreign Taxes	o(4)	12	N
1040	Total - Prorated Share	o(5)	12	N
1050	Total - IC-DISC Taxable Income	o(6)	12	NO ENTRY
1060	Total - FSC Taxable Income	o(7)	12	NO ENTRY
	Record Terminus Character		1	Value "#"

SCHEDULE C (FORM 5713) PAGE 1 Tax Effect of The International  
Boycott Provisions

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0282" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbC"
0001		6	"5713bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Identification Number
0004		1	Blank
0005		7	N 0000001
			Schedule Occurrence Number
0010		9	NO ENTRY
0020	1a	1	"X" or blank
			International Boycott Factor From Schedule A
0030	1b	1	"X" or blank
			Attributable Taxes And Income
0040	2a(1)	12	N OR BLANK
			Foreign Tax Credit Before Adjustment
0050	2a(2)	12	N OR BLANK
			International Boycott Factor Line 3, Sch A (F5713)
0060	2a(3)	12	N OR BLANK
			Reduction Of Foreign Tax Credit
0070	2a(4)	12	N OR BLANK
			Adjusted Foreign Tax Credit
0080	2b	12	N OR BLANK
			Amount From Line O, Sch B (Form 5713)
0090	3a(1)	12	N OR BLANK
			Prorated Share Of Total Income

SCHEDULE C (FORM 5713) PAGE 1 Tax Effect of The International  
Boycott Provisions

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0100	Prorated Share Of Income Attributable	3a(2)	12	N OR BLANK
0110	Subtract Line 3(a)2 From Line 3(a)1	3a(3)	12	N OR BLANK
0120	International Boycott Factor - Line 3	3a(4)	12	N OR BLANK
0130	Prorated Share Of Subpart F	3a(5)	12	N OR BLANK
0140	Amount From Line O, Sch B	3b	12	N OR BLANK
0150	Prorated Share Of Section 995 Amount	4a(1)	12	N OR BLANK
0160	International Boycott Factor - Line 4	4a(2)	12	N OR BLANK
0170	Prorated Share Of IC-DISc Income	4a(3)	12	NO ENTRY
0180	Amount From Line O, Sch B	4a(4)	12	NO ENTRY
0190	Add Amounts From Columns	5a(1)	12	N OR BLANK
0200	International Boycott Factor - Line 5	5a(2)	12	NO ENTRY
0210	Exempt Foreign Trade Income	5a(3)	12	N OR BLANK
0220	Amount From Line O	5b	12	N OR Blank
	Record Terminus Character		1	Value "#"

SCHEDULE C (FORM 5713) PAGE 2 Tax Effect of The International  
Boycott Provisions

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0079" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0230	Record ID		6	"SCHbbC"
0231	Schedule Type		6	"5713bb"
0232	Page Number		5	"PG02b"
0233	Taxpayer Identification Number		9	N (Primary SSN)
0234	Filler		1	blank
0235	Schedule Occurrence Number		7	N 0000001
0240	Enter Amount from Line 49 of Form 8873	6a	12	N
0250	International Boycott Factor	6b	12	N
0260	Reduction of Qualifying Foreign Trade Income	6c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0430" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"5884bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
0040	1a	12	N
			Wages Paid Worked At Least 120 But < 400 Hours
0050	1a	12	N
			Total Wages Worked 120-400 Hours
0060	1b	12	N
			Wages Paid Worked At Least 400 Hours
0070	1b	12	N
			Total Wages Worked 400 Hours or More
0080	2	12	N
			Total Wages Worked 120-400 Hrs and More 400 Hrs
@0085	2	6	"STMbnn" or blank
			Attach Exception Statement
0090	3	12	N
			Work Oppt. Credits From Flow-Through Entities
0100	4	12	NO ENTRY
			1041 Portion

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Current Year Work Opportunity Credit	4	12	N
0120	Regular Tax Before Credits	5	12	N
0130	Alternative Minimum Tax	6	12	N
0140	Regular Tax Plus Alternative Minimum Tax	7	12	N
0150	Foreign Tax Credit	8a	12	N
0160	Credit for Child & Dependent Care Expenses (F2441)	8b	12	N
0170	Credit for Elderly or Disabled (Sch R)	8c	12	N
0180	Education Credits (Form 8863)	8d	12	N
0185	Credit for Qualified Retirement Savings	8e	12	N
0190	Child Tax Credit	8f	12	N
0200	Mortgage Interest Credit (Form 8396)	8g	12	N
0210	Adoption Credit (Form 8839)	8h	12	N
0220	DC First Time Homebuyer Credit (Form 8859)	8i	12	N
0230	Possessions Tax Credit (Form 5735)	8j	12	NO ENTRY
0240	Credit For Fuel From a Nonconventional Source	8k	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	Qualified Electric Vehicle Credit	8l	12	N
0260	Add Lines 8a through 8l	8m	12	N
0270	Net Income Tax	9	12	N
0290	Net Regular Tax	10	12	N
0300	Enter 25% of Excess	11	12	N
0305	Tentative Minimum Tax	12	12	N
0310	Greater of Line 11 or Line 12	13	12	N
0320	Subtract Line 13 from Line 9	14	12	N
0330	Work Opportunity Credit Allowed for Current Year	15	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0461" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6198bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000010
			Form Occurrence Number
0009		80	AN
			Description of Activity
0010	1	12	N
			Activity Profit/Loss
0020	2a	12	N
			Sch D Gain/Loss
0030	2b	12	N
			F4797 Gain/Loss
*0033	2c	20	AN or "STMbnn"
			Other Gain/Loss Type
+0037	2c	12	N
			Other Gain/Loss Amount
0040	2c	12	N
			Total Other Gain/ Loss
0050	3	12	N
			Sch K-1 Income/Gain/ Loss
0060	4	12	N
			Other Deductions
0070	5	12	N
			Current Year Overall Profit/Loss
0080	6	12	N
			Adjusted Basis
0090	7	12	N
			Tax Year Increases



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Line 6 Plus Line 7	8	12	N
0110	Tax Year Decreases	9	12	N
0120	Line 8 Minus Line 9	10a	12	N
0130	Amount at Risk	10b	12	N
0140	Investment	11	12	N
0150	Increases at Effective Date	12	12	N
0160	Line 11 Plus Line 12	13	12	N
0170	Decreases at Effective Date	14	12	N
0180	At Risk Effective Date Box	15a	1	"X" or blank
0190	Prior Year F6198, Line 19b Box	15b	1	"X" or blank
0200	Amount at Risk	15	12	N
0210	Increases Effective Date Box	16a	1	"X" or blank
0220	Increases End of Prior Year Box	16b	1	"X" or blank
0230	Amount of Increases	16	12	N
0240	Line 15 Plus Line 16	17	12	N
0250	Decreases Effective Date Box	18a	1	"X" or blank
0260	Decreases End of Prior Year Box	18b	1	"X" or blank
0270	Amount of Decreases	18	12	N
0280	Line 17 Minus Line 18	19a	12	N
0290	Amount at Risk	19b	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0300	Larger of Line 10b or Line 19b	20	12	N
0310	Deductible Loss	21	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0464" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6251bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0035	1	12	N
			AGI or AGI Less Deductions
0045	2	12	N
			Medical/Dental Expense
0065	3	12	N
			Schedule A Taxes
0085	4	12	N
			Certain Mortgage Int.
0087	5	12	N
			Miscellaneous Itemized Deductions
0089	6	12	N
			Worksheet Amount
0092	7	12	N
			Refund of Taxes
0094	8	12	N
			Investment Int. Expense
0096	9	12	N
			Depletion
0098	10	12	N
			Net Operating Loss
0100	11	12	N
			Tax Exempt Interest From Private Activity Bonds

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0102	Section 1202 Exclusion	12	12	N
0104	Incentive Stock Options	13	12	N
0106	Beneficiaries of Estates and Trusts	14	12	N
0110	Large Partnerships	15	12	N
0114	Adjusted Gain or Loss	16	12	N
0118	Depreciation	17	12	N
0122	Passive Activity Loss	18	12	N
0126	Certain Loss Limitations	19	12	N
0130	Circulation Expense	20	12	N
0134	Long-term Contracts	21	12	N
0138	Mining Exploration and Development Costs	22	12	N
0142	Research Experimental Expense	23	12	N
0146	Certain Installment Sales	24	12	N
0150	Intangible Drilling	25	12	N
0154	Other Adjustments	26	12	N
0267	Alternative Tax Net Operating Loss	27	12	N
0283	Alternative Minimum Taxable Income	28	12	N
0287	Exemption Amount	29	12	N
0306	Child Exemption Worksheet Literal	29	1	"C" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0315	Adjusted AMT Income	30	12	N
0325	Initial Minimum Tax	31	12	N
0330	Foreign Tax Credit	32	12	N
0333	Tentative Minimum Tax	33	12	N
0337	Applicable Return Tax	34	12	N
0340	Alternative Minimum Tax	35	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0307" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0350	Record ID		6	"FRMbbb"
0351	Form Number		6	"6251bb"
0352	Page Number		5	"PG02b"
0353	Taxpayer Identification Number		9	N (Primary SSN)
0354	Filler		1	blank
0355	Form Occurrence Number		7	N 0000001
0360	Adjusted AMT Income	36	12	N
0370	Amount from Sch D Line 23, or Worksheet Line 9	37	12	N
0380	Unrecaptured Section 1250 Gain	38	12	N
0390	Smaller of Lines 37 & 38 Total/Line 4 of Sch D WS	39	12	N
0410	Smaller of Lines 36 or 39	40	12	N
0420	Subtract Line 40 from 36	41	12	N
0430	Multiply Line 41 by .26 or .28 and Subtract \$3,500	42	12	N
0480	Amount from Sch D Line 28, or Worksheet Line 16	43	12	N
0490	Smaller of Lines 36 or 37	44	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0500	Enter Smaller of Line 43 or Line 44	45	12	N
0505	Qualified 5-Year Gain From Schedule D	46	12	N
0510	Smaller of Lines 45 or 46	47	12	N
0515	Multiply Line 47 by .08	48	12	N
0530	Subtract Line 47 from 45	49	12	N
0532	Multiply Line 49 by .10	50	12	N
0538	Subtract Line 45 from 44	51	12	N
0540	Multiply Line 51 by .20	52	12	N
0553	Net Adjusted AMT Income	53	12	N
0555	Net Adjusted AMT Income Multiply by .25	54	12	N
0557	Add Lines 42, 48, 50, 52, and 54	55	12	N
0560	Multiply Line 36 by .26 or .28 and Subtract \$3,500	56	12	N
0570	Smaller of Lines 55 or 56	57	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0623" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6252bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000010
			Form Occurrence Number
0010	1	65	AN
			Property Description
0020	2a	8	DT
			Date Acquired
0030	2b	8	DT
			Date Sold
0040	3	1	"X" or blank
			Related Party Yes
0050	3	1	"X" or blank
			Related Party No
0060	4	1	"X" or blank
			Marketable Security Yes
0070	4	1	"X" or blank
			Marketable Security No
0080	5	12	N
			Selling Price
0090	6	12	N
			Mortgage / Indebtedness
0100	7	12	N
			Line 5 Minus Line 6
0110	8	12	N
			Cost or Basis
0120	9	12	N
			Depreciation Allowable
0130	10	12	N
			Adjusted Basis



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	Commission/Other Exp	11	12	N
0150	Income Recapture F4797	12	12	N
0160	Sum of Lines 10/11/ 12	13	12	N
0170	Line 5 Minus Line 13	14	12	N
0185	Excluded Gain Amount	15	12	N
0190	Gross Profit	16	12	N
0200	Line 6 Minus Line 13	17	12	N
0210	Contract Price	18	12	N
0220	Gross Profit Ratio	19	6	R (Please see Part I, Sect 5.01.2.b)
0230	Yr of Sale Line 17 Amt	20	12	N
0240	Payments Received	21	12	N
0250	Sum of Lines 20, 21	22	12	N
0260	Payments Recd Prior Yr	23	12	N
0270	Installment Sale Income	24	12	N
0280	Ordinary Income Part	25	12	N
0290	Line 24 Minus Line 25	26	12	N
0300	Related Party Identity	27	40	AN
0310	Continuation Data	27	80	AN
0320	Property Sold Yes	28	1	"X" or blank
0330	Property Sold No	28	1	"X" or blank
0335	2nd Disp more than 2 years after 1st Disp	29a	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0337	Date of Disposition	29a	8	DT
0340	1st Disp Sale/ Exchange	29b	1	"X" or blank
0350	2nd Disp Involuntary Conversion	29c	1	"X" or blank
0360	2nd Disp After Death of Orig. Seller/Buyer	29d	1	"X" or blank
0370	Disposition Not to Avoid Tax	29e	1	"X" or blank
@0380	Explanation of Disp Not to Avoid Tax	29e	6	"STMbnn" or blank
0390	Selling Price	30	12	N
0400	Contract Price 1st Yr	31	12	N
0410	Smaller Line 30 or 31	32	12	N
0420	Total Payments Received	33	12	N
0430	Line 32 Minus Line 33	34	12	N
0440	Line 34 Times 1st Year Gross Profit Ratio	35	12	N
0450	Line 35 Ordinary Income	36	12	N
0460	Line 35 Minus Line 36	37	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0622" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6478bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
0020	1 (a)	12	N
			Qualified ethanol fuel production (gallons)
0030	1 (c)	12	N
			Total qualified ethanol fuel
0040	2a (a)	12	N
			190 proof or greater (in gallons)
0050	2a (c)	12	N
			Total 190 proof or greater
0060	2b (a)	12	N
			Less than 190 proof but at least 150 proof
0070	2b (c)	12	N
			Total less than 190 proof but at least 150 proof
0080	3 (a)	12	N
			Add lines 1, 2a and 2b
0090	3 (c)	12	N
			Total add lines 1, 2a, and 2b

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Other fuels blended with alcohol on lines 2a & 2b	4 (a)	12	N
0110	Total gallons of fuel	5a (a)	12	N
0120	Total gallons containing less than 5.7%	5b (a)	12	N
0130	Subtract line 5b from line 5a	6 (a)	12	N
0140	Aviation fuel for use in noncommercial aviation	7a (a)	12	N
0150	Total aviation fuel for use in noncommercial	7a (c)	12	N
0160	Gasohol containing less than 85% alcohol	7b (a)	12	N
0170	Total gasohol containing less than 85% alcohol	7b (c)	12	N
0180	Special motor fuel containing 85% or more alcohol	7c (a)	12	N
0190	Total special motor fuel containing 85% alcohol	7c (c)	12	N
0200	Add lines 7a through 7c	8	12	N
0210	Subtract Line 8 from Line 3	9	12	N
0220	Flow-through alcohol fuel credits from partnership	10	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0225	1041 portion amount	11	12	NO ENTRY
0230	Current year credit for alcohol used as fuel	11	12	N
0233	1041 beneficiaries amount	11	12	NO ENTRY
0235	Attach 1041 statement	11	6	NO ENTRY
0240	Regular tax before credits	12	12	N
0250	Alternative minimum tax	13	12	N
0260	Regular Tax Plus Alternative Minimum Tax	14	12	N
0270	Foreign tax credit	15a	12	N
0280	Credit for child & dependent care expenses	15b	12	N
0290	Credit for elderly or disabled	15c	12	N
0300	Education credits	15d	12	N
0305	Credit for Qualified Retirement Savings	15e	12	N
0310	Child tax credit	15f	12	N
0320	Mortgage interest credit	15g	12	N
0330	Adoption credit	15h	12	N
0340	District of Columbia first time homebuyer credit	15i	12	N
0350	Possessions tax credit (Form 5735)	15j	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0360	Credit for fuel from a nonconventional source	15k	12	N
0370	Qualified electric vehicle credit	15l	12	N
0380	Add lines 15a through 15l	15m	12	N
0390	Net income tax	16	12	N
0410	Net Regular Tax	17	12	N
0420	Enter 25% of Excess	18	12	N
0425	Tentative Minimum Tax	19	12	N
0430	Greater of line 18 or line 19	20	12	N
0440	Subtract line 20 from line 16	21	12	N
0450	Credit for alcohol used as fuel	22	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0578" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6765bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
			Number
0010		9	NO ENTRY
0020	1	12	N
			Payments paid or incurred - Sect. A
0030	2	12	N
			Organization base period amt. - Sect. A
0040	3	12	N
			Subtract line 2 from line 1 - Sect. A
0050	4	12	N
			Wages for qualified services - Sect. A
0060	5	12	N
			Cost of supplies - Sect. A
0070	6	12	N
			Cost of computers - Sect. A
0080	7	12	N
			Percentage of contract research expenses - Sect. A
0090	8	12	N
			Total qualified research expenses - Sect. A

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Fixed-base percentage	9	6	R
0110	Avg. annual gross receipts - Sect. A	10	12	N
0120	Multiply line 10 by percent on line 9 (Base amount	11	12	N
0130	Subtract line 11 from line 8	12	12	N
0140	Multiply line 8 by 50%	13	12	N
0150	Smaller of line 12 or line 13	14	12	N
0160	Add lines 3 and 14	15	12	N
0170	Electing reduced credit literal	16	8	"SECb280C" or blank
0180	Regular credit	16	12	N
@0190	Attach schedule	16	6	"STMbnn" or blank
0200	Payments paid or incurred - Sect. B	17	12	N
0210	Organization base period amt. - Sect. B	18	12	N
0220	Subtract line 18 from line 17	19	12	N
0230	Multiply line 19 by 20%	20	12	N
0240	Wages for qualified services - Sect. B	21	12	N
0250	Cost of supplies - Sect. B	22	12	N
0260	Costs of computers - Sect. B	23	12	N



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Percentage of contract research expenses - Sect. B	24	12	N
0280	Total qualified research expenses - Sect. B	25	12	N
0290	Avg. annual gross receipts - Sect. B	26	12	N
0300	Multiply line 26 by 1%	27	12	N
0310	Subtract line 27 from line 25	28	12	N
0320	Multiply line 26 by 1.5%	29	12	N
0330	Subtract line 29 from line 25	30	12	N
0340	Subtract line 30 from line 28	31	12	N
0350	Multiply line 26 by 2%	32	12	N
0360	Subtract line 32 from line 25	33	12	N
0370	Subtract line 33 from line 30	34	12	N
0380	Multiply line 31 by 2.65%	35	12	N
0390	Multiply line 34 by 3.2%	36	12	N
0400	Multiply line 33 by 3.75%	37	12	N
0410	Add lines 20, 35, 36, and 37	38	12	N
0420	Electing reduced credit literal	39	8	"SECb280C" or blank

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0430	Alternative incremental credit	39	12 N
@0440	Attach schedule	39	6 "STMbnn" or blank
0450	Flow-through research credits	40	12 N
0455	1041 portion amount	41	12 NO ENTRY
0460	Total current year credit for increasing research	41	12 N
	Record Terminus Character		1 Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0319" for Fixed; "nnnn" for variable format
		4	Value "*****"
0480		6	"FRMbbb"
0481		6	"6765bb"
0482		5	"PG02b"
0483		9	N (Primary SSN)
			Taxpayer Identification Number
0484		1	Blank
0485		7	N 0000001
			Form Occurrence Number
0540	42	12	N
			Regular tax before credits
0550	43	12	N
			Alternative minimum tax
0560	44	12	N
			Regular Tax Plus Alternative Minimum Tax
0570	45a	12	N
			Foreign tax credit
0580	45b	12	N
			Credit for child/ dependent care expenses
0590	45c	12	N
			Credit for elderly or disabled
0600	45d	12	N
			Education credits
0605	45e	12	N
			Credit for Qualified Retirement Savings
0610	45f	12	N
			Child Tax Credit
0620	45g	12	N
			Mortgage Interest Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0630	Adoption Credit	45h	12	N
0640	District of Columbia First-Time Homebuyer Credit	45i	12	N
0650	Possessions Tax Credit (Form 5735)	45j	12	NO ENTRY
0660	Credit for Fuel From A Nonventional Source	45k	12	N
0670	Qualified Electric Vehicle Credit	45l	12	N
0680	Add Lines 45a through 45l	45m	12	N
0690	Net income tax	46	12	N
0710	Net Regular Tax	47	12	N
0720	Enter 25% of excess	48	12	N
0725	Tentative Minimum Tax	49	12	N
0730	Greater of line 48 or line 49	50	12	N
0740	Subtract line 50 from line 46	51	12	N
0750	Total Credit Allowed for The Current Year	52	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1331" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6781bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
0005			Number
0009		9	NO ENTRY
@0010		6	"STMbnn" or blank
			Attached List of Foreign Currency Contracts
0020	A	1	"X" or blank
			Mixed Straddle Election Box
0030	B	1	"X" or blank
			Straddle by Straddle Identification Election Box
0040	C	1	"X" or blank
			Mixed Straddle Account Election Box
@0050	C	6	"STMbnn" or blank
			Statement Required by Regulations
0060	D	1	"X" or blank
			Net Section 1256 Contracts Loss Election Box
*0070	1 (a)	46	AN, "STMbnn" or blank
			Identification of Account - 1
+0080	1 (b)	12	N
			Gain or Loss for Entire Year - 1

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
+0090	Post-May 5 Gain or Loss - 1	1 (c)	12	N	
0100	Identification of Account - 2	1 (a)	46	AN or blank	
0110	Gain or Loss for Entire Year - 2	1 (b)	12	'See 1st Occ.'	
0120	Post-May 5 Gain or Loss - 2	1 (c)	12	'See 1st Occ.'	
0130	Identification of Account - 3	1 (a)	46	'See 2nd Occ.'	
0140	Gain or Loss for Entire Year - 3	1 (b)	12	'See 1st Occ.'	
0150	Post-May 5 Gain or Loss - 3	1 (c)	12	'See 1st Occ.'	
@0155	List of Transactions	Part I	6	"STMbnn" or blank	
0160	Net Gain or Loss Col. (b)	2 (b)	12	N	
0170	Net Gain or Loss Col. (c)	2 (c)	12	N	
@0190	Form 1099-B Adjustment Schedule	3	6	"STMbnn" or blank	--
0200	Form 1099-B Adjustments Col. (b)	3 (b)	12	N	
0205	Form 1099-B Adjustments Col. (c)	3 (c)	12	N	
0210	Net Gain/Loss & Form 1099-B Adjustments Col. (b)	4 (b)	12	N	
0215	Net Gain/Loss & Form 1099-B Adjustment Col. (c)	5 (c)	12	N	
0220	Net Section 1256 Contracts Loss Col. (b)	6 (b)	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0225	Net Section 1256 Contracts Loss Col. (c)	6(c)	12	N
0230	Line 4(b) minus Line 6(b)	7(b)	12	N
0235	Line 5(c) minus Line 6(c)	7(c)	12	N
0240	Short-Term Capital Gain or Loss Col. (b)	8(b)	12	N
0245	Short-Term Capital Gain or Loss Col. (c)	8(c)	12	N
0250	Long-Term Capital Gain or Loss Col. (b)	9(b)	12	N
0255	Long-Term Capital Gain or Loss Col. (c)	9(c)	12	N
@0260	Attached Schedule of Straddles and Components	Part II	6	"STMbnn" or blank
*0270	Description of Property (Losses) - 1	10(a)	35	AN, "STMbnn" or blank
+0280	Delivery Date (Losses) - 1	10(b)	8	YYYYMMDD or blank
+0290	Date Close Out or Sold (Losses) - 1	10(c)	8	YYYYMMDD or blank
+0300	Gross Sales Price (Losses) - 1	10(d)	12	N
+0310	Cost or Other Basis Plus Commissions (Losses) - 1	10(e)	12	N
**0320	Losses from Straddles - 1	10(f)	12	N or "STMbnn"

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
+0330	Unrecognized Gain On Offsetting Positions - 1	10(g)	12	N	
+0340	Recognized Losses - 1	10(h)	12	N	
+0350	28% Rate Loss - 1	10(i)	12	N	
+0355	Post-May 5 Loss - 1	10(j)	12	N	
0360	Description of Property (Losses) - 2	10(a)	35	AN or blank	
0370	Delivery Date (Losses) - 2	10(b)	8	'See 1st Occ.'	
0380	Date Close Out or Sold (Losses) - 2	10(c)	8	'See 1st Occ.'	
0390	Gross Sales Price (Losses) - 2	10(d)	12	'See 1st Occ.'	
0400	Cost or Other Basis Plus Commissions (Losses) - 2	10(e)	12	'See 1st Occ.'	
0410	Losses from Straddles - 2	10(f)	12	N	
0420	Unrecognized Gain On Offsetting Positions - 2	10(g)	12	'See 1st Occ.'	
0430	Recognized Losses - 2	10(h)	12	'See 1st Occ.'	
0440	28% Rate Loss - 2	10(i)	12	'See 1st Occ.'	
0445	Post-May 5 Loss - 2	10(j)	12	'See 1st Occ.'	
@0450	Separate Schedule of Short-Term Losses	11	6	"STMbnn" or blank	
0460	Short-Term Portion of Recognized Loss	11a(h)	12	N	



Field Identification No.		Form Ref.	Length	Field Description
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0465	Short-Term Portion of Post-May 5 Loss	11a(j)	12	N
0470	Long-Term Portion of Recognized Loss	11b(h)	12	N
0480	Long-Term Portion of 28% Rate Loss	11b(i)	12	N
0485	Long-Term Portion of Post-May 5 Loss	11b(j)	12	N
*0490	Description of Property (Gains) - 1	12(a)	35	AN, "STMbnn" or blank
+0500	Entered into Date (Gains) - 1	12(b)	8	YYYYMMDD or blank
+0510	Date Close Out or Sold (Gains) - 1	12(c)	8	YYYYMMDD or blank
+0520	Gross Sales Price (Gains) - 1	12(d)	12	N
+0530	Cost or Other Basis Plus Commissions (Gains) - 1	12(e)	12	N
*+0540	Gains for Entire Year - 1	12(f)	12	N or "STMbnn"
+0550	28% Rate Gain - 1	12(g)	12	N
+0555	Post-May 5 Gain - 1	12(h)	12	N
0560	Description of Property (Gains) - 2	12(a)	35	AN or blank
0570	Enter into Date (Gains) - 2	12(b)	8	'See 1st Occ.'
0580	Date Close Out or Sold (Gains) - 2	12(c)	8	'See 1st Occ.'
0590	Gross Sales Price (Gains) - 2	12(d)	12	'See 1st Occ.'
0600	Cost or Other Basis Plus Commissions (Gains) - 2	12(e)	12	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0610	Gains for Entire Year - 2	12(f)	12	N
0620	28% Rate Gain - 2	12(g)	12	'See 1st Occ.'
0625	Post-May 5 Gain - 2	12(h)	12	'See 1st Occ.'
@0630	Separate Schedule of Short-Term Gains	13	6	"STMbnn" or blank
0640	Short-Term Portion of Gains - 1	13a(f)	12	N
0645	Short-Term Portion of Post-May 5 Gain	13a(h)	12	N
0650	Long-Term Portion of Gains - 2	13b(f)	12	N
0660	Long-Term Portion of 28% Rate Gain	13b(g)	12	N
0665	Long-Term Portion of Post-May 5 Gain	13b(h)	12	N
*0670	Description of Property (Unrecognized Gains) - 1	14(a)	35	AN, "STMbnn" or blank
+0680	Date Acquired (Unrecognized Gains) - 1	14(b)	8	YYYYMMDD or blank
+0690	Fair Market Value on Last Business Day of TY - 1	14(c)	12	N
+0700	Cost or Other Basis As Adjusted - 1	14(d)	12	N
+0710	Unrecognized Gain - 1	14(e)	12	N
0720	Description of Property (Unrecognized Gains) - 2	14(a)	35	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
0730	Date Acquired (Unrecognized Gains) - 2	14 (b)	8	'See 1st Occ.'
0740	Fair Market Value on Last Business Day of TY - 2	14 (c)	12	'See 1st Occ.'
0750	Cost or Other Basis As Adjusted - 2	14 (d)	12	'See 1st Occ.'
0760	Unrecognized Gain - 2	14 (e)	12	'See 1st Occ.'
0770	Description of Property (Unrecognized Gains) - 3	14 (a)	35	'See 2nd Occ.'
0780	Date Acquired (Unrecognized Gains) - 3	14 (b)	8	'See 1st Occ.'
0790	Fair Market Value on Last Business Day of TY - 3	14 (c)	12	'See 1st Occ.'
0800	Cost or Other Basis As Adjusted - 3	14 (d)	12	'See 1st Occ.'
0810	Unrecognized Gain - 3	14 (e)	12	'See 1st Occ.'
@0815	Attach Statement for Additional Information	Part III	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1178" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8082bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001 - 0000004
0010		9	N
0020	1a	1	"X" or blank
			Notice of Inconsistent Treatment
0030	1b	1	NO ENTRY
			Administrative Adjustment Request (AAR)
0035	2	1	"X" or blank
			Substituted Return Treatment Yes Box
0040	2	1	"X" or blank
			Substituted Return Treatment No Box
0050	3a	1	"X" or blank
			Pass-Through Entity (Partnership)
0055	3b	1	"X" or blank
			Pass-Through Entity (Electing Large Partnership)
0060	3c	1	"X" or blank
			Pass-Through Entity (S Corporation)
0065	3d	1	"X" or blank
			Pass-Through Entity (Estate)

Field Identification No.		Form Ref.	Length	Field Description
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0070	Pass-Through Entity (Trust)	3e	1	"X" or blank
0075	Pass-Through Entity (REMIC)	3f	1	"X" or blank
0080	Identifying Number of Pass-Through Entity	4	9	N
0090	Name of Pass-Through Entity	5	35	AN Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0100	Address of Pass-Through Entity	5	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0110	City of Pass-Through Entity	5	22	A, Allowable special character is space
0120	State of Pass-Through Entity	5	2	A (Standard Postal State Abbreviations)
0130	Zip Code of Pass-Through Entity	5	12	N (left-justified)
0140	Tax Shelter Registration Number	6	12	AN or blank
0150	IRS Center Where Return is Filed	7	5	"MSPC "
0160	Tax Year of Pass-Through Entity (from)	8	8	DT
0165	Tax Year of Pass-Through Entity (to)	8	8	DT
0170	Your Tax Year (from)	8	8	DT
0175	Your Tax Year (to)	8	8	DT
0180	Description of Inconsistent or AAR Items-1	10a	60	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0190	Amount of Item Box-1	10b	1	"X" or blank
0200	Treatment of Item Box-1	10b	1	"X" or blank
0210	Amount on Sch K-1, Sch Q, Stmt or Return-1	10c	12	N
0220	Amount you are Reporting-1	10d	12	N
0230	Difference between C & D-1	10e	12	N
0240	Description of Inconsistent or AAR Items-2	11a	60	AN or blank
0250	Amount of Item Box-2	11b	1	"X" or blank
0260	Treatment of Item Box-2	11b	1	"X" or blank
0270	Amount on Sch K-1, Sch Q, Stmt or Return-2	11c	12	N or blank
0280	Amount you are Reporting-2	11d	12	N or blank
0290	Difference between C & D-2	11e	12	N or blank
0300	Description of Inconsistent or AAR Items-3	12a	60	AN or blank
0310	Amount of Item Box-3	12b	1	"X" or blank
0320	Treatment of Item Box-3	12b	1	"X" or blank
0330	Amount on Sch K-1, Sch Q, Stmt or Return-3	12c	12	N or blank
0340	Amount you are Reporting-3	12d	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0350	Difference between C & D-3	12e	12	N or blank
0360	Description of Inconsistent or AAR Items-4	13a	60	AN or blank
0370	Amount of Item Box-4	13b	1	"X" or blank
0380	Treatment of Item Box-4	13b	1	"X" or blank
0390	Amount on Sch K-1, Sch Q, Stmt, or Return-4	13c	12	N or blank
0400	Amount you are Reporting-4	13d	12	N or blank
0410	Difference between C & D-4	13e	12	N or blank
0420	Explanations-1	Part III	70	AN
0430	Explanations-2	Part III	70	AN
0440	Explanations-3	Part III	70	AN
0450	Explanations-4	Part III	70	AN
0460	Explanations-5	Part III	70	AN
0470	Explanations-6	Part III	70	AN
0480	Explanations-7	Part III	70	AN
0490	Explanations-8	Part III	70	AN
	Record Terminus Character		1	Value "#"

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
		4	"2073" for Fixed; "nnnn" for variable format
		4	Value "*****"
0520		6	Value "FRMbbb"
0521		6	"8082bb"
0522		5	"PG02b"
0523		9	N (Primary SSN)
0524		1	blank
0525		7	N 0000001 - 0000004
0530	Part III	70	AN
0540	Part III	70	AN
0550	Part III	70	AN
0560	Part III	70	AN
0570	Part III	70	AN
0580	Part III	70	AN
0590	Part III	70	AN
0600	Part III	70	AN
0610	Part III	70	AN
0620	Part III	70	AN
0630	Part III	70	AN
0640	Part III	70	AN
0650	Part III	70	AN
0660	Part III	70	AN



Field Identification No.		Form Ref.	Length	Field Description
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0670	Explanations-15	Part III	70	AN
0680	Explanations-16	Part III	70	AN
0690	Explanations-17	Part III	70	AN
0700	Explanations-18	Part III	70	AN
0710	Explanations-19	Part III	70	AN
0720	Explanations-20	Part III	70	AN
0730	Explanations-21	Part III	70	AN
0740	Explanations-22	Part III	70	AN
0750	Explanations-23	Part III	70	AN
0760	Explanations-24	Part III	70	AN
0770	Explanations-25	Part III	70	AN
0780	Explanations-26	Part III	70	AN
0790	Explanations-27	Part III	70	AN
0800	Explanations-28	Part III	70	AN
0810	Explanations-29	Part III	70	AN

Record Terminus Character	1	Value "#"
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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0960" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8271bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Identifying Number		9	N or blank
0020	Investor's Tax Year Ended		8	YYYYMMDD
0030	Tax Shelter Name - 1	1a	35	AN
0040	Tax Shelter Registration Number - 1	1b	11	N, "APPLIEDbFOR", or "NObNOTIFICA"
0050	Name of Person Who Applied for Registration - 1	1b	35	AN
0060	Tax Shelter Identifying Number - 1	1c	9	N or blank
0070	Tax Shelter Name - 2	2a	35	'See 1st Occ.'
0080	Tax Shelter Registration Number - 2	2b	11	'See 1st Occ.'
0090	Name of Person Who Applied for Registration - 2	2b	35	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Tax Shelter Identifying Number - 2	2c	9	'See 1st Occ.'
0110	Tax Shelter Name - 3	3a	35	'See 1st Occ.'
0120	Tax Shelter Registration - 3	3b	11	'See 1st Occ.'
0130	Name of Person Who Applied for Registration - 3	3b	35	'See 1st Occ.'
0140	Tax Shelter Identifying Number - 3	3c	9	'See 1st Occ.'
0150	Tax Shelter Name - 4	4a	35	'See 1st Occ.'
0160	Tax Shelter Registration Number - 4	4b	11	'See 1st Occ.'
0170	Name of Person Who Applied for Registration - 4	4b	35	'See 1st Occ.'
0180	Tax Shelter Identifying Number - 4	4c	9	'See 1st Occ.'
0190	Tax Shelter Name - 5	5a	35	'See 1st Occ.'
0200	Tax Shelter Registration Number - 5	5b	11	'See 1st Occ.'
0210	Name of Person Who Applied for Registration - 5	5b	35	'See 1st Occ.'
0220	Tax Shelter Identifying Number - 5	5c	9	'See 1st Occ.'
0230	Tax Shelter Name - 6	6a	35	'See 1st Occ.'
0240	Tax Shelter Registration Number - 6	6b	11	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	Name of Person Who Applied for Registration - 6	6b	35	'See 1st Occ.'
0260	Tax Shelter Identifying Number - 6	6c	9	'See 1st Occ.'
0270	Tax Shelter Name - 7	7a	35	'See 1st Occ.'
0280	Tax Shelter Registration Number - 7	7b	11	'See 1st Occ.'
0290	Name of Person Who Applied for Registration - 7	7b	35	'See 1st Occ.'
0300	Tax Shelter Identifying Number - 7	7c	9	'See 1st Occ.'
0310	Tax Shelter Name - 8	8a	35	'See 1st Occ.'
0320	Tax Shelter Registration Number - 8	8b	11	'See 1st Occ.'
0330	Name of Person Who Applied for Registration - 8	8b	35	'See 1st Occ.'
0340	Tax Shelter Identifying Number - 8	8c	9	'See 1st Occ.'
0350	Tax Shelter Name - 9	9a	35	'See 1st Occ.'
0360	Tax Shelter Registration Number - 9	9b	11	'See 1st Occ.'
0370	Name of Person Who Applied for Registration - 9	9b	35	'See 1st Occ.'
0380	Tax Shelter Identifying Number - 9	9c	9	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0390	Tax Shelter Name - 10	10a	35	'See 1st Occ.'
0400	Tax Shelter Registration Number - 10	10b	11	'See 1st Occ.'
0410	Name of Person Who Applied for Registration - 10	10b	35	'See 1st Occ.'
0420	Tax Shelter Identifying Number - 10	10c	9	'See 1st Occ.'
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1487" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8275bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Indentification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
			Identifying Number
0020	I 1(a)	35	AN
			Rev Rul, Rev Proc, etc-1
0030	I 1(b)	50	AN
			Item or Group of Items-1
0040	I 1(c)	50	AN
			Detailed Description of Items 1-1
0050	I 1(c)	50	AN
			Detailed Description of Items 2-1
0060	I 1(d)	21	AN
			Form or Schedule-1
0070	I 1(e)	5	AN
			Line Number-1
0080	I 1(f)	12	N
			Amount-1
0090	I 2(a)	35	AN or blank
			Rev Rul, Rev Proc, etc-2
0100	I 2(b)	50	AN or blank
			Item or Group of Items-2

Field Identification No.		Form Ref.	Length	Field Description
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0110	Detailed Description of Items 1-2	I 2(c)	50	AN or blank
0120	Detailed Description of Items 2-2	I 2(c)	50	AN or blank
0130	Form or Schedule-2	I 2(d)	21	AN or blank
0140	Line Number-2	I 2(e)	5	AN or blank
0150	Amount-2	I 2(f)	12	N or blank
0160	Rev Rul, Rev Proc, etc-3	I 3(a)	35	AN or blank
0170	Item or Group of Items-3	I 3(b)	50	AN or blank
0180	Detailed Description of Items 1-3	I 3(c)	50	AN or blank
0190	Detailed Description of Items 2-3	I 3(c)	50	AN or blank
0200	Form or Schedule-3	I 3(d)	21	AN or blank
0210	Line Number-3	I 3(e)	5	AN or blank
0220	Amount-3	I 3(f)	12	N or blank
0230	Detailed Explanation 1-1	II 1	70	AN
0240	Detailed Explanation 1-2	II 1	70	AN
0250	Detailed Explanation 1-3	II 1	70	AN
0260	Detailed Explanation 2-1	II 2	70	AN or blank
0270	Detailed Explanation 2-2	II 2	70	AN or blank

Field Identification No.		Form Ref.		Length	Field Description
-----	-----	----		-----	-----
0280	Detailed Explanation 2-3	II	2	70	AN or blank
0290	Detailed Explanation 3-1	II	3	70	AN or blank
0300	Detailed Explanation 3-2	II	3	70	AN or blank
0310	Detailed Explanation 3-3	II	3	70	AN or blank
0320	Name of Pass-Through Entity	III	1	35	AN Allowable special characters are: space, less-than (<), hyphen (-), and ampersand (&)
0330	Address of Pass-Through Entity	III	1	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0340	City of Pass-Through Entity	III	1	22	A, Allowable special character is space
0350	State of Pass-Through Entity	III	1	2	A (Standard Postal State Abbreviations)
0360	Zip Code of Pass-Through Entity	III	1	12	N (left-justified)
0370	Identifying Number of Pass-Through Entity	III	2	9	N
0380	Tax Year of Pass-Through Entity (from)	III	3	8	YYYYMMDD
0390	Tax Year of Pass-Through Entity (to)	III	3	8	YYYYMMDD
0400	IRS Center where Return is Filed	III	4	5	"MSPC ", "AUSPC", "ANSPC", "CSPC ", "OSPC ", "BSPC ", "ATSPC", "KCSPC", "PSPC ", "FSPC "
	Record Terminus Character			1	Value "#"



Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"2073" for Fixed; "nnnn" for variable format
		4	Value "*****"
0420		6	"FRMbbb"
0421		6	"8275bb"
0422		5	"PG02b"
0423		9	N (Primary SSN)
			Number
0424		1	blank
0425		7	N 0000001
0430	IV	70	AN
0440	IV	70	AN
0450	IV	70	AN
0460	IV	70	AN
0470	IV	70	AN
0480	IV	70	AN
0490	IV	70	AN
0500	IV	70	AN
0510	IV	70	AN
0520	IV	70	AN
0530	IV	70	AN
0540	IV	70	AN
0550	IV	70	AN
0560	IV	70	AN
0570	IV	70	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0580	Explanations-16	IV	70	AN
0590	Explanations-17	IV	70	AN
0600	Explanations-18	IV	70	AN
0610	Explanations-19	IV	70	AN
0620	Explanations-20	IV	70	AN
0630	Explanations-21	IV	70	AN
0640	Explanations-22	IV	70	AN
0650	Explanations-23	IV	70	AN
0660	Explanations-24	IV	70	AN
0670	Explanations-25	IV	70	AN
0680	Explanations-26	IV	70	AN
0690	Explanations-27	IV	70	AN
0700	Explanations-28	IV	70	AN
0710	Explanations-29	IV	70	AN

Record Terminus Character	1	Value "#"
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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"1487" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8275Rb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Regulation Section-1	I 1(a)	35	AN
0030	Item or Group of Items-1	I 1(b)	50	AN
0040	Detailed Description of Items 1-1	I 1(c)	50	AN
0050	Detailed Description of Items 2-1	I 1(c)	50	AN
0060	Form or Schedule-1	I 1(d)	21	AN
0070	Line Number-1	I 1(e)	5	AN
0080	Amount-1	I 1(f)	12	N
0090	Regulation Section-2	I 2(a)	35	AN or blank
0100	Item or Group of Items-2	I 2(b)	50	AN or blank
0110	Detailed Description of Items 1-2	I 2(c)	50	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Detailed Description of Items 2-2	I 2 (c)	50	AN or blank
0130	Form or Schedule-2	I 2(d)	21	AN or blank
0140	Line Number-2	I 2(e)	5	AN or blank
0150	Amount-2	I 2(f)	12	N or blank
0160	Regulation Section-3	I 3(a)	35	AN or blank
0170	Item or Group of Items-2	I 3(b)	50	AN or blank
0180	Detailed Description of Items 1-3	I 3(c)	50	AN or blank
0190	Detailed Description of Items 2-3	I 3(c)	50	AN or blank
0200	Form or Schedule-3	I 3(d)	21	AN or blank
0210	Line Number-3	I 3(e)	5	AN or blank
0220	Amount-3	I 3(f)	12	N or blank
0230	Detailed Explanation 1-1	II 1	70	AN
0240	Detailed Explanation 2-1	II 1	70	AN
0250	Detailed Explanation 3-1	II 1	70	AN
0260	Detailed Explanation 1-2	II 2	70	AN or blank
0270	Detailed Explanation 2-2	II 2	70	AN or blank
0280	Detailed Explanation 3-2	II 2	70	AN or blank
0290	Detailed Explanation 1-3	II 3	70	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0300	Detailed Explanation 2-3	II 3	70	AN or blank
0310	Detailed Explanation 3-3	II 3	70	AN or blank
0320	Name of Pass-Through Entity	III 1	35	AN Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0330	Address of Pass-Through Entity	III 1	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0340	City of Pass-Through Entity	III 1	22	A, Allowable special character is space
0350	State of Pass-Through Entity	III 1	2	A (Standard Postal State Abbreviations)
0360	Zip Code of Pass-Through Entity	III 1	12	N (left Justified)
0370	Identifying Number of Pass-Through Entity	III 2	9	N
0380	Tax Year of Pass-Through Entity (from)	III 3	8	YYYYMMDD
0390	Tax Year of Pass-Through Entity (to)	III 3	8	YYYYMMDD
0400	IRS Center where Return is Filed	III 4	5	"MSPC ", "AUSPC", "ANSPC", "CSPC ", "OSCP ", "BSCP ", "ATSPC", "KCSPC", "PSPC ", "FSPC "
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"2003" for Fixed; "nnnn" for variable format
		4	Value "*****"
0420		6	"FRMbbb"
0421		6	"8275Rb"
0422		5	"PG02b"
0423		9	N (Primary SSN)
			Identification Number
0424		1	Blank
0425		7	N
			0000001
0430	IV	70	AN
0440	IV	70	AN
0450	IV	70	AN
0460	IV	70	AN
0470	IV	70	AN
0480	IV	70	AN
0490	IV	70	AN
0500	IV	70	AN
0510	IV	70	AN
0520	IV	70	AN
0530	IV	70	AN
0540	IV	70	AN
0550	IV	70	AN
0560	IV	70	AN
0570	IV	70	AN

## Disclosure Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0580	Explanations-16	IV	70	AN
0590	Explanations-17	IV	70	AN
0600	Explanations-18	IV	70	AN
0610	Explanations-19	IV	70	AN
0620	Explanations-20	IV	70	AN
0630	Explanations-21	IV	70	AN
0640	Explanations-22	IV	70	AN
0650	Explanations-23	IV	70	AN
0660	Explanations-24	IV	70	AN
0670	Explanations-25	IV	70	AN
0680	Explanations-26	IV	70	AN
0690	Explanations-27	IV	70	AN
0700	Explanations-28	IV	70	AN

Record Terminus Character	1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0939" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8283bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Form Occurrence Number
*0010	1A(a)	25	AN or "STMbnn"
+0020	1A(a)	30	AN
+0030	1A(b)	25	AN
			Descrip of Prop A
0050	1B(a)	25	AN
			Donee Organization B
0060	1B(a)	30	AN
			Donee Address B
0070	1B(b)	25	AN
			Descrip of Prop B
0090	1C(a)	25	AN
			Donee Organization C
0100	1C(a)	30	AN
			Donee Address C
0110	1C(b)	25	AN
			Descrip of Prop C
0130	1D(a)	25	AN
			Donee Organization D
0140	1D(a)	30	AN
			Donee Address D
0150	1D(b)	25	AN
			Descrip of Prop D
0170	1E(a)	25	AN
			Donee Organization E
0180	1E(a)	30	AN
			Donee Address E
0190	1E(b)	25	AN
			Descrip of Prop E



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*+0210	Contribution Date A	1A(c)	8	DT or "STMbnn"
+0220	Date Acquired A	1A(d)	6	DT
+0230	How Acquired A	1A(e)	9	AN
+0240	Cost or Basis A	1A(f)	12	N
+0250	Fair Market Value A	1A(g)	12	N
+0255	Method Used A	1A(h)	20	AN
0260	Contribution Date B	1B(c)	8	DT
0270	Date Acquired B	1B(d)	6	DT
0280	How Acquired B	1B(e)	9	AN
0290	Cost or Basis B	1B(f)	12	N
0300	Fair Market Value B	1B(g)	12	N
0305	Method Used B	1B(h)	20	AN
0310	Contribution Date C	1C(c)	8	DT
0320	Date Acquired C	1C(d)	6	DT
0330	How Acquired C	1C(e)	9	AN
0340	Cost or Basis C	1C(f)	12	N
0350	Fair Market Value C	1C(g)	12	N
0355	Method Used C	1C(h)	20	AN
0360	Contribution Date D	1D(c)	8	DT
0370	Date Acquired D	1D(d)	6	DT
0380	How Acquired D	1D(e)	9	AN
0390	Cost or Basis D	1D(f)	12	N
0400	Fair Market Value D	1D(g)	12	N
0405	Method Used D	1D(h)	20	AN
0410	Contribution Date E	1E(c)	8	DT



Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0712" for Fixed; "nnnn" for variable format
		4	Value "*****"
0590		6	"FRMbbb"
0591		6	"8283bb"
0592		5	"PG02b"
0593		9	N (Primary SSN)
			Number
0594		1	blank
0595		7	N 0000001 - 0000002
0641	4	1	NO ENTRY
			Property Type-Art \$20,000 or More
0642	4	1	"X" or blank
			Property Type - Real Estate
0643	4	1	"X" or blank
			Property Type - Gem/ Jewelry
0644	4	1	"X" or blank
			Property Type - Stamps
0645	4	1	"X" or blank
			Property Type - Art Less Than \$20,000
0646	4	1	"X" or blank
			Property Type - Coins
0647	4	1	"X" or blank
			Property Type - Books
0648	4	1	"X" or blank
			Property Type - Other
*0650	5A(a)	25	AN or "STMbnn"
			Descrip of Prop (A)
+0652	5A(b)	30	AN
			Summary Condition (A)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0654	Fair Market value (A)	5A(c)	12	N
+0660	Date Acquired (A)	5A(d)	6	DT
*+0670	How Acquired (A)	5A(e)	11	AN or "STMbnn"
+0680	Cost or Basis (A)	5A(f)	12	N
+0690	Bargain Sale (A)	5A(g)	12	N
+0700	Amt of Deductions (A)	5A(h)	12	N
+0710	Ave.Trdg.Price(A)	5A(i)	12	N
0720	Descrip of Prop (B)	5B(a)	25	AN
0722	Summary Condition (B)	5B(b)	30	AN
0724	Fair Market value(B)	5B(c)	12	N
0730	Date Acquired (B)	5B(d)	6	DT
0740	How Acquired (B)	5B(e)	11	AN
0750	Cost or Basis (B)	5B(f)	12	N
0760	Bargain Sale (B)	5B(g)	12	N
0770	Amt of Deductions (B)	5B(h)	12	N
0780	Ave. Trdg. Price(B)	5B(i)	12	N
0790	Descrip of Prop (C)	5C(a)	25	AN
0792	Summary Condition (C)	5C(b)	30	AN
0794	Fair Market value(C)	5C(c)	12	N
0800	Date Acquired (C)	5C(d)	6	DT
0810	How Acquired (C)	5C(e)	11	AN
0820	Cost or Basis (C)	5C(f)	12	N
0830	Bargain Sale (C)	5C(g)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0840	Amt of Deductions (C)	5C(h)	12	N
0850	Ave. Trdg.Price (C)	5C(i)	12	N
0860	Descrip of Prop (D)	5D(a)	25	AN
0870	Summary Condition (D)	5D(b)	30	AN
0880	Fair Market value (D)	5D(c)	12	N
0890	Date Acquired (D)	5D(d)	6	DT
0900	How Acquired (D)	5D(e)	11	AN
0910	Cost or Basis (D)	5D(f)	12	N
0920	Bargain Sale (D)	5D(g)	12	N
0930	Amt of Deductions (D)	5D(h)	12	N
0940	Ave. Trdg. Price(D)	5D(i)	12	N
0950	Identifying Letters of Items \$500 or Less	II	4	A - Value: A, B, C and/or D
0960	Description of Items	II	25	AN
0970	Date Received	IV	8	DT
0973	Use of The Property for An Unrelated Use Box - Yes	IV	1	"X" or blank
0976	Use of The Property for An Unrelated Use Box - No	IV	1	"X" or blank
0980	Donee Name	IV	35	AN
0990	Employer ID	IV	9	N
1000	Number & Street	IV	25	AN
1010	City, State, Zip	IV	25	AN
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0231" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8379bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010	1	35	AN, Allowable special characters are: space, and hyphen (-)
			Name Shown First on Return
0020	1	9	N
			First Social Security Number
0030	1	1	"X" or blank
			First Injured Spouse Box
0040	1	35	AN, Allowable special characters are: space, and hyphen (-)
			Name Shown Second on Return
0050	1	9	N
			Second Social Security Number
0060	1	1	"X" or blank
			Second Injured Spouse Box
0070	2	4	DT or blank
			Tax Year for Claim
0080	3	35	AN, Allowable special characters are: space, slash and hyphen or blank
			Street Address

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	City	3	22	AN, Allowable special characters are: space, slash and hyphen or blank
0100	State Abbreviation	3	2	A (Standard Postal State Abbreviations) or blank
0110	Zip Code	3	12	N or blank
0120	Address - Yes Box	4	1	"X" or blank
0130	Address - No Box	4	1	"X" or blank
0140	Divorced/Separated Box	5	1	"X" or blank
0150	Community Property State - Yes Box	6	1	"X" or blank
0160	Community Property State - No Box	6	1	"X" or blank
0161	Community Property State Abbreviation for Arizona	6	2	"AZ" or blank (More than one state may apply on Line 6)
0162	Community Prop. State Abbreviation for California	6	2	"CA" or blank (More than one state may apply on Line 6)
0163	Community Property State Abbreviation for Idaho	6	2	"ID" or blank (More than one state may apply on Line 6)
0164	Community Prop. State Abbreviation for Louisiana	6	2	"LA" or blank (More than one state may apply on Line 6)
0165	Community Property State Abbreviation for Nevada	6	2	"NV" or blank (More than one state may apply on Line 6)
0166	Community Prop. State Abbreviation for New Mexico	6	2	"NM" or blank (More than one state may apply on Line 6)
0167	Community Property State Abbreviation for Texas	6	2	"TX" or blank (More than one state may apply on Line 6)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0168	Community Prop. State Abbreviation for Washington	6	2	"WA" or blank (More than one state may apply on Line 6)
0169	Community Prop. State Abbreviation for Wisconsin	6	2	"WI" or blank (More than one state may apply on Line 6)
	Record Terminus Character		1	Value "#"



Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0769" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0171	Record ID		6	"FRMbbb"
0172	Form Number		6	"8379bb"
0173	Page Number		5	"PG02b"
0174	Taxpayer Identification Number		9	N (Primary SSN)
0175	Filler		1	blank
0176	Form Occurrence Number		7	N 0000001
0180	Wages - Joint Return	7aa	12	N
0190	Wages - Injured Spouse	7ab	12	N
0200	Wages - Other Spouse	7ac	12	N
0210	Total Other Income - Joint Return	7ba	12	N
0220	Total Other Income - Injured Spouse	7bb	12	N
0230	Total Other Income - Other Spouse	7bc	12	N
*0240	Other Income Type 1	7b	30	AN, "STMbnn" or blank
+0250	Other Income Type 1 Amount - Joint Return	7ba	12	N
+0260	Other Income Type 1 Amount - Injured Spouse	7bb	12	N
+0270	Other Income Type 1 Amount - Other Spouse	7bc	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0280	Other Income Type 2	7b	30	AN or blank
0290	Other Income Type 2 Amount - Joint Return	7ba	12	N
0300	Other Income Type 2 Amount - Injured Spouse	7bb	12	N
0310	Other Income Type 2 Amount - Other Spouse	7bc	12	N
0320	Other Income Type 3	7b	30	AN or blank
0330	Other Income Type 3 Amount - Joint Return	7ba	12	N
0340	Other Income Type 3 Amount - Injured Spouse	7bb	12	N
0350	Other Income Type 3 Amount - Other Spouse	7bc	12	N
0360	Other Income Type 4	7b	30	AN or blank
0370	Other Income Type 4 Amount - Joint Return	7ba	12	N
0380	Other Income Type 4 Amount - Injured Spouse	7bb	12	N
0390	Other Income Type 4 Amount - Other Spouse	7bc	12	N
0400	Other Income Type 5	7b	30	AN or blank
0410	Other Income Type 5 Amount - Joint Return	7ba	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0420	Other Income Type 5 Amount - Injured Spouse	7bb	12	N
0430	Other Income Type 5 Amount - Other Spouse	7bc	12	N
0440	Other Income Type 6	7b	30	AN or blank
0450	Other Income Type 6 Amount - Joint Return	7ba	12	N
0460	Other Income Type 6 Amount - Injured Spouse	7bb	12	N
0470	Other Income Type 6 Amount - Other Spouse	7bc	12	N
0480	Adjustments to Income - Joint Return	8a	12	N
0490	Adjustments to Income - Injured Spouse	8b	12	N
0500	Adjustments to Income - Other Spouse	8c	12	N
0510	Standard Deduction - Joint Return	9a	12	N
0520	Standard Deduction - Injured Spouse	9b	12	N
0530	Standard Deduction - Other Spouse	9c	12	N
0540	Itemized Deduction - Joint Return	10a	12	N
0550	Itemized Deduction - Injured Spouse	10b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0560	Itemized Deduction - Other Spouse	10c	12	N
0570	Exemptions - Joint Return	11a	2	N
0580	Exemptions - Injured Spouse	11b	2	N
0590	Exemptions - Other Spouse	11c	2	N
0600	Credits - Joint Return	12a	12	N
0610	Credits - Injured Spouse	12b	12	N
0620	Credits - Other Spouse	12c	12	N
0630	Other Taxes - Joint Return	13a	12	N
0640	Other Taxes - Injured Spouse	13b	12	N
0650	Other Taxes - Other Spouse	13c	12	N
0660	Federal Income Tax Withheld - Joint Return	14a	12	N
0670	Federal Income Tax Withheld - Injured Spouse	14b	12	N
0680	Federal Income Tax Withheld - Other Spouse	14c	12	N
0690	Estimated Tax Payments - Joint Return	15a	12	N
0700	Estimated Tax Payments - Injured Spouse	15b	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0710	Estimated Tax Payments - Other Spouse	15c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0380" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8396bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
			Name Line
0020		9	N
			SSN
0030		35	AN Allowable special characters are space, slash, hyphen and Literal "NONE"
			Street Address
0040		22	A Allowable special character is space.
			City
0050		2	A (Standard Postal State Abbreviations)
			State Abbreviation
0060		12	N (Left-justified)
			Zip Code
0070	1	12	N
			Certified Mortgage Interest Paid
0080	2	6	R
			Certificate Credit Rate
0090	3	12	N
			Mortgage Interest Offset

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Three-Year Previous Carryforward Credit	4	12	N
0110	Two-Year Previous Carryforward Credit	5	12	N
0120	Prior Year Carryforward Credit	6	12	N
0130	Total Previous Carryforward Credit I	7	12	N
0140	Total Taxes Before Credit	8	12	N
0151	Total Credits from Form 1040	9	12	N
0160	Tax Less Credits	10	12	N
0170	Current Year Mortgage Interest Credit	11	12	N
0180	Interest Offset/ Oldest Carryforward Credit Combine	12	12	N
0190	Total Previous Carryforward Credit II	13	12	N
0200	Previous Carryforward Credit Offset	14	12	N
0210	Tentative Two-Year Carryforward Credit	15	12	N
0220	Next Year's Two-Year Carryforward Credit	16	12	N
0230	Tentative Three-Year Carryforward Credit	17	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0240	Next Year's Three- Year Carryforward Credit	18	12	N
0250	Next Year's Prior Year Carryforward Credit	19	12	N
	Record Terminus Character		1	Value "#"



Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0331" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8582bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Identification Number
0004		1	blank
0005		7	N 0000001
0010	1a	12	N
			Rental Real Estate Net Income
0020	1b	12	N
			Rental Real Estate Net Loss
0030	1c	12	N
			Unallowed Prior Year Rental Losses
0035	1d	12	N
			Net Rental Activity Loss
0040	2a	12	N
			Commercial Revitalization Deductions
0045	2b	12	N
			Unallowed Prior Year Revitalization Deductions
0050	2c	12	N
			Net Revitalization Deductions
0055	3a	12	N
			Other Net Income
0060	3b	12	N
			Other Net Loss
0065	3c	12	N
			Unallowed Prior Year Other Losses

## Passive Activity Loss Limitations

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Net Other Activity Loss	3d	12	N
0080	Passive Activity Income/Loss	4	12	N
0090	Loss Limit	5	12	N
0095	Special Allowance Exclusion	6	12	N
0105	Modified Adjusted Gross Income	7	12	N
0115	Special Allowance Base	8	12	N
0125	Special Allowance Limit	9	12	N
0135	Special Allowance for Rental Activity	10	12	N
0140	Standard Allowance	11	12	N
0150	Amount of Rental Activity Allowance	12	12	N
0160	Net Allowance	13	12	N
0170	Final Commercial Revitalization Deduction	14	12	N
0230	Total Net Income	15	12	N
0235	Total Losses Allowed	16	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1883" for Fixed; "nnnn" for variable format
		4	Value "*****"
0240		6	"FRMbbb"
0241		6	"8582bb"
0242		5	"PG02b"
0243		9	N (Primary SSN)
			Identification Number
0244		1	blank
0245		7	N 0000001
*0250	W1	20	AN or "STMbnn"
+0260	W1-(a)	12	N
+0270	W1-(b)	12	N
+0280	W1-(c)	12	N
+0290	W1-(d)	12	N
+0300	W1-(e)	12	N
0310	W1	20	AN
0320	W1-(a)	12	N
0330	W1-(b)	12	N
0340	W1-(c)	12	N
0350	W1-(d)	12	N
0360	W1-(e)	12	N
0370	W1	20	AN
0380	W1-(a)	12	N
0390	W1-(b)	12	N
			Name of Activity 3

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0400	Unallowed Loss 3	W1-(c)	12	N
0410	Overall Gain 3	W1-(d)	12	N
0420	Overall Loss 3	W1-(e)	12	N
0430	Name of Activity 4	W1	20	AN
0440	Net Income 4	W1-(a)	12	N
0450	Net Loss 4	W1-(b)	12	N
0460	Unallowed Loss 4	W1-(c)	12	N
0470	Overall Gain 4	W1-(d)	12	N
0480	Overall Loss 4	W1-(e)	12	N
0490	Name of Activity 5	W1	20	AN
0500	Net Income 5	W1-(a)	12	N
0510	Net Loss 5	W1-(b)	12	N
0520	Unallowed Loss 5	W1-(c)	12	N
0530	Overall Gain 5	W1-(d)	12	N
0540	Overall Loss 5	W1-(e)	12	N
0550	Total Net Income	W1-(a)	12	N
0560	Total Net Loss	W1-(b)	12	N
0570	Total Unallowed	W1-(c)	12	N
*0600	Name of Activity 1	W2	20	AN or "STMbnn"
+0610	Current Year Deductions 1	W2-(a)	12	N
+0620	Prior Year Unallowed Deductions 1	W2-(b)	12	N
+0630	Overall Loss 1	W2-(c)	12	N
0640	Name of Activity 2	W2	20	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0650	Current Year Deductions 2	W2-(a)	12	N
0660	Prior Year Unallowed Deductions 2	W2-(b)	12	N
0670	Overall Loss 2	W2-(c)	12	N
0680	Name of Activity 3	W2	20	AN
0690	Current Year Deductions 3	W2-(a)	12	N
0700	Prior Year Unallowed Deductions 3	W2-(b)	12	N
0710	Overall Loss 3	W2-(c)	12	N
0720	Name of Activity 4	W2	20	AN
0730	Current Year Deductions 4	W2-(a)	12	N
0740	Prior Year Unallowed Deductions 4	W2-(b)	12	N
0750	Overall Loss 4	W2-(c)	12	N
0760	Total Current Year Deductions	W2-(a)	12	N
0770	Total Prior Year Unallowed Deductions	W2-(b)	12	N
*0900	Name of Activity 1	W3	20	AN or "STMbnn"
+0910	Net Income 1	W3-(a)	12	N
+0920	Net Loss 1	W3-(b)	12	N
+0930	Unallowed Loss 1	W3-(c)	12	N
+0940	Overall Gain 1	W3-(d)	12	N
+0950	Overall Loss 1	W3-(e)	12	N
0960	Name of Activity 2	W3	20	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0970	Net Income 2	W3-(a)	12	N
0980	Net Loss 2	W3-(b)	12	N
1000	Unallowed Loss 2	W3-(c)	12	N
1010	Overall Gain 2	W3-(d)	12	N
1020	Overall Loss 2	W3-(e)	12	N
1030	Name of Activity 3	W3	20	AN
1040	Net Income 3	W3-(a)	12	N
1050	Net Loss 3	W3-(b)	12	N
1060	Unallowed Loss 3	W3-(c)	12	N
1070	Overall Gain 3	W3-(d)	12	N
1080	Overall Loss 3	W3-(e)	12	N
1090	Name of Activity 4	W3	20	AN
1100	Net Income 4	W3-(a)	12	N
1110	Net Loss 4	W3-(b)	12	N
1120	Unallowed Loss 4	W3-(c)	12	N
1130	Overall Gain 4	W3-(d)	12	N
1140	Overall Loss 4	W3-(e)	12	N
1150	Name of Activity 5	W3	20	AN
1160	Net Income 5	W3-(a)	12	N
1170	Net Loss 5	W3-(b)	12	N
1180	Unallowed Loss 5	W3-(c)	12	N
1190	Overall Gain 5	W3-(d)	12	N
1200	Overall Loss 5	W3-(e)	12	N
1210	Total Net Income	W3-(a)	12	N
1220	Total Net Loss	W3-(b)	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
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**NOTE: If you are required to file two or more copies of Worksheet 4, enter "STMbnn" in the appropriate field (SEQ. 1560) and enter all information the Statement Records. Identify the appropriate line references (the Name of Activity field can be used for this purpose) when beginning additional worksheets.**

1550	Total Unallowed Loss	W3-(c)	12	N
*1560	Name of Activity 1	W4	20	AN or "STMbnn"
+1570	Form or Schedule Reported on 1	W4	10	AN
+1580	Loss 1	W4(a)	12	N
+1590	Ratio 1	W4(b)	6	R
+1600	Income and Special Allowance 1	W4(c)	12	N
+1610	Loss Minus Income 1	W4(d)	12	N
1620	Name of Activity 2	W4	20	AN
1630	Form or Schedule Reported on 2	W4	10	AN
1640	Loss 2	W4(a)	12	N
1650	Ratio 2	W4(b)	6	R
1660	Income and Special Allowance 2	W4(c)	12	N
1670	Loss Minus Income 2	W4(d)	12	N
1680	Name of Activity 3	W4	20	AN
1690	Form or Schedule Reported on 3	W4	10	AN
1700	Loss 3	W4(a)	12	N
1710	Ratio 3	W4(b)	6	R
1720	Income and Special Allowance 3	W4(c)	12	N
1730	Loss Minus Income 3	W4(d)	12	N
1740	Name of Activity 4	W4	20	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1750	Form or Schedule Reported on 4	W4	10	AN
1760	Loss 4	W4 (a)	12	N
1770	Ratio 4	W4 (b)	6	R
1780	Income and Special Allowance 4	W4 (c)	12	N
1790	Loss Minus Income 4	W4 (d)	12	N
1800	Name of Activity 5	W4	20	AN
1810	Form or Schedule Reported on 5	W4	10	AN
1820	Loss 5	W4 (a)	12	N
1830	Ratio 5	W4 (b)	6	R
1840	Income and Special Allowance 5	W4 (c)	12	N
1850	Loss Minus Income 5	W4 (d)	12	N
1860	Total Loss	W4 (a)	12	N
1870	Total Income and Special Allowance	W4 (c)	12	N
1880	Total Loss Minus Income	W4 (d)	12	N
*1900	Name of Activity 1	W5	20	AN or "STMbnn"
+1910	Form or Schedule Reported on 1	W5	10	AN
+1920	Loss 1	W5 (a)	12	N
+1930	Ratio 1	W5 (b)	6	R
+1940	Unallowed Loss 1	W5 (c)	12	N
1950	Name of Activity 2	W5	20	AN
1960	Form or Schedule Reported on 2	W5	10	AN



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1970	Loss 2	W5 (a)	12	N
1980	Ratio 2	W5 (b)	6	R
1990	Unallowed Loss 2	W5 (c)	12	N
2000	Name of Activity 3	W5	20	AN
2010	Form or Schedule Reported on 3	W5	10	AN
2020	Loss 3	W5 (a)	12	N
2030	Ratio 3	W5 (b)	6	R
2040	Unallowed Loss 3	W5 (c)	12	N
2050	Name of Activity 4	W5	20	AN
2060	Form or Schedule Reported on 4	W5	10	AN
2070	Loss 4	W5 (a)	12	N
2080	Ratio 4	W5 (b)	6	R
2090	Unallowed Loss 4	W5 (c)	12	N
2100	Name of Activity 5	W5	20	AN
2110	Form or Schedule Reported on 5	W5	10	AN
2120	Loss 5	W5 (a)	12	N
2130	Ratio 5	W5 (b)	6	R
2140	Unallowed Loss 5	W5 (c)	12	N
2150	Total Loss	W5 (a)	12	N
2155	Total Unallowed Loss	W5 (c)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0693" for Fixed; "nnnn" for variable format
		4	Value "*****"
2160		6	"FRMbbb"
2161		6	"8582bb"
2162		5	"PG03b"
2163		9	N (Primary SSN)
			Number
2164		1	blank
2165		7	N 0000001
*2170	W6	20	AN or "STMbnn"
+2180	W6	10	AN
			Form or Schedule Reported on 1
+2190	W6 (a)	12	N
			Loss 1
+2200	W6 (b)	12	N
			Unallowed Loss 1
+2210	W6 (c)	12	N
			Allowed Loss 1
2220	W6	20	AN
			Name of Activity 2
2230	W6	10	AN
			Form or Schedule Reported on 2
2240	W6 (a)	12	N
			Loss 2
2250	W6 (b)	12	N
			Unallowed Loss 2
2260	W6 (c)	12	N
			Allowed Loss 2
2270	W6	20	AN
			Name of Activity 3
2280	W6	10	AN
			Form or Schedule Reported on 3
2290	W6 (a)	12	N
			Loss 3

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

**NOTE: If you are required to file two or more copies of Worksheet 7, enter "STMbnn" in the appropriate field (SEQ. 2458) and enter all information the Statement Records. Identify the appropriate line references (the Name of Activity field can be used for this purpose) when beginning additional worksheets.**

2300	Unallowed Loss 3	W6 (b)	12	N
2310	Allowed Loss 3	W6 (c)	12	N
2320	Name of Activity 4	W6	20	AN
2330	Form or Schedule Reported on 4	W6	10	AN
2340	Loss 4	W6 (a)	12	N
2350	Unallowed Loss 4	W6 (b)	12	N
2360	Allowed Loss 4	W6 (c)	12	N
2370	Name of Activity 5	W6	20	AN
2380	Form or Schedule Reported on 5	W6	10	AN
2390	Loss 5	W6 (a)	12	N
2400	Unallowed Loss 5	W6 (b)	12	N
2410	Allowed Loss 5	W6 (c)	12	N
2420	Total Loss	W6 (a)	12	N
2430	Total Unallowed Loss	W6 (b)	12	N
2440	Total Allowed Loss	W6 (c)	12	N
*2458	Name of Activity	W7	20	AN or "STMbnn"
+2461	Form or Schedule Name 1	W7-1	10	AN
+2470	Net Loss from Form or Schedule 1	W7-1a (a)	12	N
+2490	Net Income from Form or Schedule 1	W7-1b (a)	12	N
+2500	Net Loss minus Net Income 1	W7-1c (b)	12	N

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
+2510 Ratio 1	W7-1c(c)	6	R
*+2520 Unallowed Loss 1	W7-1c(d)	12	N or "STMbnn"
+2530 Allowed Loss Net Loss/Allowed Loss 1	W7-1c(e)	12	N
2541 Form or Schedule Name 2	W7-2	10	AN
2550 Net Loss from Form or Schedule 2	W7-1a(a)	12	N
2570 Net Income from Form or Schedule 2	W7-1b(a)	12	N
2580 Net Loss minus Net Income 2	W7-1c(b)	12	N
2590 Ratio 2	W7-1c(c)	6	R
2600 Unallowed Loss 2	W7-1c(d)	12	N
2610 Allowed Loss Net Loss/Allowed Loss 2	W7-1c(e)	12	N
2620 Form or Schedule Name 3	W7-3	10	AN
2630 Net Loss from Form or Schedule 3	W7-1a(a)	12	N
2650 Net Income from Form or Schedule 3	W7-1b(a)	12	N
2660 Net Loss minus Net Income 3	W7-1c(b)	12	N
2670 Ratio 3	W7-1c(c)	6	R
2680 Unallowed Loss 3	W7-1c(d)	12	N
2690 Allowed Loss 3	W7-1c(e)	12	N
2700 Total Net Loss Minus Net Income	W7(b)	12	N
2710 Total Unallowed Loss	W7(d)	12	N
2720 Total Allowed Loss	W7(e)	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0355" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8582CR"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
0010	1a	12	N
			Rental Real Estate Credits from Worksheet 1, Col a
0020	1b	12	N
			PY Unallowed Credits from Worksheet 1, Col b
0030	1c	12	N
			Total Rental Real Estate Credits
0040	2a	12	N
			Rehabilitation Credits from Worksheet 2, Col a
0050	2b	12	N
			Rehabilitation PY Credits from Worksheet 2, Col b
0060	2c	12	N
			Total Rehabilitation Credits
0070	3a	12	N
			Low-Income Housing Credits from Worksheet 3, Col a

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Low-Income Housing PY Credits, Worksheet 3, Col b	3b	12	N
0090	Total Low-Income Housing Credits	3c	12	N
0100	All Passive Activity Credits, Worksheet 4, Col a	4a	12	N
0110	Passive Activity PY Credits, Worksheet 4, Col b	4b	12	N
0120	Total All Passive Activity Credits	4c	12	N
0130	Total Credits	5	12	N
0140	Tax Attributable to Net Passive Income	6	12	N
0150	Total Net Credits	7	12	N
0160	Smaller of Real Estate or Total Net Credits	8	12	N
0170	Enter \$150,000	9	12	N
0180	Modified Adjusted Gross Income	10	12	N
0190	Subtract Line 10 from Line 9	11	12	N
0200	Multiply Line 11 by 50%	12	12	N
0203	Amount from Line 10 of Form 8582	13a	12	N
0206	Amount from Line 14 of Form 8582	13b	12	N
0210	Special Allowance for Rental Activity	13c	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Subtract Line 13c from Line 12	14	12	N
0230	Tax Attributable to the Amount on Line 14	15	12	N
0240	Smaller of Line 8 or Line 15	16	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0447" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0250	Record ID		6	"FRMbbb"
0251	Form Number		6	"8582CR"
0252	Page Number		5	"PG02b"
0253	Taxpayer Identification Number		9	N (Primary SSN)
0254	Filler		1	blank
0255	Form Occurrence Number		7	N 0000001
0260	Total Net Credits	17	12	N
0270	Smaller of Line 8 or Line 15	18	12	N
0280	Subtract Line 18 from Line 17	19	12	N
0290	Smaller of Line 2c or Line 19	20	12	N
0300	Enter \$250,000	21	12	N
0310	Modified Adjusted Gross Income	22	12	N
0320	Subtract Line 22 from Line 21	23	12	N
0330	Multiply Line 23 by 50%	24	12	N
0333	Amount from Line 10 of Form 8582	25a	12	N
0336	Amount from Line 14 of Form 8582	25b	12	N



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0340	Special Allowance for Rental Activity	25c	12	N
0350	Subtract Line 25c from Line 24	26	12	N
0360	Tax Attributable to the Amount on Line 26	27	12	N
0370	Amount, if any, from Line 18	28	12	N
0380	Subtract Line 28 from Line 27	29	12	N
0390	Smaller of Line 20 or Line 29	30	12	N
0400	Amt on Line 19 or Subtract Line 16 from Line 7	31	12	N
0410	Amount from Line 30	32	12	N
0420	Subtract Line 32 from Line 31	33	12	N
0430	Smaller of Line 3c or Line 33	34	12	N
0440	Tax Attributable to Remaining Special Allowance	35	12	N
0450	Smaller of Line 34 or Line 35	36	12	N
0460	Passive Activity Credit Allowed	37	12	N
0470	Election to Increase Basis of Credit Property Box	38	1	"X" or blank
0480	Name of Passive Activity Disposed of	39	35	AN or blank
0490	Description of the Credit Property	40	80	AN or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0500	Amount of Unallowed Credit	41	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0468" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8586bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
			Identifying Number
0020	1	3	N
			Number of Forms 8609 Attached
@0025	1	6	"STMbnn" or blank
			Multiple Building Project Schedule
0030	2	12	N
			Eligible Basis of Building(s)
0040	3a	12	N
			Qualified Basis of Low-Income Building(s)
0050	3b	1	"X" or blank
			Decrease in the Qualified Basis Box- Yes
0060	3b	1	"X" or blank
			Decrease in the Qualified Basis Box- No
*0070	3b(i)	9	AN or "STMbnn"
			Building Identification Number - BIN1
+0080	3b(ii)	9	AN
			Building Identification Number - BIN2

Field Identification No.		Form Ref.	Length	Field Description
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+0090	Building Identification Number - BIN3	3b(iii)	9	AN
+0100	Building Identification Number - BIN4	3b(iv)	9	AN
@0105	Credit Attributable to more than one Building Sch	4	6	"STMbnn" or blank
0110	Current Year Credit	4	12	N
0115	Flow-through Entity EIN	5	9	N
0120	Total Credits from Flow-through Entities	5	12	N
@0125	Credits from more than One Flow-through Entity	5	6	"STMbnn" or blank
0130	Total Current Year & Flow-through Entities Credits	6	12	N
0140	Passive Activity or Total Current Year Credits	7	12	N
0150	Regular Tax Before Credits	8	12	N
0160	Alternative Minimum Tax	9	12	N
0170	Regular Tax Plus Alternative Minimum Tax	10	12	N
0180	Foreign Tax Credit	11a	12	N
0190	Credit for Child and Dependent Care Exp (F2441)	11b	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0200	Credit for the Elderly or the Disabled (Sch R)	11c	12	N
0210	Education Credits (F8863)	11d	12	N
0215	Credit for Qualified Retirement Savings	11e	12	N
0220	Child Tax Credit (F1040)	11f	12	N
0230	Mortgage Interest Credit (F8396)	11g	12	N
0240	Adoption Credit (F8839)	11h	12	N
0250	DC First-Time Homebuyer Credit (F8859)	11i	12	N
0260	Possessions Tax Credit (F5735)	11j	12	NO ENTRY
0270	Credit for Fuel from a Nonconventional Source	11k	12	N
0280	Qualified Electric Vehicle Credit (F8834)	11l	12	N
0290	Total Credits	11m	12	N
0300	Net Income Tax	12	12	N
0320	Net Regular Tax	13	12	N
0330	25% of the Excess of \$25,000 of Net Regular Tax	14	12	N
0335	Tentative Minimum Tax	15	12	N
0340	Greater of Line 14 or Line 15	16	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0350	Subtract Line 16 from Line 12	17	12	N
0360	Low-Income Housing Credit Allowed for CY	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0369" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8594bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
			Number
0010		9	N
0020		1	"X" or blank
0030		1	"X" or blank
0040	I 1	35	AN
			Name of Other Party to Transaction
0050	I 1	9	N
			Other Party's Identification Number
0060	I 1	35	AN
			Address
0070	I 1	22	AN
			City
0080	I 1	2	AN
			State
0090	I 1	12	N
			Zip Code
0100	I 2	8	YYYYMMDD
			Sale Date
0110	I 3	12	N
			Total Sales Price
0120	II 4	12	N
			Assets Transferred Market Value Class I

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	Assets Transferred Sales Price Class I	II 4	12	N
0140	Assets Transferred Market Value Class II	II 4	12	N
0150	Assets Transferred Sales Price Class II	II 4	12	N
0160	Assets Transferred Market Value Class III	II 4	12	N
0170	Assets Transferred Sales Price Class III	II 4	12	N
0180	Assets Transferred Market Value Class IV	II 4	12	N
0190	Assets Transferred Sales Price Class IV	II 4	12	N
0200	Assets Transferred Market Value Class V	II 4	12	N
0210	Assets Transferred Sales Price Class V	II 4	12	N
0220	Assets Transferred Market Value Class VI & VII	II 4	12	N
0230	Assets Transferred Sales Price Class VI & VII	II 4	12	N
0240	Total Assets Transferred Market Value	II 4	12	N
0250	Total Assets Transferred Sales Price	II 4	12	N
0260	Purchaser/Seller Provide for an Allocation - Yes	II 5	1	"X" or blank



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Purchaser/Seller Provide for an Allocation - No	II 5	1	"X" or blank
0280	Are Aggregate Fair Market Values Listed - Yes	II 5	1	"X" or blank
0290	Are Aggregate Fair Market Values Listed - No	II 5	1	"X" or blank
0300	In Connection with a Purchase - Yes	II 6	1	"X" or blank
0310	In Connection with a Purchase - No	II 6	1	"X" or blank
@0315	Attach a Schedule of Agreement	II 6	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0505" for Fixed; "nnnn" for variable format
		4	Value "*****"
0320		6	"FRMbbb"
0321		6	"8594bb"
0322		5	"PG02b"
0323		9	N (Primary SSN)
			Identification Number
0324		1	blank
0325		7	N 0000001
			Form Occurrence Number
*0330	III 7	12	AN, "STMbnn" or blank
			Supplemental Stmt Tax Year and Return Form Number
0340	III 8	12	N
			Supplemental Stmt Allocation Sales Price Class I
0350	III 8	12	N
			Supplemental Stmt Increase/Decrease Class I
0360	III 8	12	N
			Supplemental Stmt Redetermined Allocation Class I
0370	III 8	12	N
			Supplemental Stmt Allocation Sales Price Class II
0380	III 8	12	N
			Supplemental Stmt Increase/Decrease Class II
0390	III 8	12	N
			Supplemental Stmt Redetermined Allocation Class II

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0400	Supplemental Stmt Allocation Sales Price Class III	III 8	12	N
0410	Supplemental Stmt Increase/Decrease Class III	III 8	12	N
0420	Supplemental Stmt Redetermined Class III	III 8	12	N
0430	Supplemental Stmt Allocation Sales Price Class IV	III 8	12	N
0440	Supplemental Stmt Increase/Decrease Class IV	III 8	12	N
0450	Supplemental Stmt Redetermined Allocation Class IV	III 8	12	N
0460	Supplemental Stmt Allocation Sales Price Class V	III 8	12	N
0470	Supplemental Stmt Increase/Decrease Class V	III 8	12	N
0480	Supplemental Stmt Redetermined Allocation Class V	III 8	12	N
0490	Supplemental Stmt Sales Price Class VI & VII	III 8	12	N
0500	Supplemental Stmt Incr/Decrease Class VI & VII	III 8	12	N
0510	Supplemental Stmt Redetermined Class VI & VII	III 8	12	N
0520	Total Assets Allocation of Sales Price	III 8	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0530	Total Assets Redetermined Allocation	III 8	12	N
*0540	Reason(s) for Increase	IV 12	70	AN, "STMbnn" or blank
*0550	Reason(s) for Increase	IV 12	70	AN
*0560	Reason(s) for Increase	IV 12	70	AN
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0261" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8606bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Form Occurrence Number
0009		35	AN, Taxpayer's name allowable special characters are: space, less-than (<) and hyphen (-)
			Nondeductible IRA Name
0010		9	N
			SSN of Taxpayer with IRAs
0100	1	12	N
			Current Tax Year Nondeductible Contrib.
0105	2	12	N
			IRA Basis for Prior Years
0162	3	12	N
			Total IRA Value
0164	4	12	N
			Post Tax Year Contributions
0166	5	12	N
			Tax Year Net Basis
0170	6	12	N
			Current Tax Year IRAs plus Rollovers
0180	7	12	N
			Current TY IRA Withdrawals Less Pre-Jan Rollover

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0185	Tax Year Combined IRA Value	8	12	N
0190	Tot IRAs, Rollovers, Withdrawals And IRA Value	9	12	N
0225	Tax Year Basis Ratio	10	6	R
0235	Nontaxable Portion of Amt Converted to Roth IRA	11	12	N
0245	Non Taxable Portion of Withdrawals Not Converted	12	12	N
0250	Total Non Taxable Portion of Withdrawals	13	12	N
0260	Total IRA Basis	14	12	N
0265	Taxable Withdrawals From Traditional, SEP & IRAs	15	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0139" for Fixed; "nnnn" for variable format
		4	Value "*****"
0330		6	"FRMbbb"
0331		6	"8606bb"
0332		5	"PG02b"
0333		9	N (Primary SSN)
			Number
0334		1	blank
0335		7	N 0000001 - 0000002
0338	16	12	N
			Conversion Amount
0342	17	12	N
0344	18	12	N
			Conversion Amount
0351	19	12	N
			TY Roth IRA Withdrawals Not including Rollovers
0354	20	12	N
			Roth IRA Contribution Basis
0358	21	12	N
			Current TY Net Roth IRA Withdrawals
0361	22	12	N
			Basis in Roth IRA Contributions
0376	23	12	N
			Net Roth IRA Withdrawals Not Including Basis
		1	Value "#"
			Record Terminus Character

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0458" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8609bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001 - 0000010
0010		1	"X" or blank
0020		1	NO ENTRY
0030	A	35	AN
0040	A	22	AN
0050	A	2	AN
0060	A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0070	B	35	AN
			Name of Housing Credit Agency
0080	B	35	AN
			Address of Housing Credit Agency
0090	B	22	AN
			City of Housing Credit Agency
0100	B	2	AN
			State of Housing Credit Agency
0110	B	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
			Zip Code of Housing Credit Agency



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Name of Building Owner	C	35	AN
0130	Address of Building Owner	C	35	AN
0140	City of Building Owner	C	22	AN
0150	State of Building Owner	C	2	AN
0160	Zip Code of Building Owner	C	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0165	TIN of Building Owner	C	9	N
0170	Employer Identification Number of Agency	D	9	N
0180	Building Identification Number (BIN)	E	9	AN
0190	Date of Allocation	1a	8	DT
0200	Maximum Housing Credit Dollar Amount	1b	12	N
0210	Maximum Credit Percentage	2	6	R
0220	Maximum Qualified Basis	3a	12	N
0230	Eligibility Basis Increased under 42(d)(5)(C)	3b	1	"X" or blank
0240	Percentage of Eligibility Basis Increase	3b	6	R
0250	Percentage Aggregate Basis Financed	4	6	R

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0260	Building in Service Date	5	8	DT	
0270	Newly Constructed and Federally Subsidized	6a	1	"X" or blank	
0280	Newly Constructed and NOT Federally Subsidized	6b	1	"X" or blank	
0290	Existing Building	6c	1	"X" or blank	
0300	Sec 42e Rehab Expenditures Fed Subsidized	6d	1	"X" or blank	
0310	Sec 42e Rehab Expenditures NOT Fed Subsidized	6e	1	"X" or blank	
0315	Not Federally Subsidized	6f	1	"X" or blank	
0325	Allocation from Nonprofit Set-aside	6g	1	"X" or blank	--
0330	Eligible Basis of Building	7	12	N	
0340	Original Qualified Basis of Building	8a	12	N	
0350	Multiple Building Project-Sec 42-Yes	8b	1	"X" or blank	
0355	Multiple Building Project-Sec 42-No	8b	1	"X" or blank	
0360	Elect to reduce Eligible Basis-Sec 42(i)(2)(B)-Yes	9a	1	"X" or blank	
0365	Elect to reduce Eligible Basis-Sec 42(i)(2)(B)-No	9a	1	"X" or blank	

LOW-INCOME HOUSING CREDIT ALLOCATION  
CERTIFICATION

Field Identification No.		Form Ref.	Length	Field Description
0370	Elect to reduce Eligible basis-Sec 42(d)(3)-Yes	9b	1	"X" or blank
0375	Elect to reduce Eligible basis-Sec 42(d)(3)-No	9b	1	"X" or blank
0380	Elect to begin Credit Period-Sec 42(f)(1)-Yes	10a	1	"X" or blank
0385	Elect to begin Credit Period-Sec 42(f)(1)-No	10a	1	"X" or blank
0390	Elect Not to treat Large Partnerships as Taxpayer	10b	1	"X" or blank
0400	Elect Minimum Set-Aside Requirement range 20-50	10c	1	"X" or blank
0410	Elect Minimum Set-Aside Requirement range 40-60	10c	1	"X" or blank
0420	Elect Minimum Set-Aside Requirement range 25-60	10c	1	"X" or blank
0430	Elect Deep-Rent-Skewed Project	10d	1	"X" or blank
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				--
	Record Terminus Character		1	Value "#"

SCHEDULE A (FORM 8609)

ANNUAL STATEMENT

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0306" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbbA"
0001	Schedule Type		6	"8609bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000010
0010	Building Owner's Name	A	35	AN
0020	Identifying Number	B	9	N
0030	Building Identification Number	C	9	AN
0032	Have Original Form 8609 in Records-Yes	D	1	"X" or blank
0033	Have Original Form 8609 in Records-No	D	1	"X" or blank
@0034	Explain Credit Eligibility	D	6	"STMbnn" or blank
0035	Building Qualify as Low-Income Housing-Yes	E	1	"X" or blank
0036	Buliding Qualify as Low-Income Housing-No	E	1	"X" or blank
0038	Decrease in Qualified Basis-Yes	F	1	"X" or blank

SCHEDULE A (FORM 8609)

ANNUAL STATEMENT

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0039	Decrease in Qualified Basis-No	F	1	"X" or blank
0040	Eligible Basis of Building	1	12	N
0050	Low Income Portion	2	6	R
0060	Qualified Basis of Low Income Building	3	12	N
0070	Part Year Adjustment-Disposition/Acquisition-1	4	12	N
0080	Credit Percentage	5	6	R
0090	Multiply Line 3 or 4 by Percentage on Line 5	6	12	N
0100	Additions to Qualified Basis	7	12	N
0110	Part Year Adjustment-Disposition/Acquisition-2	8	12	N
0120	Credit Percentage-One-Third of Line 5	9	6	R
0130	Multiply Line 7 or Line 8 by Percentage on Line 9	10	12	N
0140	Sec 42(f)(3)(B) Modification	11	12	N
0150	Add Lines 10 and 11	12	12	N
0160	Credit for Building before Line 14 Reduction	13	12	N
0170	Disallowed Credit due to Federal Grants	14	12	N

SCHEDULE A (FORM 8609)

ANNUAL STATEMENT

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0180	Credit Allowed for Building for Tax Year	15	12	N
0190	Taxpayer Proportionate Share of Credit for Tax Yr	16	12	N
0200	Adjustments	17	12	N
0210	Taxpayer's Credit	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0399" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8611bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000005
0010		9	NO ENTRY
0020	C	35	AN
0030	C	22	AN
0040	C	2	AN
0050	C	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0060	D	9	N
0070	E	8	YYYYMMDD
0080	F(1)	35	AN
0090	F(2)	8	YYYYMMDD or blank
0100	F(3)	35	AN
0110	F(4)	9	Values: A-Z and/or 0-9 or all blank cannot be all zeros

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Total Credits Reported on Form 8586 in Prior Yrs	1	12	N
0130	Credits included on Line 1	2	12	N
0140	Credits Subject to Recapture	3	12	N
0150	Credit Recapture Percentage	4	6	R
0160	Accelerated Portion of Credit	5	12	N
0170	Percentage Decreased in Qualified Basis	6	6	R
0180	Amount of Accelerated Portion Recaptured	7	12	N
0190	Recapture Amount from Flow Through Entity	8	12	N
0200	Accelerated Portion of the Unused Credit	9	12	N
0210	Net Recapture	10	12	N
0215	Line 11 Literal	11	16	"SECTIONb42 (J) (5) "
0220	Interest on Line 10 Recapture Amount	11	12	N
0230	Total Recapture-Add Line 10 and Line 11	12	12	N
0240	Interest on Line 7 Recapture Amount	13	12	NO ENTRY
0250	Total Recapture - Add Line 7 and Line 13	14	12	NO ENTRY
	Record Terminus Character		1	Value "#"



Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0436" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8615bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
0010		35	AN Child's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0020		9	N
0040	A	35	A
0045	A	4	First 4 significant characters of parent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0050	B	9	N
0055	C	9	"ESTIMATED" or blank
			Literal
0060	C	1	Values 1 to 5
0070	1	12	N
			Income

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Deductions	2	12	N
0090	Child Unearned Income Adjusted	3	12	N
0100	Child Taxable Income	4	12	N
0110	Child Net Investment Income	5	12	N
0115	Parent Taxable Income Estimated Literal	6	9	"ESTIMATED" or blank
0120	Parent Taxable Income	6	12	N
0122	Sect. 644 Literal 1	6	7	"SECb644" or blank
0124	Sect. 644 Amount	6	12	N
0128	Other Unearned Income Estimated Literal	7	9	"ESTIMATED" or blank
0130	Other Children Unearned Income	7	12	N
0140	Combined Income	8	12	N
0143	Parent Schedule D Ind.	9	1	"X" or blank
0160	Tax at Parent Tax Rate	9	12	N
0163	Parent Schedule D Ind.	10	1	"X" or blank
0166	Form 8814 Tax	10	12	N
0168	Form 8814 Literal	10	9	"FORMb8814" or blank
0180	Parent Tax	10	12	N
0185	Sect. 644 Literal 2	10	7	"SECb644" or blank
0190	Adjusted Tax	11	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0200	Combined Children Investment Income	12a	12	N
0210	Child Tentative Tax Pct.	12b	6	R
0220	Child Tentative Tax	13	12	N
0230	Child Taxable Unearned Income	14	12	N
0233	Child Schedule D Ind.	15	1	"X" or blank
0250	Unearned Income Tax at Child Rate	15	12	N
0260	Child Tentative Investment Tax	16	12	N
0270	Child Schedule D Ind.	17	1	"X" or blank
0280	Child Income Tax	17	12	N
0290	Form 8615 Tax	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0567" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8621bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	Blank
0005		7	N 0000001 - 0000005
0010		35	AN
0020		9	N
0030		35	AN
0040		22	AN
0050		2	AN
0060		12	N (Left-Justified)
0065		35	AN
0070		8	N (YYYYMMDD)
			Year Beginning
0080		8	N (YYYYMMDD)
			Year Ending
0090		1	"X" or blank
			(Individual)
0100		1	"X" or blank
			(Corporation)
0110		1	"X" or blank
			(Partnership)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Type Of Shareholder (S Corporation)		1	"X" or blank
0130	Type Of Shareholder (Nongrantor Trust)		1	"X" or blank
0140	Type Of Shareholder (Estate)		1	"X" or blank
0150	Name Of PFIC Or QEF		35	AN
0160	Address		35	AN
0170	City		22	AN
0180	State		2	AN
0190	Zip Code		12	N (Left-Justified)
0195	Country		35	AN
0200	Employer Identification Number, If Any		9	N or blank
0210	Tax Year Of Company Or Fund: Tax Year Beginning		8	YYYYMMDD
0220	Tax Year Of Company Or Fund: Tax Year Ending		8	YYYYMMDD
0230	Election To Treat PFIC As QEF	I A	1	"X" or blank
0240	Elect to Recognize Gain on Sale Interest in PFIC	I B	1	"X" or blank
0250	Elect to Treat Post 1986 Earnings & Profits	I C	1	"X" or blank
@0255	Attach Statement For Post 1986 Earnings & Profits	I	6	"STMbnn" or blank

Field No.	Field Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Election To Extend Time For Payment Of Tax	I D	1	"X" or blank
0270	Election To Recognize Gain On Sale Of Pfic	I E	1	"X" or blank
0280	Election To Mark-to- market PFIC Stock	I F	1	"X" or blank
0290	Pro Rata Share Of The Ordinary Earnings Of The QEF	IIIa	12	N
0300	Portion Of Line 1a	IIIb	12	N
0310	Subtract Line 1b From Line 1a	II 1c	12	N
0320	Pro Rata Share Of Total Net Capital Gain Of QEF	II2a	12	N
0330	Portion Of Line 2a	II 2b	12	N
0340	Subtract Line 2b From Line 2a	II2c	12	N
0350	Add Lines 1c And 2c	II3a	12	N
0360	Tot Amt Of Cash & FMV Of Other Property Distrib.	II3	12	N
@0365	Attach Attachment	II	6	"STMbnn" or blank
0370	Enter Portion Of Line 3a	II3c	12	N
0380	Add Lines 3b And 3c	II3d	12	N
0390	Subtract Line 3d From Line 3a	II3e	12	N
0400	Total Taxable Income For The Tax Year	II4a	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0410	Tot Tax Without Regard To Amount On Line 3e	II4b	12	N
0420	Subtract Line 4b From Line 4a	II4c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1087" for Fixed; "nnnn" for variable format
		4	Value "*****"
0440		6	"FRMbbb"
0441		6	"8621bb"
0442		5	"PG02b"
0443		9	N (Primary SSN)
			Identification Number
0444		1	Blank
0445		7	N 0000001 - 0000005
0450	III5	12	N
			Fair Market Value Of PFIC Stock At End Of Tax Year
0460	III6	12	N
			Adjusted Basis In Stock At End Of Tax Year
0470	III7	12	N or blank
			Excess - Subtract Line 6 From Line 5
0480	III8	12	N or blank
			Any Unreversed Inclusions
0490	III9	12	N or blank
			Smaller Of Line 7 Or Line 8
0500	IV10a	12	N
			Tot Distributions From PFIC During Current TY
0510	IV10b	12	N
			Total Distributions, Reduced
0520	IV10c	12	N
			Divide Line 10b By 3



Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0530	Multiply Line 10c By 125%	IV10d	12	N
0540	Subtract Line 10d From Line 10a	IV10e	12	N
0550	Enter Gain (Loss) Of Stock Of A Sec. 1291 Fund	IV10f	12	N
@0555	Attach Statement For Each Distribution/ Disposition	IV11a	6	"STMbnn" or blank
0560	Amounts In Line 12a Allocable To The Current TY	IV11b	12	N
0570	Aggregate Increases In Tax	IV11c	12	N
0580	Foreign Tax Credit	IV11d	12	N
0590	Subtract Line 11d From Line 11c	IV11e	12	N
0600	Interest On Each Net Increase	IV11f	12	N
@0605	Attach Statement - For Each Excess Distribution	IV	6	"STMbnn" or blank
0610	Tax Year Of Outstanding Election	V1 (i)	8	YYYYMMDD
0620	Undistributed Earnings	V2 (I)	12	N
0630	Deferred Tax	V3 (i)	12	N
0640	Interest Accrued On Deferred Tax	V4 (i)	12	N
0650	Event Terminating Election	V5 (i)	35	AN
0660	Earnings Distributed	V6 (i)	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0670	Deferred Tax Due	V7(i)	12	N
0680	Accrued Interest Due	V8(i)	12	N
0690	Portion Of Deferred Tax Outstanding	V9(i)	12	N or blank
0700	Interest Accrued After Partial Termination	V10(i)	12	N or blank
0710	Tax Year Of Outstanding Election	V1(ii)	8	YYYYMMDD or blank
0720	Undistributed Earnings	V2(ii)	12	N or blank
0730	Deferred Tax	V3(ii)	12	N or blank
0740	Interest Accrued On Deferred Tax	V4(ii)	12	N or blank
0750	Event Terminating Election	V5(ii)	35	AN or blank
0760	Earnings Distributed	V6(ii)	12	N or blank
0770	Deferred Tax Due	V7(ii)	12	N or blank
0780	Accrued Interest Due	V8(ii)	12	N or blank
0790	Portion Of Deferred Tax Outstanding	V9(ii)	12	N or blank
0800	Interest Accrued After Partial Termination	V10(ii)	12	N or blank
0810	Tax Year Of Outstanding Election	V1(iii)	8	YYYYMMDD or blank
0820	Undistributed Earnings	V2(iii)	12	N or blank
0830	Deferred Tax	V3(iii)	12	N or blank
0840	Interest Accrued On Deferred Tax	V4(iii)	12	N or blank

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0850	Event Terminating Election	V5(iii)	35	AN or blank
0860	Earnings Distributed	V6(iii)	12	N or blank
0870	Deferred Tax Due	V7(iii)	12	N or blank
0880	Accrued Interest Due	V8(iii)	12	N or blank
0890	Portion Of Deferred Tax Outstanding	V9(iii)	12	N or blank
0900	Interest Accrued After Partial Termination	V10(iii)	12	N or blank
0910	Tax Year Of Outstanding Election	V1(iv)	8	YYYYMMDD or blank
0920	Undistributed Earnings	V2(iv)	12	N or blank
0930	Deferred Tax	V3(iv)	12	N or blank
0940	Interest Accrued On Deferred Tax	V4(iv)	12	N or blank
0950	Event Terminating Election	V5(iv)	35	AN or blank
0960	Earnings Distributed	V6(iv)	12	N or blank
0970	Deferred Tax Due	V7(iv)	12	N or blank
0980	Accrued Interest Due	V8(iv)	12	N or blank
0990	Portion Of Deferred Tax Outstanding	V9(iv)	12	N or blank
1000	Interest Accrued After Partial Termination	V10(iv)	12	N or blank
1010	Tax Year Of Outstanding Election	V1(v)	8	YYYYMMDD or blank
1020	Undistributed Earnings	V2(v)	12	N or blank

Field No.	Field Identification -----	Form Ref. ----	Length -----	Field Description -----
1030	Deferred Tax	V3 (v)	12	N or blank
1040	Interest Accrued On Deferred Tax	V4 (v)	12	N or blank
1050	Event Terminating Election	V5 (v)	35	AN or blank
1060	Earnings Distributed	V6 (v)	12	N or blank
1070	Deferred Tax Due	V7 (v)	12	N or blank
1080	Accrued Interest Due	V8 (v)	12	N or blank
1090	Portion Of Deferred Tax Outstanding	V9 (v)	12	N or blank
1100	Interest Accrued After Partial Termination	V10 (v)	12	N or blank
1110	Tax Year Of Outstanding Election	V1 (vi)	8	YYYYMMDD or blank
1120	Undistributed Earnings	V2 (vi)	12	N or blank
1130	Deferred Tax	V3 (vi)	12	N or blank
1140	Interest Accrued On Deferred Tax	V4 (vi)	12	N or blank
1150	Event Terminating Election	V5 (vi)	35	AN or blank
1160	Earnings Distributed	V6 (vi)	12	N or blank
1170	Deferred Tax Due	V7 (vi)	12	N or blank
1180	Accrued Interest Due	V8 (vi)	12	N or blank
1190	Portion Of Deferred Tax Outstanding	V9 (vi)	12	N or blank
1200	Interest Accrued After Partial Termination	V10 (vi)	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@1210	Attach Statement	V	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0565" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8689bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
0120	1	12	N
			Wages, Salaries, Tips
0130	2	12	N
			Taxable Interest
0140	3	12	N
			Ordinary Dividends
0150	4	12	N
			Taxable Refunds, Credits, or Offsets of Local Tx
0160	5	12	N
			Alimony Received
0170	6	12	N
			Business Income or Loss
0180	7	12	N
			Capital Gain or Loss
0190	8	12	N
			Other Gains or Losses
0200	9	12	N
			IRA Distributions (Taxable Amount)
0210	10	12	N
			Pensions And Annuities (Taxable Amount)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Rental Real Estate, Royalties , Partnerships, etc.	11	12	N
0230	Farm Income or Loss	12	12	N
0240	Unemployment Compensation	13	12	N
0250	Social Security Benefits (Taxable Amount)	14	12	N
*0260	Type of Other Income	15	12	AN or "STMbnn"
+0270	Amount of Other Income	15	12	N
0275	Total Other Income	15	12	N
0280	Total Income	16	12	N
0285	Educator Expenses	17	12	N
0290	IRA Deduction	18	12	N
0300	Student Loan Interest Deduction	19	12	N
0305	Tuition and Fees Deduction	20	12	N
0320	Moving Expenses	21	12	N
0330	One-Half of Self-Employment Tax	22	12	N
0340	Self-Employed Health Insurance Deduction	23	12	N
0350	Self-Employed SEP/SIMPLE, and Qualified Plans	24	12	N
0360	Penalty on Early Withdrawal of Savings	25	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0370	Total Other Adjustments	26	12	N	
0380	Adjusted Gross Income	27	12	N	
0390	Total Tax From Form 1040	28	12	N	
0400	Adjustment to Total Tax Amount	29	12	N	
0410	Adjusted Total Tax Amount	30	12	N	
0420	Adjusted Gross Income from Form 1040	31	12	N	
0430	Divide Line 27 by Line 31	32	6	R	
0440	Tax Allocated to The Virgin Islands	33	12	N	
0450	VI Tax Withheld	34	12	N	
0460	ES Payments	35	12	N	
0470	Form 4868 Amount	36	12	N	
0480	Total Payments	37	12	N	
0485	Smaller of Allocated Tax or Total Payments	38	12	N	
0490	Overpaid to Virgin Islands	39	12	N	
0500	Refund	40	12	N	
0510	Applied to ES Tax	41	12	N	
0520	Amount Owed to Virgin Islands	42	12	N	
	Record Terminus Character		1	Value "#"	



Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0553" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8697bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000004
0010		8	DT or blank
0020		8	DT or blank
0080	A	9	N
0090	B	1	"X" or blank
0100	B	1	"X" or blank
0110	B	1	"X" or blank
0120	B	1	"X" OR BLANK
0130	B	1	"X" or blank
0140	C	35	AN
@0145	C	6	"STMbnn" or blank

## Interest Computation Under the Look-Back Method

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0150	Employer Identification Number of Entity	C	9	N
0155	Employer Name Control	C	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0160	REG-Year Ended-1	Part I a	6	DT
0170	Taxable Income/Loss for Prior Year(s)-1	Part I 1a	12	N
0180	Adjustment to Income-1	Part I 2a	12	N
@0185	REG-Schedule of Separate Contracts-1	Part I 2a	6	"STMbnn" or blank
0187	Statement Reference - BMF Use Only	Part I 2a	6	Blank
0190	Adjusted Taxable Income for Look-Back Purposes-1	Part I 3a	12	N
0200	Income Tax Liability on Line 3a Amount-1	Part I 4a	12	N
0210	Income Tax Liability on Prior Year(s) Return-1	Part I 5a	12	N
0220	REG-Increase/Decrease in Prior Year(s) Tax-1	Part I 6a	12	N
0230	REG-Interest Due on Increase-1	Part I 7a	12	N or blank
@0235	Explain Interest Comp Line 7	Part I 7a	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0240	REG-Interest to be Refunded on Decrease-1	Part I	8a 12	N or blank
@0245	Explain Interest Comp Line 8	Part I	8a 6	"STMbnn" or blank
0250	REG-Year Ended-2	Part I	b 6	DT or blank
0260	Taxable Income/Loss for Prior Year(s)-2	Part I	1b 12	N or blank
0270	Adjustment to Income-2	Part I	2b 12	N or blank
@0275	REG-Schedule of Separate Contracts-2	Part I	2b 6	"STMbnn" or blank
0277	Statement Reference - BMF Use Only	Part I	2b 6	Blank
0280	Adjusted Taxable Income for Look-Back Purposes-2	Part I	3b 12	N or blank
0290	Income Tax Liability on Line 3b Amount-2	Part I	4b 12	N or blank
0300	Income Tax Liability on Prior Year(s) Return-2	Part I	5b 12	N or blank
0310	REG-Increase/Decrease in Prior Year(s) Tax-2	Part I	6b 12	N or blank
0320	REG-Interest Due on Increase-2	Part I	7b 12	N or blank
@0325	Explain Interest Comp Line 7-2	Part I	7b 6	"STMbnn" or blank
0330	REG-Interest to be Refunded on Decrease-2	Part I	8b 12	N or blank
@0335	Explain Interest Comp Line 8-2	Part I	8b 6	"STMbnn" or blank

Field Identification No.		Form Ref.		Length	Field Description
-----	-----	----		-----	-----
0340	REG-Year Ended-3	Part I	c	6	DT or blank
0350	Taxable Income/Loss for Prior Year(s)-3	Part I	1c	12	N or blank
0360	Adjustment to Income-3	Part I	2c	12	N or blank
@0365	REG-Schedule of Separate Contracts-3	Part I	2c	6	"STMbnn" or blank
0367	Statement Reference - BMF Use Only	Part I	2c	6	Blank
0370	Adjusted Taxable Income for Look-Back Purposes-3	Part I	3c	12	N or blank
0380	Income Tax Liability on Line 3c Amount-3	Part I	4c	12	N or blank
0390	Income Tax Liability on Prior Year(s) Return-3	Part I	5c	12	N or blank
0400	REG-Increase/Decrease in Prior Year(s) Tax-3	Part I	6c	12	N or blank
0410	REG-Interest Due on Increase-3	Part I	7c	12	N or blank
@0415	Explain Interest Comp Line 7-3	Part I	7c	6	"STMbnn" or blank
0420	REG-Interest to be Refunded on Decrease-3	Part I	8c	12	N or blank
@0425	Explain Interest Comp Line 8-3	Part I	8c	6	"STMbnn" or blank
0430	REG-Interest Due on Increase-Totals	Part I	7d	12	N or blank
0440	REG-Interest to be Refunded on Decrease-Totals	Part I	8d	12	N or blank

Interest Computation Under the Look-Back Method

Field Identification No.		Form Ref.		Length	Field Description
-----	-----	----		-----	-----
0450	REG-Net Amount of Interest to be Refunded	Part I	9d	12	NO ENTRY
0460	REG-Net Amount of Interest You Owe	Part I	10d	12	N
	Record Terminus Character			1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0487" for Fixed; "nnnn" for variable format
		4	Value "*****"
0480		6	"FRMbbb"
0481		6	"8697bb"
0482		5	"PG02b"
0483		9	N (Primary SSN)
0484		1	blank
0485		7	N 0000001 - 0000004
0500	Part II a	6	DT
0510	Part II 1a	12	N
@0515	Part II 1a	6	"STMbnn" or blank
0517	Part II 1a	6	Blank
0520	Part II 2a	12	N
0530	Part II 3a	12	N
@0535	Part II 3a	6	"STMbnn" or blank
0540	Part II 4a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0550	Greater of Line 2a or Line 4a-1	Part II 5a	12	N
0560	Overpayment Ceiling- 1	Part II 6a	12	N
0570	SMI-Increase/ Decrease in Prior Year(s) Tax-1	Part II 7a	12	N
0580	SMI-Interest Due on Increase-1	Part II 8a	12	N
0590	SMI-Interest to be Refunded on Decrease-1	Part II 9a	12	N
0600	SMI-Year Ended-2	Part II b	6	DT or blank
0610	Adjustment to Regular Taxable Income-2	Part II 1b	12	N or blank
@0615	SMI-Schedule of Separate Contracts-2	Part II 1b	6	"STMbnn" or blank
0617	Statement Reference - BMF Use Only	Part II 1b	6	Blank
0620	Increase/Decrease in Prior Year(s) Regular Tax-2	Part II 2b	12	N or blank
0630	Adjustment to Alternative Minimum Taxable Income-2	Part II 3b	12	N or blank
@0635	SMI-Schedule of Separate Contracts (AMT)-2	Part II 3b	6	"STMbnn" or blank
0640	Increase/Decrease in AMT for Prior Year(s)-2	Part II 4b	12	N or blank
0650	Greater of Line 2b or Line 4b-2	Part II 5b	12	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0660	Overpayment Ceiling- 2	Part II 6b	12	N or blank
0670	SMI-Increase/ Decrease in Prior Year(s) Tax-2	Part II 7b	12	N or blank
0680	SMI-Interest Due on Increase-2	Part II 8b	12	N or blank
0690	SMI-Interest to be Refunded on Decrease-2	Part II 9b	12	N or blank
0700	SMI-Year Ended-3	Part II c	6	DT or blank
0710	Adjustment to Regular Taxable Income-3	Part II 1c	12	N or blank
@0715	SMI-Schedule of Separate Contracts-3	Part II 1c	6	"STMbnn" or blank
0717	Statement Reference - BMF Use Only	Part II 1c	6	Blank
0720	Increase/Decrease in Prior Year(s) Regular Tax-3	Part II 2c	12	N or blank
0730	Adjustment to Alternative Minimum Taxable Income-3	Part II 3c	12	N or blank
@0735	SMI-Schedule of Separate Contracts (AMT)-3	Part II 3c	6	"STMbnn" or blank
0740	Increase/Decrease in AMT for Prior Year(s)-3	Part II 4c	12	N or blank
0750	Greater of Line 2c or Line 4c-3	Part II 5c	12	N or blank
0760	Overpayment Ceiling- 3	Part II 6c	12	N or blank



## Interest Computation Under the Look-Back Method

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0770	SMI-Increase/ Decrease in Prior Year(s) Tax-3	Part II 7c	12	N or blank
0780	SMI-Interest Due on Increase-3	Part II 8c	12	N or blank
0790	SMI-Interest to be Refunded on Decrease-3	Part II 9c	12	N or blank
0800	SMI-Interest Due On Increase-Totals	Part II 8d	12	N or blank
0810	SMI-Interest to be Refunded on Decrease-Totals	Part II 9d	12	N or blank
0820	SMI-Net Amount of Interest to be Refunded	Part II 10	12	NO ENTRY
0830	SMI-Net Amount of Interest You Owe	Part II 11	12	N or blank
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0364" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8801bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Reserved		9	Blank
0020	Net Minimum Tax Taxable Income (Loss)	1	12	N
0030	Net Minimum Tax Adjustments	2	12	N
0040	Minimum Tax Credit Net Operating Loss Deduction	3	12	N
0050	Combine Lines 1, 2, and 3	4	12	N
0060	Net Minimum Tax Exemption Amount	5	12	N
0070	Net Minimum Tax Phase-Out	6	12	N
0080	Line 4 Minus Line 6	7	12	N
0090	Multiply Line 7 by 25% (.25)	8	12	N
0100	Line 5 Minus Line 8	9	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Line 4 Minus Line 9	10	12	N
0120	Multiply Line 10 by 26% or by 28%	11	12	N
0130	Minimum Tax Foreign Tax Credit on Exclusion Items	12	12	N
0140	Tentative Minimum Tax on Exclusion Items	13	12	N
0150	Applicable Return Tax	14	12	N
0160	Net Minimum Tax on Exclusion Items	15	12	N
0170	Alternative Minimum Tax	16	12	N
0180	Net Minimum Tax on Exclusion Items	17	12	N
0190	Net Alternative Minimum Tax	18	12	N
0200	Previous Year Minimum Tax Credit Carryforward	19	12	N
0210	Total of PY Unallowed Fuel & Vehicle Credits	20	12	N
0220	Total Tax Credits	21	12	N
0230	CY Regular Tax Liability Minus Allowable Credit	22	12	N
0240	Tentative Minimum Tax	23	12	N
0250	Net Regular Income Tax Liability	24	12	N
0260	Minimum Tax Credit	25	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Minimum Tax Credit Carryforward to Next Year	26	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0307" for Fixed; "nnnn" for variable format
		4	Value "*****"
0290		6	"FRMbbb"
0291		6	"8801bb"
0292		5	"PG02b"
0293		9	N (Primary SSN)
			Identification Number
0294		1	blank
0295		7	N 0000001
			Form Occurrence Number
0300	27	12	N
			Amount from Line 10
0310	28	12	N
			Amount from Prior Year Sch D, Line 23
0320	29	12	N
			Amount from Prior Year Sch D, Line 19
0330	30	12	N
			Smaller of Lines 28 & 29 Total/Line 4 of Sch D WS
0350	31	12	N
			Smaller of Line 27 or Line 30
0360	32	12	N
			Line 27 Minus Line 31
0370	33	12	N
			Multiply Line 32 by 26% (.26) or by 28% (.28)
0380	34	12	N
			Amount from Prior Year Sch D, Line 28
0390	35	12	N
			Smaller of Line 27 or 28
0400	36	12	N
			Smaller of Line 34 or Line 35

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0410	Amount from Prior Year Sch D, Line 29	37	12	N
0420	Smaller of Line 36 or Line 37	38	12	N
0430	Multiply Line 38 by 8% (.08)	39	12	N
0440	Line 36 minus Line 38	40	12	N
0450	Multiply line 40 by 10% (.10)	41	12	N
0460	Line 35 Minus Line 36	42	12	N
0470	Multiply Line 42 by 20% (.20)	43	12	N
0480	Line 31 Minus Line 35	44	12	N
0490	Multiply Line 44 by 25% (.25)	45	12	N
0500	Add Lines 33, 39, 41, 43 and 45	46	12	N
0510	Multiply Line 27 by 26% (.26) or by 28% (.28)	47	12	N
0520	Smaller of Line 46 or Line 47	48	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0203" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8812bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0008	1	12	N
			Amount from Line 1 of Child Tax Credit Worksheet
0012	2	12	N
			Child Tax Credit
0016	3	12	N
			Net Amount From Line 1 of Worksheet
0021	4	12	N
			Total Taxable Earned Income
0025	5	1	"X" or blank
			Total Taxable Earned Income > \$10,350 - No Box
0035	5	1	"X" or blank
			Total Taxable Earned Income > \$10,350 - Yes Box
0038	5	12	N
			Net Total Taxable Earned Income
0045	6	12	N
			10% of Net Total Taxable Earned Income

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0054	Three or More Qualifying Children - No Box	6	1	"X" or blank
0058	Three or More Qualifying Children - Yes Box	6	1	"X" or blank
0075	Total SS & Medicare Taxes Withheld	7	12	N
0085	Total Other Taxes and Deductions	8	12	N
0095	Total SS, Medicare Taxes, Other Taxes & Deductions	9	12	N
0105	Total EIC & Excess SS & Tier 1 RRTA Tax Withheld	10	12	N
0110	Net SS, Medicare Taxes, Other Taxes & Deductions	11	12	N
0115	Larger of 10% of Net Tot Taxable Inc Or Net Deduc.	12	12	N
0140	Additional Child Tax Credit: Lines 3 or 12	13	12	N or blank
	Record Terminus Character		1	Value "#"



Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0300" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8814bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000010
0010 Child Name	A	25	AN (first name, space middle initial, less-than (<), last name)
0015 Child Name Control	A	4	First 4 significant characters of Child's Last Name (see 1040 seq# 050, Primary Name Control)
0020 Child SSN	B	9	N
0030 Multiple F8814 Indicator	C	1	"X" or blank
*0040 Tax Exempt Literal	1a	19	"TAX-EXEMPTbINTEREST", "STMbnn" or blank
+0050 Tax Exempt Amount	1a	12	N
*0060 Nominee Dist. Literal 1	1a	6	"ND", "STMbnn" or blank
+0070 Nominee Dist. Amount 1	1a	12	N
*0080 Non-Taxable Literal	1a	16	"ACCRUEDbINTEREST", "ABPbADJUSTMENT", "OIDbADJUSTMENT", "STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0090	Non-Taxable Amount	1a	12	N
0100	Child Taxable Interest Income	1a	12	N
0110	Child Tax-Exempt Interest Income	1b	12	N
0120	Nominee Dist. Literal 2	2	2	"ND" or blank
0130	Nominee Dist. Amount 2	2	12	N
0135	Child Ordinary Dividends	2	12	N
0141	Nominee Dist. Literal 3	3	2	"ND" or blank
0146	Nominee Dist. Amount 3	3	12	N
0151	Child Capital Gain Distributions	3	12	N
0170	Child Taxable Unearned Income	4	12	N
0180	Capital Gain Dist. Lit.	6	3	"CGD" or blank
0190	CGD Worksheet Amount	6	12	N
0200	Form 1040 Other Income	6	12	N
0210	Tax Amount Basis	8	12	N
0212	Amount on Line 8 Less Than \$750 - No Box	9	1	"X" or blank
0216	Amount on Line 8 Less Than \$750 - Yes Box	9	1	"X" or blank
0220	Form 8814 Tax	9	12	N

Record Terminus Character

1 Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0547" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8815bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
*0010	1(a)1	25	AN (first name, space, middle initial, less than (<), last name) or "STMbnn"
+0020	1(b)1	30	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), blank and literal "EDbIRA" or "QSTP"
*+0030	1(b)1	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE" or "STMbnn".
+0040	1(b)1	30	AN, Allowable special characters are: hyphen (-), comma (,) and blank
			Eligible Institution City/ State/Zip code 1

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0050	Eligible Enrollee Name 2	1(a)2	25	AN (first name, space, middle initial, less than (<), last name)
0060	Eligible Institution Name 2	1(b)2	30	'See 1st Occ.'
0070	Eligible Institution Address 2	1(b)2	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0080	Eligible Institution City/State/Zip code 2	1(b)2	30	'See 1st Occ.'
0090	Eligible Enrollee Name 3	1(a)3	25	AN (first name, space, middle initial, less than (<), last name)
0100	Eligible Institution Name 3	1(b)3	30	'See 1st Occ.'
0110	Eligible Institution Address 3	1(b)3	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0120	Eligible Institution City/State/Zip code 3	1(b)3	30	'See 1st Occ.'
0170	Education Expenses	2	12	N
0180	Nontaxable Benefits	3	12	N
0190	Taxable Expenses	4	12	N
0200	Total Bonds Proceeds	5	12	N
0210	Interest	6	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Taxable Expenses/ Bonds Proceeds Rati	7	6	R
0230	Tentative Bond Interest	8	12	N
0240	Modified AGI	9	12	N
0250	Allowable Write-In Amount	10	12	N, 57600 or 86400
0260	Excess AGI	11	12	N
0270	Excess AGI Ratio	12	6	R
0280	Excludable Bond Interest Offset	13	12	N
0290	Excludable Savings Bond Interest	14	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0388" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8820bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified Clinical Testing Expenses Paid	1	12	N
0030	Current Year Credit	2	12	N
0040	Flow-through Orphan Drug Credit(s)	3	12	N
0045	1041 Portion Amount	4	12	NO ENTRY
0050	Current Year Orphan Drug Credit	4	12	N
0060	Regular Tax Before Credits	5	12	N
0070	Alternative Minimum Tax	6	12	N
0080	Regular Tax Plus Alternative Minimum Tax	7	12	N
0090	Foreign Tax Credit	8a	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Credit for Child & Dependent Care Expenses (F2441)	8b	12	N
0110	Credit for Elderly or Disabled (Sch R)	8c	12	N
0120	Education Credits (Form 8863)	8d	12	N
0125	Credit for Qualified Retirement Savings	8e	12	N
0130	Child Tax Credit	8f	12	N
0140	Mortgage Interest Credit (Form 8396)	8g	12	N
0150	Adoption Credit (Form 8839)	8h	12	N
0160	District of Columbia First Time HomeBuyer Credit	8i	12	N
0170	Possessions Tax Credit (Form 5735)	8j	12	NO ENTRY
0180	Credit for Fuel from a Nonventional Source	8k	12	N
0190	Qualified Electric Vehicle Credit (Form 8834)	8l	12	N
0200	Add Lines 8a through 8l	8m	12	N
0210	Net Income Tax	9	12	N
0230	Net Regular Tax	10	12	N
0240	Enter 25% of Excess	11	12	N
0245	Tentative Minimum Tax	12	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	Greater of Line 11 or Line 12	13	12	N
0260	Subtract Line 13 from Line 9	14	12	N
0270	Orphan Drug Credit Allowed for Current Year	15	12	N
	Record Terminus Character		1	Value "#"



Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0521" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8824bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001 - 0000005
			Number
0010		9	NO ENTRY
*0020	1	50	AN, "STMbnn" or blank
			Description of Like- Kind Property Given
0025	1	6	NO ENTRY
*0030	2	50	AN, "STMbnn" or blank
			Description of Like- Kind Property Received
0035	2	6	NO ENTRY
0040	3	8	YYYYMMDD or blank
			Date Like-Kind Property Given Up
0050	4	8	YYYYMMDD or blank
			Date Property Actually Transferred
0060	5	8	YYYYMMDD or blank
			Date Like-Kind Property Was Identified
0070	6	8	YYYYMMDD or blank
			Date Property Actually Received
0080	7	1	"X" or blank
			Was The Exchange with a Related Party - Yes

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Was The Exchange with a Related Party - No	7	1	"X" or blank --
0110	Name of Related Party	8	35	AN
0115	Relationship	8	15	AN
0120	Related ID	8	9	N or "APPLD FOR"
0130	Street Address	8	35	AN
0140	City	8	22	AN
0150	State Code	8	2	AN
0160	Zip Code	8	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0180	During This Year, Did Related Party Sell - Yes	9	1	"X" or blank --
0185	During This Year, Did Related Party Sell - No	9	1	"X" or blank
0190	During This Year, Did You Sell or Dispose of - Yes	10	1	"X" or blank
0195	During This Year, Did You Sell or Dispose of - No	10	1	"X" or blank
0200	Disposition after Death of Either Related Parties	11a	1	"X" or blank
0210	Disposition Was an Involuntary Conversion	11b	1	"X" or blank
0220	You Can Establish to Satisfaction of the IRS	11c	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0225	Explanation	11c	6	"STMbnn" or blank
0230	Fair Market Value (FMV)	12	12	N
0240	Adjusted Basis	13	12	N
0250	Gain or (Loss) (Line 12 Minus Line 13)	14	12	N
0260	Cash, FMV & Net Liabilities of Other Party	15	12	N
0270	FMV of Like-Kind Property Received	16	12	N
0280	Amount Realized (Add Lines 15 And 16)	17	12	N
0290	Adjusted Basis Of Like-Kind Property	18	12	N
0300	Realized Gain Or Loss (Line 17 Minus Line 18)	19	12	N
@0305	Attach Statement	19	6	"STMbnn" or blank
0310	Smaller Of Lines 15 Or 19	20	12	N
0320	Ordinary Income Under Recapture Rules	21	12	N
0330	Line 20 Minus Line 21	22	12	N
0340	Recognized Gain (Add Lines 21 And 22)	23	12	N
@0345	Attach Statement	23	6	"STMbnn" or blank
0350	Deferred Gain Or (Loss) (Line 19 Minus Line 23)	24	12	N

Like-Kind Exchanges

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0360	Basis of Like-Kind Property Received	25	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0276" for Fixed; "nnnn" for variable format
		4	Value "*****"
0370		6	"FRMbbb"
0371		6	"8824bb"
0372		5	"PG02b"
0373		9	N (Primary SSN)
			Identification Number
0374		1	blank
0375		7	N 0000001 - 0000005
			Form Occurrence Number
0380	26	5	N
			Certificate of Divesture Number
*0390	27	50	AN, "STMbnn" or blank
			Description of Divested Property
0395	27	6	NO ENTRY
			Reserved
*0400	28	50	AN, "STMbnn" or blank
			Description of Replacement Property
0405	28	6	NO ENTRY
			Reserved
0410	29	8	DT
			Date Divested Property Was Sold
0420	30	12	N
			Sales Price of Divested Property
0430	31	12	N
			Basis of Divested Property
0440	32	12	N
			Realized Gain (Line 30 Minus Line 31)
0450	33	12	N
			Cost of Replacement Property Within 60 Days

## Like-Kind Exchanges

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0460	Recognized Gain	34	12	N
0470	Ordinary Income Under Recapture Rules	35	12	N
0480	Line 34 Minus Line 35	36	12	N
0490	Deferred Gain (Line 32 Minus Line 34)	37	12	N
0500	Basis of Replacement Property	38	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0406" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8826bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	Blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
			Identifying Number
0020	1	12	N
			Total Eligible Access Expenditures
@0025	1	6	"STMbnn" or blank
			Controlled Group Schedule Attached
0030	3	12	N
			Subtract Line 2 from Line 1
0040	5	12	N
			Smaller Amount of Line 3 or Line 4
0050	6	12	N
			Multiply Line 5 by 50%
0060	7	12	N
			Disabled Access Credits From Flow- Through Entities
0070	8	12	N
			Current Year Disabled Access Credit
0080	9	12	N
			Regular Tax Before Credits

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Alternative Minimum Tax	10	12	N
0100	Regular Tax Plus Alternative Minimum Tax	11	12	N
0110	Foreign Tax Credit	12a	12	N
0120	Credit for Child and Dependent Care Expenses	12b	12	N
0130	Credit for Elderly or Disabled	12c	12	N
0140	Education Credits	12d	12	N
0145	Credit for Qualified Retirement Savings	12e	12	N
0150	Child Tax Credit	12f	12	N
0160	Mortgage Interest Credit	12g	12	N
0170	Adoption Credit	12h	12	N
0180	District of Columbia First Time Homebuyer Credit	12i	12	N
0190	Possession Tax Credit	12j	12	NO ENTRY
0200	Credit for Fuel from A Nonconventional Source	12k	12	N
0210	Qualified Electric Vehicle Credit	12l	12	N
0220	Add Line 12a - Line 12l	12m	12	N
0230	Net Income Tax	13	12	N
0250	Net Regular Tax	14	12	N



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Enter 25% of Excess	15	12	N
0265	Tentative Minimum Tax	16	12	N
0270	Greater of Line 15 or Line 16	17	12	N
0280	Subtract Line 17 from Line 13	18	12	N
0290	Disabled Access Credit Allowed for Current Year	19	12	N
	Record Terminus Character		1	Value "#"

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Original Lending Institution Name	4	30	AN
0090	Original Lending Institution Address	4	65	AN
0100	Original Loan Closing Date	5	8	DT
0110	Sale or Disposition of Interest Date	6	8	DT
0120	Closing/Sale Elapsed Yrs	7	2	N
0130	Closing/Sale Elapsed Mos	7	2	N
0135	Original Loan Payment Date	8	8	DT
0140	Sale Price	9	12	N
0150	Expenses of Sale	10	12	N
0160	Amount Realized	11	12	N
0170	Adjusted Basis	12	12	N
0180	Gain or Loss	13	12	N
0190	Gain or Loss Adjusted	14	12	N
0200	Modified AGI	15	12	N
0210	Adjusted Qualifying Income	16	12	N
0220	Income Basis	17	12	N
0230	Income Percentage	18	6	R
0240	Federally Subsidized Amt	19	12	N
0250	Holding Period Percentage	20	6	R

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0280 Recapture Tax Due	23	12	N
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0677" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8829bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000008
			Form Occurrence Number
0010		35	A
			Name of Proprietor
0020		9	N
			SSN of Proprietor
0030	1	6	N
			Business Use Square Feet
0040	2	6	N
			Total Home Square Feet
0050	3	6	R
			Business Square Feet Percent
0060	4	4	N
			Business Use Hours
0065	5	4	N
			Total Hours Available
0070	6	6	R
			Business Hours Percent
0080	7	6	R
			Business Percentage
@0085	7	6	"STMbnn" or blank
			Attach Computation
0090	8	12	N
			Tentative Profit/ Loss Schedule C
0100	9a	12	N
			Casualty Loss Direct

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Casualty Loss Indirect	9b	12	N
0120	Deductible Mortgage Interest Direct	10a	12	N
0130	Deductible Mortgage Interest Indirect	10b	12	N
0140	Real Estate Taxes Direct	11a	12	N
0150	Real Estate Taxes Indirect	11b	12	N
0160	Direct Deducted Subtotal	12a	12	N
0170	Indirect Deducted Subtotal	12b	12	N
0180	Allowable Indirect Deducted Expenses	13b	12	N
0190	Deductible Net	14	12	N
0200	Reduced Profit/Loss	15	12	N
0210	Non-Deductible Mortgage Interest Direct	16a	12	N
0220	Non-Deductible Mortgage Interest Indirect	16b	12	N
0230	Insurance Direct	17a	12	N
0240	Insurance Indirect	17b	12	N
0250	Repairs/Maint. Direct	18a	12	N
0260	Repairs/Maint. Indirect	18b	12	N
0270	Utilities Direct	19a	12	N
0280	Utilities Indirect	19b	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0290	Other Expenses Direct	20a	12	N
0300	Other Expenses Indirect	20b	12	N
0310	Direct Non-Deducted Subtotal	21a	12	N
0320	Indirect Non-Deducted Subtotal	21b	12	N
0330	Allowable Indirect Non-Deducted Expenses	22	12	N
0340	Operating Expenses Carryover	23	12	N
0350	Non-Deductible Net	24	12	N
0360	Allowable Operating Expenses	25	12	N
0370	Casualty Loss and Depreciation Limit	26	12	N
0380	Non-Deductible Casualty Loss	27	12	N
0390	Home Depreciation Part III	28	12	N
0400	Excess Casualty Losses & Deprec. Carryover	29	12	N
0410	Casualty Losses and Depreciation Net	30	12	N
0420	Allowable Casualty Losses and Depreciation	31	12	N
0430	Total Allowable Expenses	32	12	N
0440	Form 4684 Casualty Losses	33	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0450	Schedule C Allowable Expenses	34	12	N
0460	Home Adjusted Basis or Fair Market	35	12	N
@0465	Attach Schedule	35	6	"STMbnn" or blank
0470	Land Value	36	12	N
0480	Building Value	37	12	N
0490	Building Value-Business	38	12	N
0500	Home Depreciation Percent	39	6	R (Please see Part I, Sect 5.01.2.b)
0510	Allowable Home Depreciation	40	12	N
@0515	Attach Schedule	40	6	"STMbnn" or blank
0520	Unallowed Operating Expenses	41	12	N
0530	Unallowed Excess Casualty Losses and Depreciation	42	12	N
	Record Terminus Character		1	Value "#"



Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0376" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8830bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
			Number
0010		9	NO ENTRY
0020	1	12	N
			Identifying Number
0020		12	N
			Qualified enhanced oil recovery costs
0030	2	12	N
			Qualified enhanced oil recovery costs X 15%
0040	3	12	N
			Enhanced oil recovery credits from flow-through
0050	4	12	N
			Current year credit
0060	5	12	N
			Regular tax before credits
0070	6	12	N
			Alternative minimum tax
0080	7	12	N
			Regular Tax Plus Alternative Minimum Tax
0090	8a	12	N
			Foreign tax credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Credit for child & dependent care expenses	8b	12	N
0110	Credit for elderly or disabled	8c	12	N
0120	Education credits	8d	12	N
0125	Credit for Qualified Retirement Savings	8e	12	N
0130	Child tax credit	8f	12	N
0140	Mortgage Interest Credit	8g	12	N
0150	Adoption Credit	8h	12	N
0160	District of Columbia first time homebuyer credit	8i	12	N
0170	Possessions tax credit (Form 5735)	8j	12	NO ENTRY
0180	Credit for fuel from a nonconventional source	8k	12	N
0190	Qualified electric vehicle credit	8l	12	N
0200	Add lines 8a through 8l	8m	12	N
0210	Net income tax	9	12	N
0230	Net regular tax	10	12	N
0240	Enter 25% of Excess	11	12	N
0245	Tentative minimum tax	12	12	N
0250	Greater of line 11 or line 12	13	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Subtract line 13 from line 9	14	12	N
0270	Enhanced oil recovery credit allowed current year	15	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0580" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8834bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000005
			Form Occurrence Number
0010		9	NO ENTRY
0015	1 (a)	8	YYYYMMDD
			Date Vehicle Place in Service 1
0020	2 (a)	12	N
			Cost of Vehicle 1
0030	3 (a)	12	N
			Section 179 expense deduction - 1st vehicle
0040	4 (a)	12	N
			Subtract line 3 from line 2 - 1st vehicle
0050	5 (a)	12	N
			Multiply Line 4 by Appropriate Percent- 1st Vehicle
0055	6 (a)	12	N
			Maximum Credit Per Vehicle 1
0060	7 (a)	12	N
			Smaller of line 5 or line 6 - 1st vehicle
0065	1 (b)	8	YYYYMMDD or Blank
			Date Vehicle Placed in Service 2

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Cost of Vehicle 2	2 (b)	12	N
0080	Section 179 expense deduction - 2nd vehicle	3 (b)	12	N
0090	Subtract line 3 from line 2 - 2nd vehicle	4 (b)	12	N
0100	Multiply line 4 by Appropriate Percent- 2nd vehicle	5 (b)	12	N
0105	Maximum Credit Per Vehicle 2	6 (b)	12	N
0110	Smaller of line 5 or line 6 - 2nd vehicle	7 (b)	12	N
0115	Date Vehicle Place in Service 3	1 (c)	8	YYYYMMDD or Blank
0120	Cost of Vehicle 3	2 (c)	12	N
0130	Section 179 expense deduction - 3rd vehicle	3 (c)	12	N
0140	Subtract line 3 from line 2 - 3rd vehicle	4 (c)	12	N
0150	Multiply line 4 by Appropriate Percent- 3rd vehicle	5 (c)	12	N
0155	Maximum Credit Per Vehicle 3	6 (c)	12	N
0160	Smaller of line 5 or line 6 - 3rd vehicle	7 (c)	12	N
0170	Add columns (a) through (c) on line 7	8	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0180	Credit From Pass-Through Entities	9	12	N
0190	Add lines 8 and 9	10	12	N
0200	Passive activity credits	11	12	N
0210	Subtract line 11 from line 10	12	12	N
0220	Passive activity credits allowed	13	12	N
0230	Tentative qualified electric vehicle credit	14	12	N
0240	Regular tax before credits	15	12	N
0250	Foreign tax credit	16a	12	N
0260	Credit for child and dependent care expenses	16b	12	N
0270	Credit for elderly or disabled	16c	12	N
0280	Education credits	16d	12	N
0285	Credit for Qualified Retirement Savings	16e	12	N
0290	Child tax credit	16f	12	N
0300	Mortgage interest credit	16g	12	N
0310	Adoption credit	16h	12	N
0320	District of Columbia first time homebuyer credit	16i	12	N
0330	Possessions tax credit (Form 5735)	16j	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0340	Credit for fuel from a nonconventional source	16k	12	N
0350	Add line 16a - Line 16k	16l	12	N
0360	Net regular tax (subtract line 16l from line 15)	17	12	N
0370	Tentative minimum tax	18	12	N
0380	Excess of net tax over tentative minimum tax	19	12	N
0390	Qualified electric vehicle credit	20	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0588" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8835bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
0015	1	2	"FY" or blank
			Fiscal Year Filer literal
0020	1	12	N
			Kilowatt hours produced and sold
0030	1	12	N
			Total Kilowatt hours produced and sold
@0035	1	6	"STMbnn" or blank
			Attach fiscal year computation
0040	2	12	N
			Phaseout adjustment
0045	2	6	R
			Phaseout adjustment rate
0050	2	12	N
			Total phaseout adjustment
@0055	2	6	"STMbnn" or blank
			Attach fiscal year computation
0060	3	12	N
			Credit for electricity produced by closed- loop



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Kilowatt hours produced and sold	4	12	N
0080	Total kilowatt hours produced and sold	4	12	N
@0085	Attach fiscal year computation	4	6	"STMbnn" or blank
0090	Phaseout adjustment	5	12	N
0100	Phaseout adjustment rate	5	6	R
0110	Total phaseout adjustment	5	12	N
@0115	Attach fiscal year computation	5	6	"STMbnn" or blank
0120	Credit for electricity produced by wind facility	6	12	N
0130	Total credit before reduction	7	12	N
0140	Total of government grants	8	12	N
0150	Total of additions to the capital account	9	12	N
0160	Divide line 8 by line 9	10	6	N
0170	Multiply line 7 by line 10	11	12	N
0180	Subtract line 11 from line 7	12	12	N
0190	Credit(s) from flow-through entities	13	12	N
0195	Form 1041 portion amount	14	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0200	Current year credit	14	12	N
0210	Regular tax before credits	15	12	N
0220	Alternative minimum tax	16	12	N
0230	Regular Tax Plus Alternative Minimum Tax	17	12	N
0240	Foreign tax credit	18a	12	N
0250	Credit for child care and dependent care expenses	18b	12	N
0260	Credit for elderly or disabled	18c	12	N
0270	Education credits	18d	12	N
0275	Credit for Qualified Retirement Savings	18e	12	N
0280	Child tax credit	18f	12	N
0290	Mortgage interest credit	18g	12	N
0300	Adoption credit	18h	12	N
0310	District of Columbia first time homebuyer credit	18i	12	N
0320	Possessions tax credit (Form 5735)	18j	12	NO ENTRY
0330	Credit for fuel from a nonconventional source	18k	12	N
0340	Qualified electric vehicle credit	18l	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0350	Add line 18a - Line 181	18m	12	N
0360	Net income tax	19	12	N
0380	Net Regular Tax	20	12	N
0390	Enter 25% of Excess	21	12	N
0395	Tentative Minimum Tax	22	12	N
0400	Greater of line 21 or line 22	23	12	N
0410	Subtract line 23 from line 19	24	12	N
0420	Renewable electricity credit allowed	25	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0395" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8839bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0010 Eligible Child First Name - 1	1a	10	AN (first name)
0020 Eligible Child Last Name - 1	1a	15	AN (last name)
0030 Eligible Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen (see special instructions)
0040 Year of Birth - 1	1b	4	DT
0049 Disabled Over 18 Box - 1	1c	1	"X" or blank
0060 Special Needs Box - 1	1d	1	"X" or blank
0070 Foreign Child Box - 1	1e	1	"X" or blank
0080 Identifying Number Child - 1	1f	9	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Eligible Child First Name - 2	1a	10	AN (first name) or blank
0100	Eligible Child Last Name - 2	1a	15	AN (last name) or blank
0110	Eligible 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)
0120	Year of Birth - 2	1b	4	DT or blank
0129	Disabled Over 18 Box - 2	1c	1	'See 1st Occ.'
0140	Special Needs Box - 2	1d	1	'See 1st Occ.'
0150	Foreign Child Box - 2	1e	1	'See 1st Occ.'
0160	Identifying Number Child - 2	1f	9	N or blank
0170	Allowed Tax Credit Child - 1	2	12	N   (\$10,160 Maximum Credit)
0171	Previous Year Form 8839 No Box - 1	3	1	"X" or blank
0173	Previous Year Form 8839 Yes Box - 1	3	1	"X" or blank
0174	Previous Year Form 8839 - 1	3	12	N
0177	Subtract Line 3 From Line 2 - 1	4	12	N
0180	Total Qualified Adoption Expenses Child - 1	5	12	N

## Qualified Adoption Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0190	Smaller of All. Credit or Qual. Expenses Child - 1	6	12	N
0200	Allowed Tax Credit Child - 2	2	12	N   (\$10,160 Maximum Credit)
0201	Previous Year Form 8839 No Box - 2	3	1	"X" or blank
0203	Previous Year Form 8839 Yes Box - 2	3	1	"X" or blank
0204	Previous Year Form 8839 - 2	3	12	N
0207	Subtract Line 3 From Line 2 - 2	4	12	N
0210	Total Qualified Adoption Expenses Child - 2	5	12	N
0220	Smaller of All. Credit or Qual. Expenses Child - 2	6	12	N
0230	Total of Amounts on Line 6	7	12	N
0240	Modified AGI	8	12	N
0250	Modified AGI Minus 152,390	9	12	N or blank
0260	Line 9 divided by 40,000	10	6	R
0270	Multiply Line 7 By Line 10	11	12	N
0280	Subtract Line 11 From Line 7	12	12	N
0284	Carryforward of Adoption Credit to Current Year	13	12	N
0289	Add Lines 12 and 13	14	12	N

Qualified Adoption Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0291	Total Tax Before Credits & Other Taxes	15	12	N
0293	1040 Partial Credits & F8396 Mortgage Int CR	16	12	N
0295	Subtract Line 16 From Line 15	17	12	N
0297	Adoption Credit	18	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0259" for Fixed; "nnnn" for variable format
		4	Value "*****"
0300		6	"FRMbbb"
0301		6	"8839bb"
0302		5	"PG02b"
0303		9	N (Primary SSN)
			Taxpayer Identification Number
0304		1	blank
0305		7	N 0000001
			Form Occurrence Number
0310	19	12	N   (\$10,160 Maximum Credit)
			Allowed Tax Credit Child - 1
0311	20	1	"X" or blank
			Prev Yr Employer- Provided Benefits No Box - 1
0313	20	1	"X" or blank
			Prev Yr Employer- Provided Benefits Yes Box - 1
0314	20	12	N
			Prev Yr Employer- Provided Adoption Benefits - 1
0317	21	12	N
			Subtract Line 20 From Line 19 - 1
0320	22	12	N
			Employer Provided Adoption Benefits Child - 1
0330	19	12	N   (\$10,160 Maximum Credit)
			Allowed Tax Credit Child - 2
0331	20	1	"X" or blank
			Prev Yr Employer- Provided Benefits No Box - 2



## Qualified Adoption Expenses

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0450	Taxable Benefits	31	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0532" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8844bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
			Number
0010		9	NO ENTRY
0015	1a	12	N
			Qualified Empowerment Zone Wages
0020	1a	12	N
			Total Qualified Empowerment Zone Wages
0025	1b	12	N
			Qualified Renewal Community Wages
0027	1b	12	N
			Total Qualified Renewal Community Wages
0030	2	12	N
			Add lines 1a and 1b
0040	3	12	N
			Credits from flow- through entities
0050	4	12	N
			Add lines 2 and 3
0060	5	12	N
			Credit from passive activities

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Subtract line 5 from line 4	6	12	N
0080	Passive activity credit allowed	7	12	N
0090	Carryforward of credit	8	12	N
0100	Carryback of credit	9	12	NO ENTRY
0110	1041 portion amount	10	12	NO ENTRY
0120	Current year credit	10	12	N
0130	Regular tax before credits	11	12	N
0140	Alternative minimum tax	12	12	N
0150	Regular Tax Plus Alternative Minimum Tax	13	12	N
0160	Foreign tax credit	14a	12	N
0170	Credit for child & dependent care expenses	14b	12	N
0180	Credit for elderly or disabled	14c	12	N
0190	Education credits	14d	12	N
0195	Credit for Qualified Retirement Savings	14e	12	N
0200	Child tax credit	14f	12	N
0210	Mortgage interest credit	14g	12	N
0220	Adoption credit	14h	12	N

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0230	District of Columbia first time homebuyer credit	14i	12	N
0240	Possessions tax credit (Form 5735)	14j	12	NO ENTRY
0250	Credit for fuel from a nonconventional source	14k	12	N
0260	Qualified electric vehicle credit	14l	12	N
0270	Add lines 14a through 14l	14m	12	N
0280	Net income tax	15	12	N
0310	Net Regular Tax	16	12	N
0315	Tentative Minimum Tax	17	12	N
0320	Enter 25% of Excess	18	12	N
0325	Multiply line 16 by 75%	19	12	N
0330	Greater of line 18 or line 19	20	12	N
0340	Subtract line 20 from line 15	21	12	N
0350	General business credit	22	12	N
0360	Subtract line 22 from line 21	23	12	N
0370	Credit allowed for current year	24	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0412" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8845bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
			Identifying Number
0020	1	12	N
			Total of qualified wages
0030	2	12	N
			Calendar year 1993 qualified wages
0040	3	12	N
			Incremental increase (subtract line 2 from line 1)
0050	4	12	N
			Multiply line 3 by 20%
0060	5	12	N
			Indian employment credits from flow- through
0065	6	12	NO ENTRY
			Form 1041 portion amount
0070	6	12	N
			Current year credit
0080	7	12	N
			Regular tax before credits
0090	8	12	N
			Alternative minimum tax

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Regular Tax Plus Alternative Minimum Tax	9	12	N
0110	Foreign tax credit	10a	12	N
0120	Credit for child & dependent care expenses	10b	12	N
0130	Credit for elderly or disabled	10c	12	N
0140	Education credits	10d	12	N
0145	Credit for Qualified Retirement Savings	10e	12	N
0150	Child tax credit	10f	12	N
0160	Mortgage interest credit	10g	12	N
0170	Adoption credit	10h	12	N
0180	District of Columbia first time homebuyer credit	10i	12	N
0190	Possessions tax credit (Form 5735)	10j	12	NO ENTRY
0200	Credit for fuel from a nonconventional source	10k	12	N
0210	Qualified electric vehicle credit	10l	12	N
0220	Add lines 10a through 10l	10m	12	N
0230	Net income tax	11	12	N
0250	Net Regular Tax	12	12	N
0260	Enter 25% of Excess	13	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0265	Tentative Minimum Tax	14	12	N
0270	Greater of line 13 or line 14	15	12	N
0280	Subtract line 15 from line 11	16	12	N
0290	Indian employment credit allowed for current year	17	12	N
	Record Terminus Character		1	Value "#"



Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0407" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8846bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
			Number
0010		9	NO ENTRY
0020	1	12	N
			Tips received by employees for services
0030	2	12	N
			Tips not subject to the credit provisions
0040	3	12	N
			Creditable tips (subtract line 2 from line 1)
0050	4	1	"X" or blank
			Tipped Employee(s) Wages Exceeded Maximum Amt
0060	4	12	N
			Multiply line 3 by 7.65%
@0065	4	6	"STMbnn" or blank
			Computation showing amount of tips
0070	5	12	N
			Form 8846 credits from flow-through entities

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Current year credit (add lines 4 and 5)	6	12	N
0090	Regular tax before credits	7	12	N
0100	Alternative minimum tax	8	12	N
0110	Regular Tax Plus Alternative Minimum Tax	9	12	N
0120	Foreign tax credit	10a	12	N
0130	Credit for child care and dependent care expenses	10b	12	N
0140	Credit for elderly or disabled	10c	12	N
0150	Education credits	10d	12	N
0155	Credit for Qualified Retirement Savings	10e	12	N
0160	Child tax credit	10f	12	N
0170	Mortgage interest credit	10g	12	N
0180	Adoption credit	10h	12	N
0190	District of Columbia first time homebuyer credit	10i	12	N
0200	Possessions tax credit (Form 5735)	10j	12	NO ENTRY
0210	Credit for fuel from a nonconventional source	10k	12	N
0220	Qualified electric vehicle credit	10l	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0230	Add line 10a - line 101	10m	12	N
0240	Net income tax	11	12	N
0260	Net Regular Tax	12	12	N
0270	Enter 25% of Excess	13	12	N
0275	Tentative minimum tax	14	12	N
0280	Greater of line 13 or line 14	15	12	N
0290	Subtract line 15 from line 11	16	12	N
0300	Credit allowed for current year	17	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0376" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8847bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Total qualified CDC contributions	1	12	N
0030	Multiply line 1 by 5% (.05)	2	12	N
0040	CDC credits from flow-through entities	3	12	N
0050	Current year credit	4	12	N
0060	Regular tax before credits	5	12	N
0070	Alternative minimum tax	6	12	N
0080	Regular Tax Plus Alternative Minimum Tax	7	12	N
0090	Foreign tax credit	8a	12	N
0100	Credit for child & dependent care expenses	8b	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Credit for elderly or disabled	8c	12	N
0120	Education credits	8d	12	N
0125	Credit for Qualified Retirement Savings	8e	12	N
0130	Child tax credit	8f	12	N
0140	Mortgage interest credit	8g	12	N
0150	Adoption credit	8h	12	N
0160	District of Columbia first time homebuyer credit	8i	12	N
0170	Possessions tax credit (Form 5735)	8j	12	NO ENTRY
0180	Credit for fuel from a nonconventional source	8k	12	N
0190	Qualified electric vehicle credit	8l	12	N
0200	Add lines 8a through 8l	8m	12	N
0210	Net income tax	9	12	N
0230	Net Regular Tax	10	12	N
0240	Enter 25% of Excess	11	12	N
0245	Tentative Minimum Tax	12	12	N
0250	Greater of line 11 or line 12	13	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Subtract line 13 from line 9	14	12	N
0270	CDC credit allowed for current year	15	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0248" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8853bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
0009		9	N
0010	1a	1	"X" or blank
			Primary Archer Contribution for Current TY - Yes
0020	1a	1	"X" or blank
			Primary Archer Contribution for Current TY - No
0030	1b	1	"X" or blank
			Primary Uninsured Acct Holder - Yes
0040	1b	1	"X" or blank
			Primary Uninsured Account Holder - No
0050	1c	1	"X" or blank
			Primary Self HDHP Coverage Box
0060	1c	1	"X" or blank
			Primary Family HDHP Coverage Box
0070	2a	1	"X" or blank
			Spouse Archer Contribution for Current TY - Yes
0080	2a	1	"X" or blank
			Spouse Archer Contribution for Current TY - No

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Spouse Uninsured Acct Holder - Yes	2b	1	"X" or blank
0100	Spouse Uninsured Acct Holder - No	2b	1	"X" or blank
0110	Spouse Self HDHP Coverage Box	2c	1	"X" or blank
0120	Spouse Family HDHP Coverage Box	2c	1	"X" or blank
0140	Employer Contributions - Yes	3a	1	"X" or blank
0150	Employer Contributions - No	3a	1	"X" or blank
0160	Total Employer Contributions for Current Tax Year	3b	12	N
0170	TaxPayer MSA Contributions for Current Tax Year	4	12	N
0180	Limitation Amount	5	12	N
0190	Compensation Amount	6	12	N
0200	Archer MSA Deduction	7	12	N
0210	Total MSA Distributions Received	8a	12	N
0220	Distributions Rolled Over & Excess Contributions	8b	12	N
0230	Net MSA Distributions	8c	12	N
0240	Total Unreimbursed Qualified Medical Expenses	9	12	N
0250	Taxable Archer MSA Distributions	10	12	N



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Exceptions to 15% Tax Box	11a	1	"X" or blank
0270	Additional 15% Taxable MSA Distributions	11b	12	N
0272	Total Medicare & Choice MSA Distributions Received	12	12	N
0274	Tot Medicare & Choice Unreimbursed Med Expenses	13	12	N
0276	Taxable Medicare & Choice MSA Distributions	14	12	N
0278	Exceptions to 50% Tax Box	15a	1	"X" or blank
0279	Additional 50% Taxable Medicare & Choice MSA Distr	15b	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0260" for Fixed; "nnnn" for variable format
		4	Value "*****"
0280		6	"FRMbbb"
0281		6	"8853bb"
0282		5	"PG02b"
0283		9	N (Primary SSN)
			Taxpayer Identification Number
0284		1	blank
0285		7	N 0000001
			Form Occurrence Number
0288		35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
			Policyholder Name
0289		9	N
			Policyholder SSN
0290	Section C	1	No Entry
			More Than One Section C Box
0295		4	First 4 significant characters of the insured last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions )
			Insured Name Control
0300	16a	35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
			Name of Insured
0310	16b	9	N
			Insured SSN
0320	17	1	"X" or blank
			Payments or Death Benefits - Yes

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0330	Payments or Death Benefits - No	17	1	"X" or blank
0340	Insured Terminally Ill - Yes	18	1	"X" or blank
0350	Insured Terminally Ill - No	18	1	"X" or blank
0360	Gross LTC Payment Amounts	19	12	N
0370	Qualified LTC Insurance Contract Amount	20	12	N
0380	Accelerated Death Benefits Received	21	12	N
0390	Qual LTC Insur Contract & Acc Death Benefit Totals	22	12	N
0400	Multiply \$220 By Number of Days of LTC Period	23	12	N
0410	Qualified LTC Service Incurred Costs	24	12	N
0420	Larger of Line 23 or Line 24	25	12	N
0430	Total Reimbursements Received	26	12	N
0440	Per Diem Limitation	27	12	N
0450	Taxable Payments	28	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0277" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8859bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	SSN		9	N
0020	Street Address of Home	A	35	AN
0030	City of Home	A	22	AN
0040	State of Home	A	2	AN
0050	Zip Code of Home	A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0060	Lot Number	B	4	N
0070	Square Number	C	4	AN
0080	Settlement or Closing Date	D	8	YYYYMMDD
0090	Maximum Allowable Amount	1	12	N
0100	Modified Adjusted Gross Income	2	12	N
0130	Subtract Maximum From Amt on Line 2	3	12	N
0140	Divide Line 3 by \$20,000	4	6	R

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0150	Multiply line 1 by line 4	5	12	N
0160	Tentative Credit	6	12	N
0170	Prior Year Carryforward Credit	7	12	N
0180	Tax from Form 1040	8	12	N
0190	Additional Credit Amounts from Form 1040	9	12	N
0200	Tax (line 8) minus credits (line 9)	10	12	N
0230	Credit allowed for current year	11	12	N
0240	Credit carryforward to next year	12	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0800" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8860bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	Blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
*0020	1 (a)	35	AN or "STMbnn"
			Bond Issuer Name-1
+0030	1 (a)	22	AN
			Bond Issuer City-1
+0040	1 (a)	2	A or blank
			Bond Issuer State-1
+0050	1 (b)	6	DT (YYYYMM) or blank
			Month/Year Bond Issued-1
+0060	1 (c)	12	N
			Outstanding Principal Amount-1
*+0070	1 (d)	6	R or "STMbnn"
			Credit Rate-1
+0080	1 (e)	12	N
			Credit Amount-1
0090	1 (a)	35	AN
			Bond Issuer Name-2
0100	1 (a)	22	AN
			Bond Issuer City-2
0110	1 (a)	2	A or blank
			Bond Issuer State-2
0120	1 (b)	6	DT (YYYYMM) or blank
			Month/Year Bond Issued-2
0130	1 (c)	12	N
			Outstanding principal Amount-2

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	Credit Rate-2	1(d)	6	R
0150	Credit Amount-2	1(e)	12	N
0160	Bond Issuer Name-3	1(a)	35	AN
0170	Bond Issuer City-3	1(a)	22	AN
0180	Bond Issuer State-3	1(a)	2	A or blank
0190	Month/Year Bond Issued-3	1(b)	6	DT (YYYYMM) or blank
0200	Outstanding Principal Amount-3	1(c0)	12	N
0210	Credit Rate-3	1(d)	6	R
0220	Credit Amount-3	1(e)	12	N
0230	Bond Issuer Name-4	1(a)	35	AN
0240	Bond Issuer City-4	1(a)	22	AN
0250	Bond Issuer State-4	1(a)	2	A or blank
0260	Month/Year Bond Issued-4	1(b)	6	DT (YYYYMM) or blank
0270	Outstanding Principal Amount-4	1(c)	12	N
0280	Credit Rate-4	1(d)	6	R
0290	Credit Amount-4	1(e)	12	N
0300	Bond Issuer Name-5	1(a)	35	AN
0310	Bond Issuer City-5	1(a)	22	AN
0320	Bond Issuer State-5	1(a)	2	A or blank
0330	Month/Year Bond Issued-5	1(b)	6	DT (YYYYMM) or blank
0340	Outstanding Principal Amount-5	1(c)	12	N
0350	Credit Rate-5	1(d)	6	R

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0360	Credit Amount-5	1 (e)	12	N
*0370	QZA Bond Credit from Corp.	2a	12	N or "STMbnn"
+0380	S Corp. EIN	2b	9	N or blank
0390	Current Year Credit	3	12	N
0400	Regular Tax Before Credits	4	12	N
0410	Alternative Minimum Tax	5	12	N
0420	Regular Tax Plus Alternative Minimum Tax	6	12	N
0430	Foreign Tax Credit	7a	12	N
0440	Credit for Child & Dependent Care Expenses (F2441)	7b	12	N
0450	Credit for Elderly or Disabled (Sch R)	7c	12	N
0460	Education Credits (Form 8863)	7d	12	N
0470	Credit for Qualified Retirement Savings	7e	12	N
0480	Child Tax Credit	7f	12	N
0490	Mortgage Interest Credit (Form 8396)	7g	12	N
0500	Adoption Credit (Form 8839)	7h	12	N
0510	DC First Time Homebuyer Credit (Form 8859)	7i	12	N
0520	Possessions Tax Credit (Form 5735)	7j	12	NO ENTRY



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0530	Credit for Fuel from a Nonconventional Source	7k	12	N
0540	Qualified Electric Vehicle Credit	7l	12	N
0550	General Business Credit	7m	12	N
0560	Credit for Prior Year Minimum Tax	7n	12	N
0570	Sum of Lines 7a through 7n	7o	12	N
0580	Net Income Tax	8	12	N
0590	Allowable Credit	9	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0436" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8861bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	Blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
0020	1a	12	N
			Identifying Number
0030	1a	12	N
			Qualified first- year wages
0040	1b	12	N
			Total qualified first-year wages
0050	1b	12	N
			Qualified second- year wages
0060	2	12	N
			Total qualified second-year wages
@0065	2	6	"STMbnn" or blank
			Add lines 1a and 1b
@0067	2	6	"STMbnn" or blank
			Group credit division schedule
0070	3	12	N
			Line 2 difference statement
0075	4	12	NO ENTRY
			Welfare-to-work credit (s) flow- through entities
			Form 1041 portion amount

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Current year welfare-to-work credit	4	12	N
0090	Regular tax before credits	5	12	N
0100	Alternative minimum tax	6	12	N
0110	Regular Tax Plus Alternative Minimum Tax	7	12	N
0120	Foreign tax credit	8a	12	N
0130	Credit for child & dependent care expenses	8b	12	N
0140	Credit for elderly or disabled	8c	12	N
0150	Education credits	8d	12	N
0155	Credit for Qualified Retirement Savings	8e	12	N
0160	Child tax credit	8f	12	N
0170	Mortgage interest credit	8g	12	N
0180	Adoption credit	8h	12	N
0190	District of Columbia first time homebuyer credit	8i	12	N
0200	Possessions tax credit (Form 5735)	8j	12	NO ENTRY
0210	Credit for fuel from a nonconventional source	8k	12	N
0220	Qualified electric vehicle credit	8l	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0230	Add lines 8a through 8l	8m	12	N
0240	Net income tax	9	12	N
0260	Net Regular Tax	10	12	N
0270	Enter 25% of Excess	11	12	N
0275	Tentative Minimum Tax	12	12	N
0280	Greater of line 11 or line 12	13	12	N
0290	Subtract line 13 from line 9	14	12	N
0300	Welfare-to-work credit allowed for current year	15	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0759" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8862bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
0010	1	4	Value "2002"
			Year for Which You Are Filing This Form
0020	2	1	"X" or blank
			Qualifying Child of Another Person Yes Box
0030	2	1	"X"
			Qualifying Child of Another Person No Box
0040	3a	8	DT
			Beginning Date Your Home In The USA
0045	3a	8	DT
			Ending Date Your Home in The USA
0050	3b	8	DT
			Beginning Date Your Spouse Home In The USA
0055	3b	8	DT
			Ending Date Your Spouse Home in The USA
0060	4	1	"X" or blank
			Relationship Yes Box - 1

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Relationship No Box - 1	4	1	"X" or blank
0075	Related to the Child or Child With You-Yes Box - 1	5a	1	"X" or blank
0085	Related to the Child or Child With You-No Box - 1	5a	1	"X" or blank
0095	Child's Relationship to You - 1	5b	11	AN or blank
0102	Name of the Placement Agency - 1	5b	35	AN, Allowable special characters are space, slash, hyphen or blank
0111	Did You Care for The Child Yes Box - 1	5c	1	"X" or blank
0118	Did You Care for The Child No Box - 1	5c	1	"X" or blank
0123	Did the Child Live with You Yes Box - 1	6a	1	"X" or blank
0127	Did the Child Live with You No Box - 1	6a	1	"X" or blank
0133	Street Address During the Filing Tax Year - 1	6b Child 1	35	AN, Allowable special characters are space, slash, hyphen
0137	City, State and Zip Code - 1	6b Child 1	25	AN
0141	Street Address During the Filing Tax Year - 2	6b Child 1	35	AN, Allowable special characters are space, slash, hyphen
0144	City, State and Zip Code - 2	6b Child 1	25	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0145	Street Address During the Filing Tax Year - 3	6b Child 1	35	AN, Allowable special characters are space, slash, hyphen
0147	City, State and Zip Code - 3	6b Child 1	25	AN
0149	Name of School or Care Providers - 1	6c Child 1	35	AN
0152	Name of School or Care Providers - 2	6c Child 1	35	AN
0154	Name of School or Care Providers - 3	6c Child 1	35	AN
0155	Relationship Yes Box - 2	4	1	'See 1st Occ.'
0160	Relationship No Box - 2	4	1	'See 1st Occ.'
0165	Related to the Child or Child With You-Yes Box - 2	5a	1	'See 1st Occ.'
0175	Related to the Child or Child With You-No Box - 2	5a	1	'See 1st Occ.'
0185	Child's Relationship to You - 2	5b	11	'See 1st Occ.'
0194	Name of the Placement Agency - 2	5b	35	'See 1st Occ.'
0205	Did You Care for The Child Yes Box - 2	5c	1	'See 1st Occ.'
0215	Did You Care for The Child No Box - 2	5c	1	'See 1st Occ.'
0225	Did the Child Live with You Yes Box - 2	6a	1	'See 1st Occ.'
0235	Did the Child Live with You No Box - 2	6a	1	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0246	Street Address During The Filing Tax Year - 1	6b Child 2	35	'See 1st Occ.'
0250	City, State and Zip Code - 1	6b Child 2	25	'See 1st Occ.'
0255	Street Address During the Filing Tax Year - 2	6b Child 2	35	'See 1st Occ.'
0260	City, State and Zip Code - 2	6b Child 2	25	'See 1st Occ.'
0265	Street Address During the Filing Tax Year - 3	6b Child 2	35	'See 1st Occ.'
0270	City, State and Zip Code - 3	6b Child 2	25	'See 1st Occ.'
0275	Name of School or Care Providers - 1	6c Child 2	35	'See 1st Occ.'
0280	Name of School or Care Providers - 2	6c Child 2	35	'See 1st Occ.'
0285	Name of School or Care Providers - 3	6c Child 2	35	'See 1st Occ.'
	Record Terminus Character		1	Value "#"



Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0453" for Fixed; "nnnn" for variable format
		4	Value "*****"
0331		6	"FRMbbb"
0332		6	"8862bb"
0333		5	"PG02b"
0334		9	N (Primary SSN)
			Identification Number
0335		1	blank
0336		7	N 0000001
			Form Occurrence Number
0430	7a	1	"X" or blank
			Was The Child Under 19 Yes Box - 1
0440	7a	1	"X" or blank
			Was The Child Under 19 No Box - 1
0450	7b	1	"X" or blank
			Was The Child Under 24 And A Student Yes Box - 1
0460	7b	1	"X" or blank
			Was The Child Under 24 And A Student No Box - 1
0470	7c Child 1	35	AN
			Name of School, State, County, Local Gov Agency-1
0473	7c Child 1	35	AN
			Name of School, State, County, Local Gov Agency-2
0476	7c Child 1	35	AN
			Name of School, State, County, Local Gov Agency-3
0480	7d	1	"X" or blank
			Was The Child Disabled Yes Box - 1

Field Identification No.		Form Ref.	Length	Field Description
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0490	Was The Child Disabled No Box - 1	7d	1	"X" or blank
0500	Name of Health Care Provider or Social Worker - 1	7e	35	AN
0510	Qualifying Child of Other Yes Box - 1	8a	1	"X" or blank
0520	Qualifying Child of Other No Box - 1	8a	1	"X" or blank
0525	Child's Relationship To Person - 1	8b	11	AN or blank
0530	Person's Name - 1	8c	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0535	Person's SSN - 1	8c	9	N
0540	Tie-breaker Rule Yes Box - 1	8d	1	"X" or blank
0545	Tie-breaker Rule No Box - 1	8d	1	"X" or blank
0690	Was The Child Under 19 Yes Box - 2	7a	1	'See 1st Occ.'
0700	Was The Child Under 19 No Box - 2	7a	1	'See 1st Occ.'
0710	Was The Child Under 24 And A Student Yes Box - 2	7b	1	'See 1st Occ.'
0720	Was The Child Under 24 And A Student No Box - 2	7b	1	'See 1st Occ.'
0730	Name of School, State, County, Local Gov Agency-1	7c Child 2	35	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0733	Name of School, State, County, Local Gov Agency-2	7c Child 2	35	'See 1st Occ.'
0736	Name of School, State, County, Local Gov Agency-3	7c Child 2	35	'See 1st Occ.'
0740	Was the Child Disabled Yes Box - 2	7d	1	'See 1st Occ.'
0750	Was the Child Disabled No Box - 2	7d	1	'See 1st Occ.'
0760	Name of Health Care Provider or Social Worker - 2	7e	35	'See 1st Occ.'
0800	Qualifying Child of Other Yes Box - 2	8a	1	'See 1st Occ.'
0810	Qualifying Child of Other No Box - 2	8a	1	'See 1st Occ.'
0860	Child's Relationship To Person - 2	8b	11	'See 1st Occ.'
0870	Person's Name - 2	8c	35	'See 1st Occ.'
0880	Person's SSN - 2	8c	9	'See 1st Occ.'
0890	Tie-breaker Rule Yes Box - 2	8d	1	'See 1st Occ.'
0900	Tie-breaker Rule No Box - 2	8d	1	'See 1st Occ.'
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0749" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8863bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Form Occurrence Number
0010	1a	10	AN (first name) or blank
			Student's First Name - 1
0020	1a	15	AN (last name) or blank
			Student's Last Name - 1
0030	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
			Student's Name Control - 1
0035	1b	9	N or blank
			Student's SSN - 1
0040	1c	12	N
			Qualified Expenses Paid in Current Tax Year - 1
0050	1d	12	N
			Smaller of Exp Paid in Current TY or \$1000 - 1
0060	1e	12	N
			Subtract Columns d from c - 1
0070	1f	12	N
			Enter 1/2 of the Amt in Column e - 1

Field Identification No.		Form Ref.	Length	Field Description
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0080	Student's First Name - 2	1a	10	'See 1st Occ.'
0090	Student's Last Name - 2	1a	15	'See 1st Occ.'
0100	Student's Name Control - 2	1a	4	'See 1st Occ.'
0105	Student's SSN - 2	1b	9	'See 1st Occ.'
0110	Qualified Expenses Paid in Current Tax Year - 2	1c	12	N
0120	Smaller of Exp Paid in Current TY or \$1000 - 2	1d	12	N
0130	Subtract Columns d from c - 2	1e	12	N
0140	Enter 1/2 of the Amt in Column e - 2	1f	12	N
0150	Student's First Name - 3	1a	10	'See 1st Occ.'
0160	Student's Last Name - 3	1a	15	'See 1st Occ.'
0170	Student's Name Control - 3	1a	4	'See 1st Occ.'
0175	Student's SSN - 3	1b	9	'See 1st Occ.'
0180	Qualified Expenses Paid in Current Tax Year - 3	1c	12	N
0190	Smaller of Exp Paid in Current TY or \$1000 - 3	1d	12	N
0200	Subtract Columns d from c - 3	1e	12	N
0210	Enter 1/2 of the Amt in Column e - 3	1f	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0220	Total of Column d	2d	12	N
0230	Total of Column f	2f	12	N
0240	Add Amounts in Line 2, Columns d and f	3f	12	N
0250	Student's First Name - 1	4a	10	AN (first name) or blank
0260	Student's Last Name - 1	4a	15	AN (last name) or blank
0270	Student's Name Control - 1	4a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
0275	Student's SSN - 1	4b	9	N or blank
0280	Qualified Expenses - 1	4c	12	N
0290	Student's First Name - 2	4a	10	'See 1st Occ.'
0300	Student's Last Name - 2	4a	15	'See 1st Occ.'
0310	Student's Name Control - 2	4a	4	'See 1st Occ.'
0315	Student's SSN - 2	4b	9	'See 1st Occ.'
0320	Qualified Expenses - 2	4c	12	'See 1st Occ.'
0330	Student's First Name - 3	4a	10	'See 1st Occ.'
0340	Student's Last Name - 3	4a	15	'See 1st Occ.'
0350	Student's Name Control - 3	4a	4	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0355	Student's SSN - 3	4b	9	'See 1st Occ.'
0360	Qualified Expenses - 3	4c	12	'See 1st Occ.'
0370	Student's First Name - 4	4a	10	'See 1st Occ.'
0380	Student's Last Name - 4	4a	15	'See 1st Occ.'
0390	Student's Name Control - 4	4a	4	'See 1st Occ.'
0395	Student's SSN - 4	4b	9	'See 1st Occ.'
0400	Qualified Expenses - 4	4c	12	'See 1st Occ.'
0410	Student's First Name - 5	4a	10	'See 1st Occ.'
0420	Student's Last Name - 5	4a	15	'See 1st Occ.'
0430	Student's Name Control - 5	4a	4	'See 1st Occ.'
0435	Student's SSN - 5	4b	9	'See 1st Occ.'
0440	Qualified Expenses - 5	4c	12	'See 1st Occ.'
0450	Total Qualified Expenses	5c	12	N
0460	Smaller of Line 5 or \$5000	6c	12	N
0470	Multiply Line 6 by 20%	7c	12	N
0480	Tentative Education Credits - Add Lines 3 and 7	8c	12	N
0490	Enter \$51,000 (\$102,000 if Married Filing Jointly)	9	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0500	Modified AGI from 1040 or 1040A	10	12	N
0510	Subtract Lines 10 from 9	11	12	N
0515	Enter \$10,000 (\$20,000 if Married Filing Jointly)	12	12	N
0520	Divide Line 11 by \$10,000 (by \$20,000 if Married)	13	6	R
0529	Multiply Line 8 by Line 13	14	12	N
0540	Tax from 1040 or 1040A	15	12	N
0550	Total 1040/1040A other credits	16	12	N
0560	Subtract Line 16 from Line 15	17	12	N
0590	Education Credits	18	12	N
	Record Terminus Character		1	Value "#"



Field Identification No.	Form Ref.	Length	Field Description
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		4	"1674" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8865bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	Blank
0005		7	N 0000001 - 0000005
0006		6	YYYYMM
@0007		6	"STMbnn" or blank
			Attachment
0010		8	YYYYMMDD
			Partnership's Tax Year Beginning
0020		8	YYYYMMDD
			Partnership's Tax Year Ending
0080	A	1	NO ENTRY
0090	A	1	"X" or blank
0100	A	1	"X" or blank
0110	A	1	"X" or blank
0120	B	8	YYYYMMDD
			Filer's Tax Year Beginning
0130	B	8	YYYYMMDD
			Filer's Tax Year Ending

Field Identification No.		Form Ref.	Length	Field Description
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0140	Filer's Share Of Liabilities Nonrecourse	C	12	N
0150	Qualified Nonrecourse Financing	C	12	N
0160	Other	C	12	N
0170	Parent Filer's Name	D	35	AN
0180	Parent Filer's Address	D	35	AN
0190	Parent Filer's City	D	22	AN
0200	Parent Filer's State	D	2	AN
0210	Parent Filer's Zip Code	D	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
0220	Parent Filer's Ein	D	9	N
*0230	Name Other Partner	E(1)	35	AN or "STMbnn" or blank
+0240	Address Other Partner	E(2)	35	AN
*+0250	City Other Partner	E(2)	22	AN or "STMbnn"
+0260	State Other Partner	E(2)	2	AN
+0270	Zip Code Other Partner	E(2)	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
+0280	Identifying Number Other Partner	E(3)	9	N
+0290	First Category 1 Filer	E(4)	1	"X" or blank
+0300	First Category 2 Filer	E(4)	1	"X" or blank
+0310	Constructive Owner	E(4)	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0320	Name Other Partner - 2	E(1)	35	AN
0330	Address Other Partner - 2	E(2)	35	AN
0340	City Other Partner - 2	E(2)	22	AN
0350	State Other Partner - 2	E(2)	2	AN
0360	Zip Code Other Partner - 2	E(2)	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
0370	Identifying Number Other Partner - 2	E(3)	9	N
0380	Second Category 1 Filer	E(4)	1	"X" or blank
0390	Second Category 2 Filer	E(4)	1	"X" or blank
0400	Constructive Owner - 2	E(4)	1	"X" or blank
0410	Name Other Partner - 3	E(1)	35	AN
0420	Address Other Partner - 3	E(2)	35	AN
0430	City Other Partner - 3	E(2)	22	AN
0440	State Other Partner - 3	E(2)	2	AN
0450	Zip Code Other Partner - 3	E(2)	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
0460	Identifying Number Other Partner - 3	E(3)	9	N
0470	Third Category 1 Filer	E(4)	1	"X" or blank

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0480	Third Category 2 Filer	E(4)	1	"X" or blank
0490	Constructive Owner - 3	E(4)	1	"X" or blank
0500	Name Other Partner - 4	E(1)	35	AN
0510	Address Other Partner - 4	E(2)	35	AN
0520	City Other Partner - 4	E(2)	22	AN
0530	State Other Partner - 4	E(2)	2	AN
0540	Zip Code Other Partner - 4	E(2)	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
0550	Identifying Number Other Partner - 4	E(3)	9	N
0560	Fourth Category 1 Filer	E(4)	1	"X" or blank
0570	Fourth Category 2 Filer	E(4)	1	"X" or blank
0580	Constructive Owner - 4	E(4)	1	"X" or blank
0585	Statement Reference - BMF Use Only	E	6	Blank
0590	Name Line 1 Foreign Partnership	F(1)	35	AN
0600	Name Line 2 Foreign Partnership	F1	35	AN
0610	Address Foreign Partnership	F1	35	AN
0620	City Foreign Partnership	F1	22	AN

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0630	State Foreign Partnership	F1	2	AN
0640	Zip Code Foreign Partnership	F1	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
0645	Country Foreign Partnership	F1	35	AN
0650	EIN Foreign Partnership	F2	9	N or blank
0660	Country Under Whose Laws Organized	F3	35	AN
0670	Date Of Organization	F4	8	YYYYMMDD
0680	Principal Business Place	F5	35	AN
0690	Business Activity Code	F6	6	N or blank Valid Range:111100-813000
0700	Principal Business Activity	F7	35	AN
0710	Functional Currency Name	F8a	20	AN
0712	Exchange Rate	F8b	11	N (nnnnnnn.nnnn)
@0715	Attach Statement Identifying QBU	F8	6	"STMbnn" or blank
0720	Name Line 1 U.S. Agent	G1	35	AN
0730	Name Line 2 U.S. Agent	G1	35	AN
0740	Address U.S. Agent	G1	35	AN
0750	City U.S. Agent	G1	22	AN
0760	State U.S. Agent	G1	2	AN

Field Identification No.		Form Ref.	Length	Field Description
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0770	Zip Code U.S. Agent	G1	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
0775	Identifying Number Of Agent	G1	9	N
0780	File Form 1042	G2	1	"X" or blank
0790	File Form 8804	G2	1	"X" or blank
0800	File Form 1065	G2	1	"X" or blank
0805	Reserved	G2	12	Blank
0810	Name Line 1 Foreign Partnership's Agent	G3	35	AN
0820	Name Line 2 Foreign Partnership's Agent	G3	35	AN
0830	Address Foreign Agent	G3	35	AN
0840	City Foreign Agent	G3	22	AN
0850	State Foreign Agent	G3	2	AN
0860	Zip Code Foreign Agent	G3	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
0865	Country Foreign Agent	G3	35	AN
0870	Name Line 1 Person With Books/Records	G4	35	AN
0880	Name Line 2 Person With Books/Records	G4	35	AN
0890	Address Person With Books	G4	35	AN
0900	City Person With Books	G4	22	AN
0910	State Person With Books	G4	2	AN

Field Identification No.		Form Ref.	Length	Field Description
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0920	Zip Code Person With Books	G4	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
0925	Country Person With Books	G4	35	AN
0930	Location Books	G4	35	AN
0940	Special Allocations Made (Yes Box)	G5	1	"X" or blank
0950	Special Allocations Made (No Box)	G5	1	"X" or blank
0960	Number Of Foreign Disregarded Entities	G6	12	N
@0965	Attach List of Entities	G6	6	"STMbnn" or BLANK
0970	How Is Partnership Classified	G 7	25	AN
0980	Partnership Own Separate Units (Yes Box)	G8	1	"X" or blank
0990	Partnership Own Separate Units (No Box)	G8	1	"X" or blank
@0995	Attach Schedule of Separate Units	G8	6	"STMbnn" OR BLANK
1000	Total Receipts & Assets Less Than Limit (Yes)	G9	1	"X" or blank
1010	Total Receipts & Assets Less Than Limit (No)	G9	1	"X" or blank
				--
				--
				--
@1029	Form 8865 Page 1 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"2218" for Fixed; "nnnn" for variable format
		4	Value "*****"
1030		6	"FRMbbb"
1031		6	"8865bb"
1032		5	"PG02b"
1033		9	N (Primary SSN)
			Number
1034		1	Blank
1035		7	N 0000001 - 0000005
1040	SCH A a	1	"X" or blank
1045	SCH A b	1	"X" or blank
*1050	SCH A	35	AN or "STMbnn" OR BLANK
			Ownership
+1060	SCH A	35	AN
			Address Constructive Ownership
*+1070	SCH A	22	AN or "STMbnn"
			City Constructive Ownership
+1080	SCH A	2	AN
			State Constructive Ownership
+1090	SCH A	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
			Zip Code Constructive Ownership
+1100	SCH A	9	N
			Identifying Number Constructive Ownership
+1110	SCH A	1	"X" or blank
			Foreign Person



Field Identification No.		Form Ref.	Length	Field Description
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+1120	Direct Partner	SCH A	1	"X" or blank
1130	Name Constructive Ownership - 2	SCH A	35	AN
1140	Address Constructive Ownership - 2	SCH A	35	AN
1150	City Constructive Ownership - 2	SCH A	22	AN
1160	State Constructive Ownership - 2	SCH A	2	AN
1170	Zip Code Constructive Ownership - 2	SCH A	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
1180	Identifying Number Constructive Ownership - 2	SCH A	9	N
1190	Foreign Person - 2	SCH A	1	"X" or blank
1200	Direct Partner - 2	SCH A	1	"X" or blank
1210	Name Constructive Ownership - 3	SCH A	35	AN
1220	Address Constructive Ownership - 3	SCH A	35	AN
1230	City Constructive Ownership - 3	SCH A	22	AN
1240	State Constructive Ownership - 3	SCH A	2	AN
1250	Zip Code Constructive Ownership - 3	SCH A	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
1260	Identifying Number Constructive Ownership	SCH A	9	N
1270	Foreign Person - 3	SCH A	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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1280	Direct Partner - 3	SCH A	1	"X" or blank
1290	Name Constructive Ownership - 4	SCH A	35	AN
1300	Address Constructive Ownership - 4	SCH A	35	AN
1310	City Constructive Ownership - 4	SCH A	22	AN
1320	State Constructive Ownership - 4	SCH A	2	AN
1330	Zip Code Constructive Ownership - 4	SCH A	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
1340	Identifying Number Constructive Ownership - 4	SCH A	9	N
1350	Foreign Person - 4	SCH A	1	"X" or blank
1360	Direct Partner - 4	SCH A	1	"X" or blank
1370	Name Constructive Ownership - 5	SCH A	35	AN
1380	Address Constructive Ownership - 5	SCH A	35	AN
1390	City Constructive Ownership - 5	SCH A	22	AN
1400	State Constructive Ownership - 5	SCH A	2	AN
1410	Zip Code Constructive Ownership - 5	SCH A	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
1420	Identifying Number Constructive Ownership - 5	SCH A	9	N
1430	Foreign Person - 5	SCH A	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
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1440	Direct Partner - 5	SCH A	1	"X" or blank
1445	Reserved		6	Blank
*1450	Name Of Partners	SCH A-1	35	AN, "STMbnn" or blank
+1460	Address of Partners	SCH A-1	35	AN
*+1470	City of Partners	SCH A-1	22	AN OR "STMbnn"
+1480	State of Partners	SCH A-1	2	AN
+1490	Zip Code of Partners	SCH A-1	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
+1500	Identifying Number of Partners	SCH A-1	9	N
+1510	Foreign Person Check	SCH A-1	1	"X" or blank
1520	Name Of Partners - 2	SCH A-1	35	AN
1530	Address of Partners - 2	SCH A-1	35	AN
1540	City of Partners - 2	SCH A-1	22	AN
1550	State of Partners - 2	SCH A-1	2	AN
1560	Zip Code of Partners - 2	SCH A-1	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
1570	Identifying Number of Partners - 2	SCH A-1	9	N
1580	Foreign Person Check - 2	SCH A-1	1	"X" or blank
1590	Name Of Partners - 3	SCH A-1	35	AN
1600	Address of Partners - 3	SCH A-1	35	AN
1610	City of Partners - 3	SCH A-1	22	AN

Field No.	Field Identification -----	Form Ref. ----	Length -----	Field Description -----
1620	State of Partners - 3	SCH A-1	2	AN
1630	Zip Code of Partners - 3	SCH A-1	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb
1640	Identifying Number of Partners - 3	SCH A-1	9	N
1650	Foreign Person Check - 3	SCH A-1	1	"X" or blank
1660	Name Of Partners - 4	SCH A-1	35	AN
1670	Address of Partners - 4	SCH A-1	35	AN
1680	City of Patners - 4	SCH A-1	22	AN
1690	State of Partners - 4	SCH A-1	2	AN
1700	Zip Code of Partners - 4	SCH A-1	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
1710	Identifying Number of Partners - 4	SCH A-1	9	N
1720	Foreign Person Check - 4	SCH A-1	1	"X" or blank
1730	Name Of Partners - 5	SCH A-1	35	AN
1740	Address of Partners - 5	SCH A-1	35	AN
1750	City of Partners - 5	SCH A-1	22	AN
1760	State of Partners - 5	SCH A-1	2	AN
1770	Zip Code of Partners - 5	SCH A-1	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
1780	Identifying Number of Partners - 5	SCH A-1	9	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
1790	Foreign Person Check - 5	SCH A-1	1	"X" or blank
1795	Reserved		6	Blank
1800	Other Foreign Person Direct Partner (Yes Box)	SCH A-1	1	"X" or blank
1810	Other Foreign Person Direct Partner (No Box)	SCH A-1	1	"X" or blank
*1820	Name Of Partnership	SCH A-2	35	AN or "STMbnn" OR BLANK
+1830	Address of Partnership	SCH A-2	35	AN
*+1840	City of Partnership	SCH A-2	22	AN or "STMbnn"
+1850	State of Partnership	SCH A-2	2	AN
+1860	Zip Code of Partnership	SCH A-2	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
+1870	EIN Of Partnership	SCH A-2	9	N
+1880	Ordinary Income Or Loss	SCH A-2	12	N
+1890	Foreign Partnership	SCH A-2	1	"X" or blank
1900	Name Of Partnership - 2	SCH A-2	35	AN
1910	Address of Partnership - 2	SCH A-2	35	AN
1920	City of Partnership - 2	SCH A-2	22	AN
1930	State of Partnership - 2	SCH A-2	2	AN
1940	Zip Code of Partnership - 2	SCH A-2	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank

Field No.	Field Identification -----	Form Ref. ----	Length -----	Field Description -----
1950	EIN of Partnership - 2	SCH A-2	9	N
1960	Ordinary Income Or Loss - 2	SCH A-2	12	N
1970	Foreign Partnership - 2	SCH A-2	1	"X" or blank
1980	Name Of Partnership - 3	SCH A-2	35	AN
1990	Address of Partnership - 3	SCH A-2	35	AN
2000	City of Partnership - 3	SCH A-2	22	AN
2010	State of Partnership - 3	SCH A-2	2	AN
2020	Zip Code of Partnership - 3	SCH A-2	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
2030	EIN of Partnership - 3	SCH A-2	9	N
2040	Ordinary Income Or Loss - 3	SCH A-2	12	N
2050	Foreign Partnership - 3	SCH A-2	1	"X" or blank
2060	Name Of Partnership - 4	SCH A-2	35	AN
2070	Address of Partnership - 4	SCH A-2	35	AN
2080	City of Partnership - 4	SCH A-2	22	AN
2090	State of Partnership - 4	SCH A-2	2	AN
2100	Zip Code of Partnership - 4	SCH A-2	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank

Field Identification No.		Form Ref.	Length	Field Description
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2110	EIN of Partnership - 4	SCH A-2	9	N
2120	Ordinary Income Or Loss - 4	SCH A-2	12	N
2130	Foreign Partnership - 4	SCH A-2	1	"X" or blank
2140	Name Of Partnership - 5	SCH A-2	35	AN
2150	Address of Partnership - 5	SCH A-2	35	AN
2160	City of Partnership - 5	SCH A-2	22	AN
2170	State of Partnership - 5	SCH A-2	2	AN
2180	Zip Code of Partnership - 5	SCH A-2	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
2190	EIN of Partnership - 5	SCH A-2	9	N
2200	Ordinary Income Or Loss - 5	SCH A-2	12	N
2210	Foreign Partnership - 5	SCH A-2	1	"X" or blank
2215	Reserved		6	Blank
2220	Gross Receipts Or Sales	SCH B 1a	12	N
@2225	Attach Schedule of Line 1a	SCH B 1a	6	"STMbnn" or blank
2230	Less Returns And Allowances	SCH B 1b	12	N
2240	Total	SCH B 1c	12	N
2250	Cost Of Goods Sold	SCH B 2	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2260	Gross Profit	SCH B 3	12	N
2270	Ordinary Income (loss)	SCH B 4	12	N
@2275	Ordinary Income (Loss) (Attach Schedule)	SCH B 4	6	"STMbnn" or blank
2280	Net Farm Profit (Loss)	SCH B 5	12	N
2290	Net Gain (loss)	SCH B 6	12	N
2300	Other Income (loss)	SCH B 7	12	N
@2305	Other Income (loss) (attach Schedule)	SCH B 7	6	"STMbnn" OR BLANK
2310	Total Income (loss)	SCH B 8	12	N
2320	Salaries & Wages	SCH B 9	12	N
2330	Guaranteed Payments To Partners	SCH B 10	12	N
2340	Repairs & Maintenance	SCH B 11	12	N
2350	Bad Debts	SCH B 12	12	N
2360	Rent	SCH B 13	12	N
2370	Taxes & Licenses	SCH B 14	12	N
2380	Interest	SCH B 15	12	N
@2385	Interest Attachment	SCH B 15	6	"STMbnn" or blank
2390	Depreciation	SCH B 16a	12	N
2400	Less Depreciation Reported On Schedule A	SCH B 16b	12	N
2405	Total Depreciation	SCH B 16c	12	N
2410	Depletion	SCH B 17	12	N



Field Identification No.		Form Ref.	Length	Field Description
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2420	Retirement Plans, Etc.	SCH B 18	12	N
2430	Employee Benefits Programs	SCH B 19	12	N
2440	Other Deductions	SCH B 20	12	N
@2445	Other Deductions (Attach Schedule)	SCH B 20	6	"STMbnn" or blank
2450	Total Deductions	SCH B 21	12	N
2460	Ordinary Income (Loss) From Trade	SCH B 22	12	N
@2465	Form 8865 Page 2 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0909" for Fixed; "nnnn" for variable format
		4	Value "*****"
2470		6	"FRMbbb"
2471		6	"8865bb"
2472		5	"PG03b"
2473		9	N (Primary SSN)
2474		1	Blank
2475		7	N 0000001 - 0000005
*2480	SCH D 1(a)	15	AN, "STCGL", or blank
+2490	SCH D 1(b)	8	YYYYMMDD, or "VARIOUS"
+2500	SCH D 1(c)	8	YYYYMMDD
+2510	SCH D 1(d)	12	N, or "EXPIRED"
+2520	SCH D 1(e)	12	N, or "EXPIRED"
+2530	SCH D 1(f)	12	N
+2535	SCH D 1(g)	12	N
2540	SCH D 1(a)	15	AN
2550	SCH D 1(b)	8	'See 1st Occ.'
2560	SCH D 1(c)	8	YYYYMMDD
2570	SCH D 1(d)	12	N, or "EXPIRED"

Field Identification No.		Form Ref.	Length	Field Description
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2580	S-T Cost or Other Basis - 2	SCH D 1(e)	12	N, or "EXPIRED"
2590	S-T Gain or Loss - 2	SCH D 1(f)	12	N
2595	S-T Post-May 5 Gain or Loss - 2	SCH D 1(g)	12	N
2600	S-T Description of Property - 3	SCH D 1(a)	15	AN
2610	S-T Date Acquired - 3	SCH D 1(b)	8	'See 1st Occ.'
2620	S-T Date Sold - 3	SCH D 1(c)	8	YYYYMMDD
2630	S-T Sales Price - 3	SCH D 1(d)	12	N, or "EXPIRED"
2640	S-T Cost or Other Basis - 3	SCH D 1(e)	12	N, or "EXPIRED"
2650	S-T Gain or Loss - 3	SCH D 1(f)	12	N
2655	S-T Post-May 5 Gain or Loss - 3	SCH D 1(g)	12	N
2660	S-T Description of Property - 4	SCH D 1(a)	15	AN
2670	S-T Date Acquired - 4	SCH D 1(b)	8	'See 1st Occ.'
2680	S-T Date Sold - 4	SCH D 1(c)	8	YYYYMMDD
2690	S-T Sales Price - 4	SCH D 1(d)	12	N, or "EXPIRED"
2700	S-T Cost or Other Basis - 4	SCH D 1(e)	12	N, or "EXPIRED"
2710	S-T Gain or Loss - 4	SCH D 1(f)	12	N
2712	S-T Post-May 5 Gain or Loss - 4	SCH D 1(g)	12	N
2715	Reserved		6	Blank
2720	S-T Capital Gain From Installment Sales	SCH D 2(f)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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2725	S-T Post-May 5 Gain (Loss) from Installment Sales	SCH D 2(g)	12	N
2730	S-T Capital Gain (Loss) Like-Kind Exchange	SCH D 3(f)	12	N
2735	S-T Post-May 5 Gain (Loss) Like-Kind Exchange	SCH D 3(g)	12	N
2740	Partnership's Share Net S-T Capital Gain (Loss)	SCH D 4(f)	12	N
2745	Partnership Share Post-May 5 S-T Net Gain (Loss)	SCH D 4(g)	12	N
2747	8865 Sch. K Net S-T Post-May 5 Capital Gain (Loss)	SCHD 5a(g)	12	N
2750	Net Short-Term Capital Gain (Loss)	SCHD 5b(f)	12	N
*2760	L-T Description of Property	SCH D 6(a)	15	AN or "LTCGL" or blank
+2770	L-T Date Acquired	SCH D 6(b)	8	YYYYMMDD, or "INHERIT", or "VARIOUS"
+2780	L-T Date Sold	SCH D 6(c)	8	YYYYMMDD
+2790	L-T Sales Price	SCH D 6(d)	12	N, or "EXPIRED"
+2800	L-T Cost or Other Basis	SCH D 6(e)	12	N, or "EXPIRED"
+2810	L-T Gain or Loss	SCH D 6(f)	12	N
+2820	L-T Post-May 5 Gain or Loss	SCH D 6(g)	12	N
2830	L-T Description of Property - 2	SCH D 6(a)	15	AN
2840	L-T Date Acquired - 2	SCH D 6(b)	8	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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2850	L-T Date Sold - 2	SCH D 6(c)	8	YYYYMMDD
2860	L-T Sales Price - 2	SCH D 6(d)	12	N, or "EXPIRED"
2870	L-T Cost or Other Basis - 2	SCH D 6(e)	12	N, or "EXPIRED"
2880	L-T Gain or Loss - 2	SCH D 6(f)	12	N
2890	L-T Post-May 5 Gain or Loss - 2	SCH D 6(g)	12	N
2900	L-T Description of Property - 3	SCH D 6(a)	15	AN
2910	L-T Date Acquired - 3	SCH D 6(b)	8	'See 1st Occ.'
2920	L-T Date Sold-3	SCH D 6(c)	8	YYYYMMDD
2930	L-T Sales Price- 3	SCH D 6(d)	12	N, or "EXPIRED"
2940	L-T Cost or Other Basis - 3	SCH D 6(e)	12	N, or "EXPIRED"
2950	L-T Gain or Loss - 3	SCH D 6(f)	12	N
2960	L-T Post-May 5 Gain or Loss - 3	SCH D 6(g)	12	N
2970	L-T Description of Property - 4	SCH D6(a)	15	AN
2980	L-T Date Acquired - 4	SCH D 6(b)	8	'See 1st Occ.'
2990	L-T Date Sold - 4	SCH D 6(c)	8	YYYYMMDD
3000	L-T Sales Price - 4	SCH D 6(d)	12	N, or "EXPIRED"
3010	L-T Cost or Other Basis - 4	SCH D 6(e)	12	N, or "EXPIRED"
3020	L-T Gain or Loss - 4	SCH D 6(f)	12	N
3030	L-T Post-May 5 Gain or Loss - 4	SCH D 6(g)	12	N
3035	Reserved		6	Blank

Field Identification No.		Form Ref.	Length	Field Description
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3040	L-T Capital Gain Installment Sales Gain (Loss)	SCH D 7(f)	12	N
3050	L-T Capital Gain Installment Sales Post-May 5 Gain	SCH D 7(g)	12	N
3060	Long-term Capital Gain Like-Kind Exchange Gain	SCH D 8(f)	12	N
3070	L-T Capital Gain Like-Kind Exch Post- May 5 Gain	SCH D 8(g)	12	N
3080	Partnership's Share Net L-T Capital Gain (Loss)	SCH D 9(f)	12	N
3090	Partnership Share Net L-T Capital Post-May 5 Gain	SCH D 9(g)	12	N
3100	Capital Gain Distributions	SCH D10(f)	12	N
3110	Capital Gain Distributions Post- May 5 Gain (Loss)	SCH D10(g)	12	N
3120	Combine Lines 6-10 in Column (g)	SCH D11(g)	12	N
3130	Net Long-Term Capital Gain (Loss)	SCH D12(f)	12	N
@3135	Form 8865, Page 3, Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0670" for Fixed; "nnnn" for variable format
		4	Value "*****"
3140		6	"FRMbbb"
3141		6	"8865bb"
3142		5	"PG04b"
3143		9	N (Primary SSN)
			Number
3144		1	Blank
3145		7	N 0000001 - 0000005
3150	SCH K 1	12	N
			Ordinary Income (Loss) From Trade Or Business
3160	SCH K 2	12	N
			Net Income (Loss) From Rental
3170	SCH K 3a	12	N
			Gross Income From Other Rental Activities
3180	SCH K 3b	12	N
			Expenses From Other Rental Activities
@3185	SCH K 3b	6	"STMbnn" OR BLANK
			Expenses (Attach Schedule)
3190	SCH K 3c	12	N
			Net Income (Loss) From Other Rental Activities
3200	SCH K 4a	12	N
			Interest Income
3205	SCHK 4b(1)	12	N
			Qualified Dividends
3210	SCHK 4b(2)	12	N
			Total Ordinary Dividends

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
3220	Royalty Income	SCH K 4c	12	N
3225	Net S-T Post-May 5 Capital Gain (Loss)	SCHK 4d(1)	12	N
3230	Net S-T Entire Year Capital Gain (Loss)	SCHK 4d(2)	12	N
3235	Net L-T Post-May 5 Capital Gain (Loss)	SCHK 4e(1)	12	N
3240	Net L-T Entire Year Capital Gain (Loss)	SCHK 4e(2)	12	N
				--
				--
3270	Other Portfolio Income (Loss)	SCH K 4f	12	N
@3275	Other Portfolio Income (Loss) (Attach Schedule)	SCH K 4f	6	"STMbnn" OR BLANK
3280	Guaranteed Payments To Partners	SCH K 5	12	N
3285	Net Section 1231 Post-May 5 Gain (Loss)	SCH K 6a	12	N
3290	Net Section 1231 Entire Year Gain (Loss)	SCH K 6b	12	N
3300	Other Income (Loss)	SCH K 7	12	N
@3305	Other Income (Loss) (Attach Schedule)	SCH K 7	6	"STMbnn" OR BLANK
3310	Charitable Contributions	SCH K 8	12	N
@3315	Charitable Contributions (Attach Schedule)	SCH K 8	6	"STMbnn" OR BLANK
3320	Section 179 Expense Deduction	SCH K 9	12	N



Field No.	Field Identification -----	Form Ref. ----	Length -----	Field Description -----
3330	Deductions Related To Portfolio Income	SCH K 10	12	N
@3335	Deductions Related To Portfolio Income (Itemize)	SCH K 10	6	"STMbnn" OR BLANK
3340	Other Deductions	SCH K 11	12	N
@3345	Other Deductions (Attach Schedule)	SCH K 11	6	"STMbnn" OR BLANK
3350	Low-income Housing Credit-Section 42(J) (5)	SCHK12a(1)	12	N
@3355	Line 12a(1) Attachment	SCHK12a(1)	6	"STMbnn" or blank
3360	Low-income Housing Credit Other	SCHK12a(2)	12	N
@3365	Line 12a(2) Attachment	SCHK12a(2)	6	"STMbnn" or blank
*3390	Expenditures Related To Rental Real Estate	SCH K 12b	12	N or "STMbnn" or blank
3397	Statement Reference - BMF Use Only	SCH K 12b	6	Blank
*3400	Credits Related To Rental Real State	SCH K 12c	12	N or "STMbnn" or blank
+3405	Type Of Rental Credit	SCH K 12c	15	AN
3407	Statement Reference - BMF Use Only	SCH K 12c	6	Blank
*3410	Credits Related To Other Rental Activities	SCH K 12d	12	N or "STMbnn" or blank
+3415	Type Of Other Rental Credit	SCH K 12d	15	AN

Field Identification No.		Form Ref.	Length	Field Description
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3417	Statement Reference - BMF Use Only	SCH K 12d	6	Blank
*3420	Other Credits	SCH K 13	12	N or "STMbnn" or blank
+3425	Type Of Other Credit	SCH K 13	15	AN
3427	Statement Reference - BMF Use Only	SCH K 13	6	Blank
3430	Interest Expense On Investment Debts	SCH K 14a	12	N
3440	Investment Income	SCHK14b(1)	12	N
3450	Investment Expenses	SCHK14b(2)	12	N
3460	Net Earnings (Loss) From Self-Employment	SCH K 15a	12	N
3470	Gross Farming Or Fishing Income	SCH K 15b	12	N
3480	Gross Nonfarm Income	SCH K 15c	12	N
3490	Depreciation Adjustment	SCH K 16a	12	N
3500	Adjusted Gain Or Loss	SCH K 16b	12	N
@3505	Adjusted Gain or Loss Attachment	SCH K 16b	6	"STMbnn" or blank
3510	Depletion (Other Than Oil And Gas)	SCH K 16c	12	N
3520	Gross Income From Oil Gas, & Geothermal Properties	SCHK16d(1)	12	N
@3525	Oil, Gas & Geothermal Attachment	SCHK16d(1)	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
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3530	Deductions Allocable To Oil Gas & Geothermal Prop.	SCHK16d(2)	12	N
@3535	Deductions Oil, Gas Attachment	SCHK16d(2)	6	"STMbnn" or blank
3540	Other Adjustments & Tax Preference Items	SCH K 16e	12	N
@3545	Other Adjustments (Attach Schedule)	SCH K 16e	6	"STMbnn" OR BLANK
@3547	Form 8865 Page 4 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1174" for Fixed; "nnnn" for variable format
		4	Value "*****"
3560		6	"FRMbbb"
3561		6	"8865bb"
3562		5	"PG05b"
3563		9	N (Primary SSN)
			Number
3564		1	Blank
3565		7	N 0000001 - 0000005
3570	SCH K 17a	35	AN
			Name Of Foreign Country Or U.S. Possession
@3573	SCH K 17a	6	"STMbnn" or blank
			Foreign Country Attachment
3575	SCH K 17b	12	N
			Gross Income From All Sources
3580	SCH K 17c	12	N
			Gross Income Sourced At Partner Level
@3585	SCH K 17c	6	"STMbnn" or blank
			Schedule of Reductions
3590	SCHK17d(1)	12	N
			Passive Income
3600	SCHK17d(2)	12	N
			Listed Categories Income
@3605	SCHK17d(2)	6	"STMbnn" OR BLANK
			Listed Categories Income (Attach Schedule)
3610	SCHK17d(3)	12	N
			General Limitation Income

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
3620	Interest Expense At Partner Level	SCHK17e(1)	12	N
3630	Other At Partner Level	SCHK17e(2)	12	N
3640	Passive Deductions	SCHK17f(1)	12	N
3650	Listed Categories Deductions	SCHK17f(2)	12	N
@3655	Listed Categories Deductions (Attach Schedule)	SCHK17f(2)	6	"STMbnn" OR BLANK
3660	General Limitation Deductions	SCHK17f(3)	12	N
3670	Foreign Taxes (Paid)	SCH K 17g	1	"X" or blank
3680	Foreign Taxes (Accrued)	SCH K 17g	1	"X" or blank
3690	Total Foreign Taxes	SCH K 17g	12	N
@3695	Total Foreign Taxes Attachment	SCH K 17g	6	"STMbnn" or blank
3700	Reduction In Taxes Available	SCH K 17h	12	N
@3705	Reduction In Taxes Available (Attach Schedule)	SCHK17h	6	"STMbnn" OR BLANK
3720	Section 59(e) (2) Expenditures: type	SCHK18a	50	AN
3730	Section 59(e) (2) Expenditure: Amount	SCH K 18b	12	N
@3735	Expenditures Attachment	SCH K 18b	6	"STMbnn" or blank
3740	Tax-Exempt Interest Income	SCH K 19	12	N
3750	Other Tax-Exempt Income	SCH K 20	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3760	Nondeductible Expenses	SCH K 21	12	N
3770	Distributions Of Money	SCH K 22	12	N
@3775	Adjusted Basis & FMV Of Securities (Attach)	SCH K 22	6	"STMbnn" or blank
3780	Distributions Of Property Other Than Money	SCH K 23	12	N
@3785	Adjusted Basis & FMV Of Property (Attach)	SCH K 23	6	"STMbnn" or blank
@3790	Other Items & Amounts (Attach Schedule)	SCH K 24	6	"STMbnn" OR BLANK
@3795	Global Schedule K Attachments	SCH K	6	"STMbnn" or blank
3800	Cash Beginning Of Tax Year	SCH L 1(b)	12	N
3810	Cash End Of Tax Year	SCH L 1(d)	12	N
3820	Trade Notes Beginning Of Tax Year	SCH L2a(a)	12	N
3830	Trade Notes End Of Tax Year	SCH L2a(c)	12	N
3840	Less Allowance For Bad Debts Beg. Of Tax Year	SCH L2b(a)	12	N
3850	Less Allowance For Bad Debts Beg. Of Tax Year	SCH L2b(b)	12	N
3860	Less Allowance For Bad Debts End Of Tax Year	SCH L2b(c)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3870	Less Allowance For Bad Debts End Of Tax Year	SCH L2b(d)	12	N
3880	Inventories Beginning Of Tax Year	SCH L 3(b)	12	N
3890	Inventories End Of Tax Year	SCH L3(d)	12	N
3900	U.S. Government Obligations Beginning Of Tax Year	SCH L 4(b)	12	N
3910	U.S. Government Obligations End Of Tax Year	SCH L 4(d)	12	N
3920	Tax-Exempt Securities Beginning Of Tax Year	SCH L 5(b)	12	N
3930	Tax-Exempt Securities End Of Tax Year	SCH L 5(d)	12	N
3940	Other Current Assets Beginning Of Tax Year	SCH L 6(b)	12	N
3950	Other Current Assets End Of Tax Year	SCH L 6(d)	12	N
@3955	Other Current Assets (Attach Schedule)	SCH L 6	6	"STMbnn" OR BLANK
3960	Mortgage & Real Estate Loans Beginning Of Tax Year	SCH L 7(b)	12	N
3970	Mortgage & Real Estate Loans End Of Tax Year	SCH L 7(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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3980	Other Investment Beginning Of Tax Year	SCH L 8 (b)	12	N
3990	Other Investments End Of Tax Year	SCH L 8 (d)	12	N
@3995	Other Investments (Attach Schedule)	SCH L 8	6	"STMbnn" OR BLANK
4000	Buildings & Other Assets Beginning Of Tax Year	SCH L9a (a)	12	N
4010	Buildings & Other Depreciable Assets End Of TY	SCH L9a (c)	12	N
4020	Less Accumulated Depreciation Beg. Of Tax Year	SCH L9b (a)	12	N
4030	Less Depreciation Beginning Of Tax Year	SCH L9b (b)	12	N
4040	Less Accumulated Depreciation End Of Tax Year	SCH L9b (c)	12	N
4050	Less Depreciation End of Tax Year	SCH L9b (d)	12	N
4060	Depletable Assets Beginning Of Tax Year	SCHL10a (a)	12	N
4070	Depletable Assets End Of Tax Year	SCHL10a (c)	12	N
4080	Less Accumulated Depletion Beginning Of Tax Year	SCHL10b (a)	12	N
4090	Less Depletion Beginning Of Tax Year	SCHL10b (b)	12	N



Field Identification No.		Form Ref.	Length	Field Description
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4100	Less Accumulated Depletion End of Tax Year	SCHL10b(c)	12	N
4110	Less Depletion End of Tax Year	SCHL10b(d)	12	N
4120	Land Beginning Of Tax Year	SCHL11(b)	12	N
4130	Land End Of Tax Year	SCHL11(d)	12	N
4140	Intangible Assets Beginning Of Tax Year	SCHL12a(a)	12	N
4150	Intangible Assets End Of Tax Year	SCHL12a(c)	12	N
4160	Less Accumulated Amortization Beg. Of Tax Year	SCHL12b(a)	12	N
4170	Less Amortization Beginning Of Tax Year	SCHL12b(b)	12	N
4180	Less Accumulated Amortization End Of Year	SCHL12b(c)	12	N
4190	Less Amortization End Of Tax Year	SCHL12b(d)	12	N
4200	Other Assets Beginning Of Tax Year	SCHL13(b)	12	N
4210	Other Assets End Of Tax Year	SCH L13(d)	12	N
@4215	Other Assets (Attach Schedule)	SCH L 13	6	"STMbnn" OR BLANK
4220	Total Assets Beginning Of Tax Year	SCH L14(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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4230	Total Assets End Of Tax Year	SCH L14 (d)	12	N
4240	Accounts Payable Beginning Of Tax Year	SCH L15 (b)	12	N
4250	Accounts Payable End Of Tax Year	SCH L15 (d)	12	N
4260	Mortgages Payable Less Than 1 Year BOY	SCHL16 (b)	12	N
4270	Mortgages Payable Less Than 1 Year EOY	SCH L16 (d)	12	N
4280	Other Current Liabilities Beginning Of Tax Year	SCH L17 (b)	12	N
4285	Reserved	SCH L17 (b)	6	Blank
4290	Other Current Liabilities End Of Tax Year	SCH L17 (d)	12	N
@4295	Other Current Liabilities (Attach Schedule)	SCH L 17	6	"STMbnn" OR BLANK
4300	All Nonrecourse Loans Beginning Of Tax Year	SCH L18 (b)	12	N
4310	All Nonrecourse Loans End Of Tax Year	SCH L18 (d)	12	N
4320	Mortgage Payable 1 Year Or More BOY	SCH L19 (b)	12	N
4330	Mortgages Payable in 1 Year Or More EOY	SCH L19 (d)	12	N
4340	Other Liabilities Beginning Of Tax Year	SCH L20 (b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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4350	Other Liabilities End Of Tax Year	SCH L20 (d)	12	N
@4355	Other Liabilities (Attach Schedule)	SCH L 20	6	"STMbnn" OR BLANK
4360	Partner's Capital Accounts Beginning Of Tax Year	SCH L21 (b)	12	N
4370	Partner's Capital Accounts End Of Tax Year	SCH L21 (d)	12	N
4380	Total Liabilities & Capital Beginning Of Tax Year	SCH L22 (b)	12	N
4390	Total Liabilities & Capital End Of Tax Year	SCH L22 (d)	12	N
@4395	Form 8865 Page 5 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
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	Byte Count		4	"0517" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
4410	Record ID		6	"FRMbbb"
4411	Form Number		6	"8865bb"
4412	Page Number		5	"PG06b"
4413	Taxpayer Identification Number		9	N (Primary SSN)
4414	Filler		1	Blank
4415	Form Occurrence Number		7	N 0000001 - 0000005
4420	Total U.S. Assets Beginning Of Tax Year	SCH M 1(a)	12	N
4430	Total U.S. Assets End Of Tax Year	SCH M 1(b)	12	N
4440	Passive Income Category Beginning Of Tax Year	SCH M2a(a)	12	N
4450	Passive Income Category End Of Tax Year	SCH M2a(b)	12	N
4460	Listed Categories Beginning Of Tax Year	SCH M2b(a)	12	N
4470	Listed Categories End Of Tax Year	SCH M2b(b)	12	N
@4475	Listed Categories (Attach Schedule)	SCH M 2b	6	"STMbnn" OR BLANK
4480	General Limitation Income Category BOY	SCH M2c(a)	12	N

Field No.	Identification -----	Form Ref. ----		Length -----	Field Description -----
4490	General Limitation Income Category End Of Tax Year	SCH M2c(b)		12	N
4500	Net Income (Loss) Per Books	SCH M-1	1	12	N
4510	Income Included On Schedule K	SCH M-1	2	12	N
@4515	Income Included On Schedule K (Itemize)	SCH M-1	2	6	"STMbnn" or blank
4520	Guaranteed Payments	SCH M-1	3	12	N
4530	Depreciation Expenses	SCH M-1	4a	12	N
4540	Travel & Entertainment	SCH M-1	4b	12	N
@4545	Attach Statement For Other Expenses	SCH M-1	4	6	"STMbnn" or blank
4550	Total For Other Expenses	SCH M-1	4b	12	N
4560	Total Expenses Line 4	SCH M-1	4b	12	N
4570	Add Lines 1-4	SCH M-1	5	12	N
4580	Tax Exempt Interest	SCH M-1	6a	12	N
@4585	Attach Statement For Other Income	SCH M-1	6a	6	"STMbnn" or blank
4590	Total For Other Income	SCH M-1	6a	12	N
4600	Total Income Line 6a	SCH M-1	6a	12	N
4610	Depreciation Deductions	SCH M-1	7a	12	N
@4615	Attach Statement For Other Deductions	SCH M-1	7a	6	"STMbnn" or blank

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
4620	Total For Other Deductions	SCH M-1 7a	12	N
4630	Total Deductions Line 7a	SCH M-1 7a	12	N
4640	Add Lines 6 And 7	SCH M-1 8	12	N
4650	Income (Loss)	SCH M-1 9	12	N
4660	Capital Accounts Balance Beginning Of Year	SCH M-2 1	12	N
4670	Capital Contributed During Year - Cash	SCH M-2 2a	12	N
4675	Capital Contributed During Year - Property	SCH M-2 2b	12	N
4680	Net Income (Loss) Per Books	SCH M-2 3	12	N
@4685	Other Increases (itemize)	SCH M-2 4	6	"STMbnn" OR BLANK
4690	Total Other Increases	SCH M-2 4	12	N
4700	Capital Accounts. Add Lines 1-4	SCH M-2 5	12	N
4710	Distributions: Cash	SCH M-2 6a	12	N
4720	Distributions: Property	SCH M-2 6b	12	N
@4725	Other Decreases (Itemize)	SCH M-2 7	6	"STMbnn" OR BLANK
4730	Total Other Decreases	SCH M-2 7	12	N
4740	Capital Accounts. Add Lines 6 And 7	SCH M-2 8	12	N
4750	Capital Accounts. Balance End Of Year	SCH M-2 9	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
@4755 Reconcile Schedule L Differences Attachment	SCH M-2	6	"STMbnn" or blank
@4757 Form 8865 Page 6 Global Statement		6	"STMbnn" or blank
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1057" for Fixed; "nnnn" for variable format
		4	Value "*****"
4770		6	"FRMbbb"
4771		6	"8865bb"
4772		5	"PG07b"
4773		9	N (Primary SSN)
			Taxpayer Identification Number
4774		1	Blank
4775		7	N 0000001 - 0000005
4780	SCH N 1(a)	12	N
			Sales Of Inventory - U.S. Person Filing Return
4790	SCH N 1(b)	12	N
			Sales Of Inventory - Domestic Corporation
4800	SCH N 1(c)	12	N
			Sales Of Inventory - Foreign Corporation
4810	SCH N 1(d)	12	N
			Sales Of Inventory - Person With 10%
4820	SCH N 2(a)	12	N
			Sales Of Property Rights U.S. Person Filing Return
4830	SCH N 2(b)	12	N
			Sales Of Property Rights Domestic Corporation
4840	SCH N 2(c)	12	N
			Sales Of Property Rights Foreign Corporation
4850	SCH N 2(d)	12	N
			Sales Of Property Rights Person With 10%



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
4860	Compensation Received U.S. Person Filing Return	SCH N 3 (a)	12	N
4870	Compensation Received-Domestic Corporation	SCH N 3 (b)	12	N
4880	Compensation Received-Foreign Corporation	SCH N 3 (c)	12	N
4890	Compensation Received-Person With 10%	SCH N 3 (d)	12	N
4900	Commissions Received-U.S. Person Filing Return	SCH N 4 (a)	12	N
4910	Commissions Received-Domestic Corporation	SCH N 4 (b)	12	N
4920	Commissions Received-Foreign Corporation	SCH N 4 (c)	12	N
4930	Commissions Received Person With 10%	SCH N 4 (d)	12	N
4940	Rents Received-U.S. Person	SCH N 5 (a)	12	N
4950	Rents Received-Domestic Corporation	SCH N 5 (b)	12	N
4960	Rents Received-Foreign Corporation	SCH N 5 (c)	12	N
4970	Rents Received-Person With 10%	SCH N 5 (d)	12	N
4980	Distributions Received-U.S. Person Filing Return	SCH N 6 (a)	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
4990	Distributions Received-Domestic Corporation	SCH N 6 (b)	12	N
5000	Distributions Received-Foreign Corporation	SCH N 6 (c)	12	N
5010	Distributions Received-Person With 10%	SCH N 6 (d)	12	N
5020	Interest Received- U.S. Person Filing Return	SCH N 7 (a)	12	N
5030	Interest Received- Domestic Corporation	SCH N 7 (b)	12	N
5040	Interest Received- Foreign Corporation	SCH N 7 (c)	12	N
5050	Interest Received- Person With 10%	SCH N 7 (d)	12	N
5060	Other U.S. Person	SCH N 8 (a)	12	N
5070	Other Domestic Corporation	SCH N 8 (b)	12	N
5080	Other Foreign Corporation	SCH N 8 (c)	12	N
5090	Other Person With 10%	SCH N 8 (d)	12	N
5100	Add Lines 1-8 - U.S. Person	SCH N 9 (a)	12	N
5110	Add Lines 1-8 - Domestic Corporation	SCH N 9 (b)	12	N
5120	Add Lines 1-8 - Foreign Corporation	SCH N 9 (c)	12	N
5130	Add Lines 1-8 - Person With 10%	SCH N 9 (d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
5140	Purchases Of Inventory - U.S. Person	SCH N10 (a)	12	N
5150	Purchases Of Inventory - Domestic Corporation	SCH N10 (b)	12	N
5160	Purchases Of Inventory - Foreign Corporation	SCH N10 (c)	12	N
5170	Purchases Of Inventory - Person With 10%	SCH N10 (d)	12	N
5180	Purchases Of Tangible Property - U.S. Person	SCH N11 (a)	12	N
5190	Purchases Of Tangible Property- Domestic Corp.	SCH N11 (b)	12	N
5200	Purchases Of Tangible Property- Foreign Corporation	SCH N11 (c)	12	N
5210	Purchases Of Tangible Property- Person With 10%	SCH N11 (d)	12	N
5220	Purchases Of Property Rights- U.S. Person	SCH N12 (a)	12	N
5230	Purchases Of Property Rights- Domestic Corporation	SCH N12 (b)	12	N
5240	Purchases Of Property Rights- Foreign Corporation	SCH N12 (c)	12	N
5250	Purchases Of Property Rights- Person With 10%	SCH N12 (d)	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
5260	Compensation Paid- U.S. Person	SCH N13(a)	12	N
5270	Compensation Paid- Domestic Corporation	SCH N13(b)	12	N
5280	Compensation Paid- Foreign Corporation	SCH N13(c)	12	N
5290	Compensation Paid Person With 10%	SCH N13(d)	12	N
5300	Commissions Paid- U.S. Person	SCH N14(a)	12	N
5310	Commissions Paid- Domestic Corporation	SCH N14(b)	12	N
5320	Commissions Paid- Foreign Corporation	SCH N14(c)	12	N
5330	Commissions Paid- Person With 10%	SCH N14(d)	12	N
5340	Rents Paid - U.S. Person	SCH N15(a)	12	N
5350	Rents Paid-Domestic Corporation	SCH N15(b)	12	N
5360	Rents Paid Foreign Corporation	SCH N15(c)	12	N
5370	Rents Paid Person With 10%	SCH N15(d)	12	N
5380	Distributions Paid- U.S. Person	SCH N16(a)	12	N
5390	Distributions Paid - Domestic Corporation	SCH N16(b)	12	N
5400	Distributions Paid- Foreign Corporation	SCH N16(c)	12	N
5410	Distributions Paid - Person With 10%	SCH N16(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
5420	Interest Paid - U.S. Person	SCH N17(a)	12	N
5430	Interest Paid - Domestic Corporation	SCH N17(b)	12	N
5440	Interest Paid - Foreign Corporation	SCH N17(c)	12	N
5450	Interest Paid - Person With 10%	SCH N17(d)	12	N
5460	Other Paid - U.S. Person	SCH N18(a)	12	N
5470	Other Paid - Domestic Corporation	SCH N18(b)	12	N
5480	Other Paid - Foreign Corporation	SCH N18(c)	12	N
5490	Other Paid - Person With 10%	SCH N18(d)	12	N
5500	Add Lines 10-18 - U.S. Person	SCH N19(a)	12	N
5510	Add Lines 10-18 - Domestic Corporation	SCH N19(b)	12	N
5520	Add Lines 10-18 - Foreign Corporation	SCH N19(c)	12	N
5530	Add Lines 10-18 - Person With 10%	SCH N19(d)	12	N
5540	Amounts Borrowed - U.S. Person	SCH N20(a)	12	N
5550	Amounts Borrowed- Domestic Corporation	SCH N20(b)	12	N
5560	Amounts Borrowed - Foreign Corporation	SCH N20(c)	12	N
5570	Amounts Borrowed - Person With 10%	SCH N20(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
5580	Amounts Loaned - U.S Person	SCH N21(a)	12	N
5590	Amounts Loaned - Domestic Corporation	SCH N21(b)	12	N
5600	Amounts Loaned- Foreign Corporation	SCH N21(c)	12	N
5610	Amounts Loaned - Person With 10%	SCH N21(d)	12	N
@5615	Form 8865 Page 7 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE K-1 PAGE 1 (FORM 8865) Partner's Share of Income, Credits,  
Deductions, ..

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0999" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbK1"
0001		6	"8865bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Identification Number
0004		1	Blank
0005		7	N 0000001 - 0000005
			Schedule Occurrence Number
0010		8	YYYYMMDD
			Fiscal Year Beginning
0020		8	YYYYMMDD
			Fiscal Year Ending
0030		9	N, "APPLD FOR" OR "FOREIGNUS"
			Partner's Identifying Number (EIN or SSN)
0040		35	AN
			Partner's Name 1
0045		35	AN
			Partner's Name 2
0050		35	AN
			Partner's Address 1
0055		35	AN
			Partner's Address 2
0060		22	AN
			Partner's City
0070		2	A OR ".b"
			Partner's State
0080		12	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
			Partner's Zip Code
0140		9	N or "FOREIGNUS"
			Identifying Number
0150		35	AN
			Partnership's Name 1

SCHEDULE K-1 PAGE 1 (FORM 8865) Partner's Share of Income, Credits,  
Deductions, ..

Field No.	Field Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0160	Partnership's Name 2		35	AN
0170	Partnership's Address		35	AN
0175	Partnership's Address 2		35	AN
0180	Partnership's City		22	AN
0190	Partnership's State		2	A OR ".b"
0200	Partnership's Zip Code		12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0210	Partner's % Of Profits Beginning Of Tax Year	(a)	6	R
0220	Partner's % Of Profits End Of Tax Year	(b)	6	R
0230	Partner's % Of Capital Beginning Of Tax Year	(a)	6	R
0240	Partner's % Of Capital End Of Tax Year	(b)	6	R
0250	Partner's % Of Deductions Beginning Of Tax Year	(a)	6	R
0260	Partner's % Of Deductions End Of Tax Year	(b)	6	R
0270	Partner's % Of Losses Beginning Of Tax Year	(a)	6	R
0280	Partner's % Of Losses End Of Tax Year	(b)	6	R



SCHEDULE K-1 PAGE 1 (FORM 8865) Partner's Share of Income, Credits,  
Deductions, ..

Field No.	Field Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0290	Capital Account At Beginning Of Year	(a)	12	N
0300	Capital Contributed During Year	(b)	12	N
0310	Partner's Share	(c)	12	N
0320	Withdrawals And Distribution	(d)	12	N
0330	Capital Account At End Of Year	(e)	12	N
0340	Ordinary Income (Loss) From Trade Or Business	1	12	N
@0345	More Than One Trade	1	6	"STMbnn" or blank
0350	Net Income (Loss) From Rental Real Estate	2	12	N
@0355	More Than One Real Estate Rental Activity	2	6	"STMbnn" or blank
0360	Net Income (Loss) From Other Rental Activities	3	12	N
@0365	More Than One Rental Activity	3	6	"STMbnn" or blank
0370	Interest	4a	12	N
0375	Qualified Dividends	4b(1)	12	N
0380	Total Ordinary Dividends	4b(2)	12	N
0390	Royalties	4c	12	N
0395	Net S-T Post-May 5 Capital Gain (Loss)	4d(1)	12	N
0400	Net S-T Entire Year Capital Gain (Loss)	4d(2)	12	N

SCHEDULE K-1 PAGE 1 (FORM 8865) Partner's Share of Income, Credits,  
Deductions, ..

Field Identification No.	Form Ref.	Length	Field Description
0405	4e(1)	12	Net L-T Post-May 5 Capital Gain (Loss)
0410	4e(2)	12	Net L-T Entire Year Capital Gain (Loss) Total
			--
			--
@0425	4e(3)	6	Qualified 5 Year Gain Attachment "STMbnn" or blank
0430	4f	12	Other Portfolio Income (Loss)
@0435	4f	6	Attach Statement Other Porfolio Info "STMbnn" or blank
0440	5	12	Guaranteed Payments To Partner
0450	6	12	Net Section 1231 Gain (Loss)
0460	7	12	Other Income (Loss)
@0465	7	6	Attach Schedule of Other Income "STMbnn" or blank
0470	8	12	Charitable Contributions
@0475	8	6	Attach Schedule of Charitable Contributions "STMbnn" or blank
0480	9	12	Section 179 Expense Deduction
0490	10	12	Deductions Related To Portfolio Income
@0495	10	6	Attach Schedule of Portfolio Deductions "STMbnn" or blank
0500	11	12	Other Deductions

SCHEDULE K-1 PAGE 1 (FORM 8865) Partner's Share of Income, Credits,  
Deductions, ..

Field Identification No.	Form Ref.	Length	Field Description	
-----	-----	-----	-----	
@0505	Attach Schedule of Other Deductions	11	6	"STMbnn" or blank
0510	Low Income Housing Credit 42(J) (5)	12a(1)	12	N
@0515	Line 12a(1) Attachment	12a(1)	6	"STMbnn" or blank
0520	Low Income Housing Credit Other	12a(2)	12	N
@0525	Line 12a(2) Attachment	12a(2)	6	"STMbnn" or blank
*0545	Form 3468 Line Reference	12b	6	AN or "STMbnn" or blank
+0550	Qualified Rehabilitation Expenditures	12b	12	N
+0555	Type of Expenditures	12b	15	AN
0557	Statement Reference - BMF Use Only	12b	6	Blank
*0560	Credits Related To Rental Real Estates Activities	12c	12	N or "STMbnn" or blank
+0565	Identify Type Of Rental Credits	12c	15	AN
0567	Statement Reference - BMF Use Only	12c	6	Blank
*0570	Credits Related To Other Rental Activities	12d	12	N or "STMbnn" or blank
+0575	Identify Type Of Other Rental Credits	12d	15	AN
0577	Statement Reference - BMF Use Only	12d	6	Blank
*0580	Other Credits	13	12	N or "STMbnn" or blank

SCHEDULE K-1 PAGE 1 (FORM 8865) Partner's Share of Income, Credits,  
Deductions, ..

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0585	Identify Type Of Other Credits	13	15	AN
0587	Statement Reference - BMF Use Only	13	6	Blank
@0590	Schedule K-1 Page 1 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE K-1 PAGE 2 (FORM 8865) Partner's Share of Income, Credits,  
Deductions...

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0598" for Fixed; "nnnn" for variable format
		4	Value "*****"
0600		6	"SCHbK1"
0601		6	"8865bb"
0602		5	"PG02b"
0603		9	N (Primary SSN)
			Number
0604		1	Blank
0605		7	N 0000001 - 0000005
0610	14a	12	N
			Interest Expense On Investment Debts
0620	14b(1)	12	N
			Investment Income
0630	14b(2)	12	N
			Investment Expenses
@0635	14b(1)	6	"STMbnn" or blank
			Investment Income Attachment
@0637	14b(2)	6	"STMbnn" or blank
			Investment Expenses Attachment
0640	15a	12	N
			Net Earnings (Loss) From Self-Employment
0650	15b	12	N
			Gross Farming Or Fishing Income
0660	15c	12	N
			Gross Nonfarm Income
0670	16a	12	N
			Depreciation Adjustment
0680	16b	12	N
			Adjusted Gain Or Loss

SCHEDULE K-1 PAGE 2 (FORM 8865) Partner's Share of Income, Credits,  
Deductions...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0690	Depletion (Other Than Oil And Gas)	16c	12	N
0700	Gross Income (Oil, Gas And Geothermal Property)	16d(1)	12	N
@0705	Oil, Gas & Geothermal Attachment	16d(1)	6	"STMbnn" or blank
0710	Deductions Allocable To Oil, Gas, & Geothermal	16d(2)	12	N
@0715	Deductions Oil, Gas Attachment	16d(2)	6	"STMbnn" or blank
0720	Other Adjustments	16e	12	N
@0725	Other Adjustments (Attach Schedule)	16e	6	"STMbnn" or blank
0730	Name Of Foreign Country Or U.S. Possession	17a	35	AN
0735	Gross Income From All Sources	17b	12	N
0740	Gross Income Sourced At Partner Level	17c	12	N
@0745	Schedule of Reductions	17c	6	"STMbnn" or blank
0750	Passive Income	17d(1)	12	N
0760	Listed Categories Income	17d(2)	12	N
@0765	Listed Categories Income (Attach Schedule)	17d(2)	6	"STMbnn" or blank
0770	General Limitation Income	17d(3)	12	N

SCHEDULE K-1 PAGE 2 (FORM 8865) Partner's Share of Income, Credits,  
Deductions...

Field No.	Field Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0780	Interest Expense at Partner Level	17e(1)	12	N
0790	Other at Partner Level	17e(2)	12	N
0800	Passive Deductions	17f(1)	12	N
0810	Listed Categories Deductions	17f(2)	12	N
@0815	Listed Categories Deductions (Attach Schedule)	17f(2)	6	"STMbnn" or blank
0820	General Limitation Deductions	17f(3)	12	N
0830	Total Foreign Taxes Paid	17g	1	"X" or blank
0840	Total Foreign Taxes Accrued	17g	1	"X" or blank
0850	Total Foreign Taxes	17g	12	N
0860	Reduction In Taxes Available	17h	12	N
@0865	Reduction In Taxes Available (Attach Schedule)	17h	6	"STMbnn" or blank
0870	Section 59(e)(2) Expenditures: Type	18a	50	AN
0880	Section 59(e)(2) Expenditures: Amount	18b	12	N
0890	Tax Exempt Interest Income	19	12	N
0900	Other Tax Exempt Income	20	12	N
0910	Nondeductible Expenses	21	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0920	Distributions Of Money	22	12	N
@0925	Adjusted Basis & FMV of Securities (Attach)	22	6	"STMbnn" or blank
0930	Distributions Of Property Other Than Money	23	12	N
@0935	Adjusted Basis & FMV of Property (Attach)	23	6	"STMbnn" or blank
0940	Recapture Low Income Housing Credit: Partnerships	24a	12	N
@0945	Low-Income Housing Credit Attachment	24a	6	"STMbnn" or blank
0950	Recapture Low Income Housing Credit: Other	24b	12	N
@0960	Supplemental Information	25	6	"STMbnn" or blank
@0965	Schedule K-1 Page 2 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"



SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"2258" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbO"
0001		6	"8865bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	Blank
0005		7	N 0000001 - 0000005
			Number
0010		9	N or blank
0020		35	AN
			Name Of Foreign Partnership
0030	I (a)	8	YYYYMMDD
			Cash Date of Transfer
0040	I (c)	12	N
			Cash Fair Market Value
0050	I (g)	6	R
			Cash % Interest In Partnership
0055	I (g)	1	"X" or blank
			"See Below" Indicator
*0060	I (a)	8	YYYYMMDD or "STMbnn" or blank
			Marketable Securities: Date Of Transfer
+0070	I (b)	12	N
			Marketable Securities: Number Of Items Transferred
+0080	I (c)	12	N
			Marketable Securities: FMV On Date Of Transfer

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0090	Marketable Securities: Cost Or Other Basis	I (d)	12	N
+0100	Marketable Securities: 704 (c) Allocation Method	I (e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0110	Marketable Securities: Gain Recognized	I (f)	12	N
+0120	Marketable Securities: % Interest In Partnership	I (g)	6	R
+0125	"See Below" Indicator	I (g)	1	"X" or blank
0130	Marketable Securities: Date Of Transfer - 2	I (a)	8	YYYYMMDD
0140	Marketable Securities: No. Items Transferred - 2	I (b)	12	N
0150	Marketable Securities: FMV On Date Of Transfer - 2	I (c)	12	N
0160	Marketable Securities: Cost Or Other Basis - 2	I (d)	12	N
0170	Marketable Securities: 704 (c) Allocation Method-2	I (e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0180	Marketable Securities: Gain Recognized - 2	I (f)	12	N

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0190	Marketable Securities: % Interest Partnership-2	I (g)	6	R
0195	"See Below" Indicator	I (g)	1	"X" or blank
0200	Marketable Securities: Date Of Transfer - 3	I (a)	8	YYYYMMDD
0210	Marketable Securities: No. Items Transferred - 3	I (b)	12	N
0220	Marketable Securities: FMV On Date Of Transfer - 3	I (c)	12	N
0230	Marketable Securities: Cost Or Other Basis - 3	I (d)	12	N
0240	Marketable Securities: 704 (c) Allocation Method-3	I (e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0250	Marketable Securities: Gain Recognized - 3	I (f)	12	N
0260	Marketable Securities: % Interest Partnership-3	I (g)	6	R
0265	"See Below" Indicator	I (g)	1	"X" or blank
0270	Marketable Securities: Date Of Transfer - 4	I (a)	8	YYYYMMDD

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0280	Marketable Securities: No. Items Transferred - 4	I (b)	12	N
0290	Marketable Securities: FMV On Date Of Transfer - 4	I (c)	12	N
0300	Marketable Securities: Cost Or Other Basis - 4	I (d)	12	N
0310	Marketable Securities: 704 (c) Allocation Method-4	I (e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0320	Marketable Securities: Gain Recognized - 4	I (f)	12	N
0330	Marketable Securities: % Interest Partnership-4	I (g)	6	R
0335	"See Below" Indicator	I (g)	1	"X" or blank
0337	Statement Reference - BMF Use Only	I	6	Blank
*0340	Inventory: Date Of Transfer	I (a)	8	YYYYMMDD or "STMbnn" or blank
+0350	Inventory: Number Of Items Transferred	I (b)	12	N
+0360	Inventory: FMV On Transfer Date	I (c)	12	N
+0370	Inventory: Cost Or Other Basis	I (d)	12	N
+0380	Inventory: 704 (c) Allocation Method	I (e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0390	Inventory: Gain Recognized On Transfer	I(f)	12	N
+0400	Inventory: % Interest In Partnership	I(g)	6	R
+0405	"See Below" Indicator	I(g)	1	"X" or blank
0410	Inventory: Date Of Transfer - 2	I(a)	8	YYYYMMDD
0420	Inventory: Number Of Items Transferred - 2	I(b)	12	N
0430	Inventory: FMV On Transfer Date - 2	I(c)	12	N
0440	Inventory: Cost Or Other Basis - 2	I(d)	12	N
0450	Inventory: 704(c) Allocation Method - 2	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0460	Inventory: Gain Recognized On Transfer - 2	I(f)	12	N
0470	Inventory: % Interest In Partnership - 2	I(g)	6	R
0475	"See Below" Indicator	I(g)	1	"X" or blank
0480	Inventory: Date Of Transfer - 3	I(a)	8	YYYYMMDD
0490	Inventory: Number Of Items Transferred - 3	I(b)	12	N
0500	Inventory: FMV On Transfer Date - 3	I(c)	12	N

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
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0510	Inventory: Cost Or Other Basis - 3	I(d)	12	N
0520	Inventory: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0530	Inventory: Gain Recognized On Transfer - 3	I(f)	12	N
0540	Inventory: % Interest In Partnership - 3	I(g)	6	R
0545	"See Below" Indicator	I(g)	1	"X" or blank
0550	Inventory: Date Of Transfer - 4	I(a)	8	YYYYMMDD
0560	Inventory: Number Of Items Transferred - 4	I(b)	12	N
0570	Inventory: FMV On Transfer Date - 4	I(c)	12	N
0580	Inventory: Cost Or Other Basis - 4	I(d)	12	N
0590	Inventory: 704(c) Allocation Method - 4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0600	Inventory: Gain Recognized On Transfer - 4	I(f)	12	N
0610	Inventory: % Interest In Partnership - 4	I(g)	6	R
0615	"See Below" Indicator	I(g)	1	"X" or blank

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0617	Statement Reference - BMF Use Only	I	6	Blank
*0620	Tangible Property: Date Of Transfer	I(a)	8	YYYYMMDD, "STMbnn" or blank
+0630	Tangible Property : Number Of Items Transferred	I(b)	12	N
+0640	Tangible Property : FMV On Date of Transfer	I(c)	12	N
+0650	Tangible Property : Cost Or Other Basis	I(d)	12	N
+0660	Tangible Property: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0670	Tangible Property : Gain Recognized	I(f)	12	N
+0680	Tangible Property : % Interest In Partnership	I(g)	6	R
+0685	"See Below" Indicator	I(g)	1	"X" or blank
0690	Tangible Property: Date Of Transfer - 2	I(a)	8	YYYYMMDD
0700	Tangible Property: Number Of Items Transferred-2	I(b)	12	N
0710	Tangible Property: FMV On Date of Transfer - 2	I(c)	12	N
0720	Tangible Property : Cost Or Other Basis - 2	I(d)	12	N

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
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0730	Tangible Property : 704(c) Allocation Method - 2	I(e)	11	AN - VALUES: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0740	Tangible Property: Gain Recognized - 2	I(f)	12	N
0750	Tangible Property: % Interest In Partnership - 2	I(g)	6	R
0755	"See Below" Indicator	I(g)	1	"X" or blank
0760	Tangible Property: Date Of Transfer - 3	I(a)	8	YYYYMMDD
0770	Tangible Property: Number Of Items Transferred-3	I(b)	12	N
0780	Tangible Property: FMV On Date of Transfer - 3	I(c)	12	N
0790	Tangible Property: Cost Or Other Basis - 3	I(d)	12	N
0800	Tangible Property: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0810	Tangible Property: Gain Recognized - 3	I(f)	12	N
0820	Tangible Property: % Interest In Partnership - 3	I(g)	6	R
0825	"See Below" Indicator	I(g)	1	"X" or blank
0830	Tangible Property: Date Of Transfer - 4	I(a)	8	YYYYMMDD



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0840	Tangible Property: Number Of Items Transferred-4	I (b)	12	N
0850	Tangible Property: FMV On Date of Transfer - 4	I (c)	12	N
0860	Tangible Property: Cost Or Other Basis - 4	I (d)	12	N
0870	Tangible Property: 704(c) Allocation Method - 4	I (e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0890	Tangible Property: Gain Recognized - 4	I (f)	12	N
0900	Tangible Property: % Interest In Partnership - 4	I (g)	6	R
0905	"See Below" Indicator	I (g)	1	"X" or blank
0907	Statement Reference - BMF Use Only	I	6	Blank
*0910	Intangible Property: Date Of Transfer	I (a)	8	YYYYMMDD or "STMbnn" or blank
+0920	Intangible Property: Number Items Transferred	I (b)	12	N
+0930	Intangible Property: FMV On Date Of Transfer	I (c)	12	N
+0940	Intangible Property: Cost Or Other Basis	I (d)	12	N
+0950	Intangible Property: 704(c) Allocation Method	I (e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
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+0960	Intangible Property: Gain Recognized	I (f)	12	N
+0970	Intangible Property: % Interest In Partnership	I (g)	6	R
+0975	"See Below" Indicator	I (g)	1	"X" or blank
0980	Intangible Property: Date Of Transfer - 2	I (a)	8	YYYYMMDD
0990	Intangible Property: Number Items Transferred - 2	I (b)	12	N
1000	Intangible Property: FMV On Date Of Transfer - 2	I (c)	12	N
1010	Intangible Property: Cost Or Other Basis - 2	I (d)	12	N
1020	Intangible Property: 704(c) Allocation Method - 2	I (e)	11	AN - Values "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1030	Intangible Property: Gain Recognized - 2	I (f)	12	N
1040	Intangible Property: % Interest Partnership - 2	I (g)	6	R
1045	"See Below" Indicator	I (g)	1	"X" or blank
1050	Intangible Property: Date Of Transfer - 3	I (a)	8	YYYYMMDD

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1060	Intangible Property: Number Items Transferred - 3	I (b)	12	N
1070	Intangible Property: FMV On Date Of Transfer - 3	I (c)	12	N
1080	Intangible Property: Cost Or Other Basis - 3	I (d)	12	N
1090	Intangible Property: 704(c) Allocation Method - 3	I (e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1100	Intangible Property: Gain Recognized - 3	I (f)	12	N
1110	Intangible Property: % Interest Partnership - 3	I (g)	6	R
1115	"See Below" Indicator	I (g)	1	"X" or blank
1120	Intangible Property: Date Of Transfer - 4	I (a)	8	YYYYMMDD
1130	Intangible Property: Number Items Transferred - 4	I (b)	12	N
1140	Intangible Property: FMV On Date Of Transfer - 4	I (c)	12	N
1150	Intangible Property: Cost Or Other Basis - 4	I (d)	12	N

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1160	Intangible Property: 704(c) Allocation Method - 4	I(e)	11	AN - Values "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1170	Intangible Property: Gain Recognized - 4	I(f)	12	N
1180	Intangible Property: % Interest Partnership - 4	I(g)	6	R
1185	"See Below" Indicator	I(g)	1	"X" or blank
1187	Statement Reference - BMF Use Only	I	6	Blank
*1190	Other Property: Date Of Transfer	I(a)	8	YYYYMMDD or "STMbnn" or blank
+1200	Other Property: Number Of Items Transferred	I(b)	12	N
+1210	Other Property: FMV On Date Of Transfer	I(c)	12	N
+1220	Other Property: Cost Or Other Basis	I(d)	12	N
+1230	Other Property: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+1240	Other Property: Gain Recognized	I(f)	12	N
+1250	Other Property: % Interest In Partnership	I(g)	6	N
+1255	"See Below" Indicator	I(g)	1	"X" or blank
1260	Other Property: Date Of Transfer - 2	I(a)	8	DT

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
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1270	Other Property: Number Of Items Transferred - 2	I (b)	12	N
1280	Other Property: FMV On Date Of Transfer - 2	I (c)	12	N
1290	Other Property: Cost Or Other Basis - 2	I (d)	12	N
1300	Other Property: 704(c) Allocation Method - 2	I (e)	11	AN - Values: "TRADITIONAL", "CURATIVE", "REMEDIAL"
1310	Other Property: Gain Recognized - 2	I (f)	12	N
1320	Other Property: % Interest In Partnership - 2	I (g)	6	N
1325	"See Below" Indicator	I (g)	1	"X" or blank
1330	Other Property: Date Of Transfer - 3	I (a)	8	YYYYMMDD
1340	Other Property: Number Of Items Transferred - 3	I (b)	12	N
1350	Other Property: FMV On Date Of Transfer - 3	I (c)	12	N
1360	Other Property: Cost Or Other Basis - 3	I (d)	12	N
1370	Other Property: 704(c) Allocation Method - 3	I (e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1380	Other Property: Gain Recognized - 3	I (f)	12	N

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1390	Other Property: % Interest In Partnership - 3	I (g)	6	N
1395	"See Below" Indicator	I (g)	1	"X" or blank
1400	Other Property: Date Of Transfer - 4	I (a)	8	YYYYMMDD
1410	Other Property: Number Of Items Transferred - 4	I (b)	12	N
1420	Other Property: FMV On Date Of Transfer - 4	I (c)	12	N
1430	Other Property: Cost Or Other Basis - 4	I (d)	12	N
1440	Other Property: 704(c) Allocation Method - 4	I (e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1450	Other Property: Gain Recognized - 4	I (f)	12	N
1460	Other Property: % Interest In Partnership - 4	I (g)	6	N
1465	"See Below" Indicator	I (g)	1	"X" or blank
1467	Statement Reference - BMF Use Only	I	6	Blank
@1470	Supplemental Information	I	6	"STMbnn" or blank
1480	Type Of Property	II (a)	35	AN
@1485	Attach Schedule of 704(c) Property	II (a)	6	"STMbnn" or blank
1490	Date Of Original Transfer	II (b)	8	YYYYMMDD

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field No.	Field Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@1495	Attach Schedule of 704(c) Transfer	II (b)	6	"STMbnn" or blank
1500	Date Of Disposition	II (c)	8	YYYYMMDD
1510	Manner Of Disposition	II (d)	35	AN
1520	Gain Realized By Partnership	II (e)	12	N
1530	Depreciation Recapture Recognized	II (f)	12	N
1540	Gain Allocated To Partner	II (g)	12	N
1550	Depreciation Recapture Allocated	II (h)	12	N
@1555	Attach Schedule of Calculated Amount	II (h)	6	"STMbnn" or blank
1560	Type Of Property - 2	II (a)	35	AN
@1565	Attach Schedule of 704(c) Property - 2	II (a)	6	"STMbnn" or blank
1570	Date Of Original Transfer - 2	II (b)	8	YYYYMMDD
@1575	Attach Schedule of 704(c) Transfer - 2	II (b)	6	"STMbnn" or blank
1580	Date Of Disposition	II (c)	8	YYYYMMDD
1590	Manner Of Disposition - 2	II (d)	35	AN
1600	Gain Recognized By Partnership - 2	II (e)	12	N
1610	Depreciation Recapture Recognized - 2	II (f)	12	N
1620	Gain Allocated To Partner - 2	II (g)	12	N

SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1630	Depreciation Recapture Allocated - 2	II (h)	12	N
@1635	Attach Schedule of Calculated Amount - 2	II (h)	6	"STMbnn" or blank
1640	Type Of Property - 3	II (a)	35	AN
@1645	Attach Schedule of 704(c) Property - 3	II (a)	6	"STMbnn" or blank
1650	Date Of Original Transfer - 3	II (b)	8	YYYYMMDD
@1655	Attach Schedule of 704(c) Transfer-3	II (b)	6	"STMbnn" or blank
1660	Date Of Disposition - 3	II (c)	8	YYYYMMDD
1670	Manner Of Disposition - 3	II (d)	35	AN
1680	Gain Recognized By Partnership - 3	II (e)	12	N
1690	Depreciation Recapture Recognized - 3	II (f)	12	N
1700	Gain Allocated To Partner - 3	II (g)	12	N
1710	Depreciation Recapture Allocated - 3	II (h)	12	N
@1715	Attach Schedule of Calculated Amount - 3	II (h)	6	"STMbnn" or blank
1720	Type Of Property - 4	II (a)	35	AN
@1725	Attach Schedule of 704(c) Property - 4	II (a)	6	"STMbnn" or blank



SCHEDULE O (FORM 8865)

Transfer of Property To A Foreign Partnership

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1730	Date Of Original Transfer - 4	II (b)	8	YYYYMMDD
@1735	Attach Schedule of 704(c) Transfer - 4	II (b)	6	"STMbnn" or blank
1740	Date Of Disposition - 4	II (c)	8	YYYYMMDD
1750	Manner Of Disposition - 4	II (d)	35	AN
1760	Gain Recognized By Partnership - 4	II (e)	12	N
1770	Depreciation Recapture Recognized - 4	II (f)	12	N
1780	Gain Allocated To Partner - 4	II (g)	12	N
1790	Depreciation Recapture Allocated - 4	II (h)	12	N
@1795	Attach Schedule of Calculated Amount - 4	II (h)	6	"STMbnn" or blank
@1797	Part II additional Info	II	6	"STMbnn" or blank
1800	Transfer Subject To Gain - Yes	III	1	"X" or blank
1810	Transfer Subject To Gain - No	III	1	"X" or blank
@1813	Schedule Identifying Transfer	III	6	"STMbnn" or blank
@1815	Global Schedule O Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes  
in Interest

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1365" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbP"
0001		6	"8865bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	Blank
0005		7	N 0000001 - 0000005
0010		9	N or blank
0020		35	AN
			Name Of Foreign Partnership
*0030	I(a)	35	AN or "STMbnn" or blank
+0040	I(a)	35	AN
*+0050	I(a)	22	AN or "STMbnn"
+0060	I(a)	2	AN
+0070	I(a)	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
			Code
+0080	I(a)	9	N
			Number
+0090	I(b)	8	YYYYMMDD
+0100	I(c)	12	N
			FMV Of Interest Acquired
+0110	I(d)	12	N
			Basis In Interest Acquired

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes  
in Interest

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*+0120	% Of Interest Before Acquisition	I(e)	6	R or "STMbnn"
+0125	"See Below" Ind.	I(e)	1	"X" or blank
+0130	% Of Interest After Acquisition	I(f)	6	R
+0135	"See Below" Ind.	I(f)	1	"X" or blank
0140	Acquisitions Name - 2	I(a)	35	AN or blank
0150	Acquisitions Address - 2	I(a)	35	AN or blank
0160	Acquisitions City - 2	I(a)	22	AN or blank
0170	Acquisitions State - 2	I(a)	2	AN or blank
0180	Acquisitions Zip Code - 2	I(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0190	Acquisition ID Number - 2	I(a)	9	N or blank
0200	Date Of Acquisition - 2	I(b)	8	YYYYMMDD or blank
0210	FMV Of Interest Acquired - 2	I(c)	12	N or blank
0220	Basis In Interest Acquired - 2	I(d)	12	N or blank
0230	% Of Interest Before Acquisition - 2	I(e)	6	R or blank
0235	"See Below" Ind.	I(e)	1	"X" or blank
0240	% Of Interest After Acquisition - 2	I(f)	6	R or blank
0245	"See Below" Ind.	I(f)	1	"X" or blank

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes  
in Interest

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	Acquisition Name - 3	I(a)	35	AN or blank
0260	Acquisitions Address - 3	I(a)	35	AN or blank
0270	Acquisitions City - 3	I(a)	22	AN or blank
0280	Acquisitions State - 3	I(a)	2	AN or blank
0290	Acquisitions Zip Code - 3	I(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0300	Acquisition ID Number - 3	I(a)	9	N or blank
0310	Date Of Acquisition - 3	I(b)	8	YYYYMMDD or blank
0320	FMV Of Interest Acquired - 3	I(c)	12	N or blank
0330	Basis In Interest Acquired - 3	I(d)	12	N or blank
0340	% Of Interest Before Acquisition - 3	I(e)	6	R or blank
0345	"See Below" Ind.	I(e)	1	"X" or blank
0350	% Of Interest After Acquisition - 3	I(f)	6	R or blank
0355	"See Below" Ind.	I(f)	1	"X" or blank
0357	Statement Reference - BMF Use Only	I	6	Blank
*0360	Dispositions Name	II(a)	35	AN or "STMbnn" or blank
+0370	Dispositions Address	II(a)	35	AN
*+0380	Dispositions City	II(a)	22	AN or "STMbnn"
+0390	Dispositions State	II(a)	2	AN

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes  
in Interest

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0400	Dispositions Zip Code	II(a)	12	N or nnnnnbbbbbbb   or nnnnnnnnnbbb or blank
+0410	Dispositions ID Number	II(a)	9	N
+0420	Date Of Disposition	II(b)	8	YYYYMMDD
+0430	FMV Of Interest Disposed	II(c)	12	N
+0440	Basis In Interest Disposed	II(d)	12	N
*+0450	% Of Interest Before Disposition	II(e)	6	R or "STMbnn"
+0455	"See Below" Ind.	I(e)	1	"X" or blank
+0460	% Of Interest After Disposition	II(f)	6	R
+0465	"See Below" Ind.	II(f)	1	"X" or blank
0470	Dispositions Name - 2	II(a)	35	AN or blank
0480	Dispositions Address - 2	II(a)	35	AN or blank
0490	Dispositions City - 2	II(a)	22	AN or blank
0500	Dispositions State - 2	II(a)	2	AN or blank
0510	Dispositions Zip Code - 2	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0520	Dispositions ID Number - 2	II(a)	9	N or blank
0530	Date Of Disposition - 2	II(b)	8	YYYYMMDD or blank
0540	FMV Or Interest Disposed - 2	II(c)	12	N or blank

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes  
in Interest

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0550	Basis In Interest Disposed - 2	II(d)	12	N or blank
0560	% Of Interest Before Disposition - 2	II(e)	6	R or blank
0565	"See Below" Ind.	II(e)	1	"X" or blank
0570	% Of Interest After Disposition - 2	II(f)	6	R or blank
0575	"See Below" Ind.	I(e)	1	"X" or blank
0580	Dispositions Name - 3	II(a)	35	AN or blank
0590	Dispositions Address - 3	II(a)	35	AN or blank
0600	Dispositions City - 3	II(a)	22	AN or blank
0610	Dispositions State - 3	II(a)	2	AN or blank
0620	Dispositions Zip Code - 3	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0630	Dispositions ID Number -3	II(a)	9	N or blank
0640	Date Of Disposition - 3	II(b)	8	YYYYMMDD or blank
0650	FMV Of Interest Disposed - 3	II(c)	12	N or blank
0660	Basis In Interest Disposed - 3	II(d)	12	N or blank
0670	% Of Interest Before Disposition - 3	II(e)	6	R or blank
0675	"See Below" Ind.	I(e)	1	"X" or blank
0680	% Of Interest After Disposition - 3	II(f)	6	R or blank

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes  
in Interest

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0685	"See Below" Ind.	II(f)	1	"X" or blank
0687	Statement Reference - BMF Use Only	I	6	Blank
*0690	Description Of Change	III(a)	50	AN or "STMbnn" or blank
+0700	Date Of Change	III(b)	8	YYYYMMDD
+0710	FMV Of Interest Changed	III(c)	12	N
*+0720	Basis In Interest Changed	III(d)	12	N or "STMbnn"
+0730	% Of Interest Before Change	III(e)	6	R
+0735	"See Below" Ind.	III(e)	1	"X" or blank
+0740	% Of Interest After Change	III(f)	6	R
+0745	"See Below" Ind.	III(f)	1	"X" or blank
0750	Description Of Change - 2	III(a)	50	AN or blank
0760	Date Of Change	III(b)	8	YYYYMMDD or blank
0770	FMV Of Interest Changed - 2	III(c)	12	N or blank
0780	Basis In Interest Changed - 2	III(d)	12	N or blank
0790	% Of Interest Before Change - 2	III(e)	6	R or blank
0795	"See Below" Ind.	III(e)	1	"X" or blank
0800	% Of Interest After Change - 2	III(f)	6	R or blank
0805	"See Below" Ind.	III(f)	1	"X" or blank
0810	Description Of Change - 3	III(a)	50	AN or blank

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes  
in Interest

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0820	Date Of Change - 3	III(b)	8	YYYYMMDD or blank
0830	FMV Of Interest Changed - 3	III(c)	12	N or blank
0840	Basis In Interest Changed - 3	III(d)	12	N or blank
0850	% Of Interest Before Change - 3	III(e)	6	R or blank
0855	"See Below" Ind.	III(e)	1	"X" or blank
0860	% Of Interest After Change - 3	III(f)	6	R or blank
0865	"See Below" Ind.	III(f)	1	"X" or blank
0867	Statement Reference - BMF Use Only	I	6	Blank
@0870	Supplemental Information	IV	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"



Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0549" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8866bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000005
			Form Occurrence Number
0010		8	YYYYMMDD or blank
			Filing Year Beginning
0020		8	YYYYMMDD or blank
			Filing Year Ending
0080		9	NO ENTRY
0090	B	1	"X" or blank
			Type of Taxpayer: Corporation
0100	B	1	"X" or blank
			Type of Taxpayer: Individual
0110	B	1	"X" or blank
			Type of Taxpayer: Estate or Trust
0120	B	1	"X" or blank
			Type of Taxpayer: S Corporation
0130	B	1	"X" or blank
			Type of Taxpayer: Partnership
0140	C	35	AN or blank
@0145	C	6	"STMbnn" or blank
			Schedule of Additional Entity(s)
0150	C	9	N or blank
			Employer Identification Number of Entity

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0160	Year Ended-1	(a)	6	YYYYMM
0170	Taxable Income/Loss for Prior Year(s)-1	1 (a)	12	N
0180	Adjustment to Taxable Income-1	2 (a)	12	N
@0185	Schedule of each Separate Property-1	2 (a)	6	"STMbnn" or blank
0187	Statement Reference - BMF Use Only	2 (a)	6	Blank
0190	Adjusted Taxable Income for Look-Back Purposes-1	3 (a)	12	N or blank
0200	Income Tax Liability on Line 3(a) Amount-1	4 (a)	12	N or blank
0210	Income Tax Liability on Prior Year(s) Return-1	5 (a)	12	N or blank
0220	Increase/Decrease in Prior Year(s) Tax-1	6 (a)	12	N
0230	Interest Due on Increase-1	7 (a)	12	N or blank
@0235	Explain Interest Comp Line 7	7 (a)	6	"STMbnn" or blank
0240	Interest to be Refunded on Decrease-1	8 (a)	12	N or blank
@0245	Explain Interest Comp Line 8	8 (a)	6	"STMbnn" or blank
0250	Year Ended-2	(b)	6	YYYYMM or blank
0260	Taxable Income/Loss for Prior Year(s)-2	1 (b)	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Adjustment to Taxable Income-2	2 (b)	12	N or blank
@0275	Schedule of each Separate Property-2	2 (b)	6	"STMbnn" or blank
0277	Statement Reference - BMF Use Only	2 (b)	6	Blank
0280	Adjusted Taxable Income for Look-Back Purposes-2	3 (b)	12	N or blank
0290	Income Tax Liability on Line 3 (b) Amount-2	4 (b)	12	N or blank
0300	Income Tax Liability on Prior Year(s) Return-2	5 (b)	12	N or blank
0310	Increase/Decrease in Prior Year(s) Tax-2	6 (b)	12	N or blank
0320	Interest Due on Increase-2	7 (b)	12	N or blank
@0325	Explain Interest Comp Line 7-2	7 (b)	6	"STMbnn" or blank
0330	Interest to be Refunded on Decrease-2	8 (b)	12	N or blank
@0335	Explain Interest Comp Line 8-2	8 (b)	6	"STMbnn" or blank
0340	Year Ended-3	(c)	6	YYYYMM or blank
0350	Taxable Income/Loss for Prior Year(s)-3	1 (c)	12	N or blank
0360	Adjustment To Taxable Income-3	2 (c)	12	N or blank
@0365	Schedule of each Separate Property-3	2 (c)	6	"STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0367	Statement Reference - BMF Use Only	2 (c)	6	Blank
0370	Adjusted Taxable Income For Look- Back Purposes-3	3 (c)	12	N or blank
0380	Income Tax Liability on Line 3 (c) Amount-3	4 (c)	12	N or blank
0390	Income Tax Liability on Prior Year(s) Return-3	5 (c)	12	N or blank
0400	Increase/Decrease in Prior Year(s) Tax-3	6 (c)	12	N or blank
0410	Interest Due on Increase-3	7 (c)	12	N or blank
@0415	Explain Interest Comp Line 7-3	7 (c)	6	"STMbnn" or blank
0420	Interest to be Refunded on Decrease-3	8 (c)	12	N or blank
@0425	Explain Interest Comp Line 8-3	8 (c)	6	"STMbnn" or blank
0430	Total Interest Due on Increase	7 (d)	12	N or blank
0440	Total Interest to be Refunded on Decrease	8 (d)	12	N or blank
0450	Net Amount of Interest to be Refunded	9 (d)	12	NO ENTRY
0460	Net Amount of Interest You Owe	10 (d)	12	N or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0593" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8873bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001 - 0000010
			Number
0010		9	N
0020	1	1	"X" or blank
			Election Under Section 942(a) (3)
@0025	1	6	"STMbnn" or blank
			Attachment Election Under Section 942(a) (3)
0030	2	1	"X" or blank
			Election Extraterritorial Income Exclusion FSC
@0035	2	6	"STMbnn" or blank
			Attachment Election Extraterritorial Exclusion FSC
0040	3	1	"X" or blank
			Election Foreign Corp Treated as Domestic
@0045	3	6	"STMbnn" or blank
			Attachment Exception Old Earnings and Profits
0050	4a	1	"X" or blank
			Excepted Foreign Economic Process Yes Box

Field Identification No.		Form Ref.	Length	Field Description
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0055	Excepted Foreign Economic Process No Box	4a	1	"X" or blank
0060	50% Foreign Direct Cost Test	4b(1)	1	"X" or blank
0065	85% Foreign Direct Cost Test	4b(2)	1	"X" or blank
0070	Business Activity Code	5a	6	N
0075	Product or Product Line	5b	50	AN
0080	Aggregate on Form 8873	5c(1)(a)	1	"X" or blank
0085	Aggregate on Tabular Schedule	5c(1)(b)	1	"X" or blank
@0090	Attachment to Tabular Schedule	5c(1)(b)	6	"STMbnn" or blank
0095	Tabular Schedule of Transactions	5c(1)(c)	1	"X" or blank
@0100	Attachment to Schedule of Transactions	5c(1)(c)	6	"STMbnn" or blank
0110	Group of Transactions	5c(2)	1	"X" or blank
@0115	Attachment to Group of Transactions	5c(2)	6	"STMbnn" or blank
0120	Foreign Trade Income Sale Foreign Trade Property	6(a)	12	N
0130	Foreign Sale and Leasing Income Amount Outside US	7(b)	12	N
0140	Foreign Trade Income Lease Outside US	8(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0150	Foreign Sale and Leasing Income Lease Outside US	8 (b)	12	N
0160	Foreign Trade Income Sale Services	9 (a)	12	N
0170	Foreign Sale and Leasing Income Service Outside US	10 (b)	12	N
0180	Foreign Trade Income Lease Services	11 (a)	12	N
0190	Foreign Sales and Leasing Income Lease Services	11 (b)	12	N
0200	Foreign Trade Income Construction Services	12 (a)	12	N
0210	Foreign Trade Income Managerial Services	13 (a)	12	N
0220	Amount from Column (a)	14b	12	N
0230	Foreign Trading gross Receipts	15a	12	N
0240	Total of Column (b)	16b	12	N
0250	Inventory Begining of Year Trade	17a (a)	12	N
0260	Inventory Begining of Year Sale and Lease	17a (b)	12	N
0270	Purchase Trade	17b (a)	12	N
0280	Purchase Sale and Lease	17b (b)	12	N
0290	Cost of Labor Trade	17c (a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0300	Cost of Labor Sale and Lease	17c(b)	12	N
0310	Additional Section 263A Costs Trade	17d(a)	12	N
0320	Additional Section 263A Costs Sale and Lease	17d(b)	12	N
@0325	Attachment to Section 263A Costs	17d	6	"STMbnn" or blank
0330	Other Costs Trade	17e(a)	12	N
0340	Other Costs Sale and Lease	17e(b)	12	N
@0345	Attchment Other Costs	17e	6	"STMbnn" or blank
0350	Total Trade	17f(a)	12	N
0360	Total Sale and Lease	17f(b)	12	N
0370	End of Year Inventory Trade	17g(a)	12	N
0380	End of Year Inventory Sale and Lease	17g(b)	12	N
0390	Subtract End of Year Inventory Trade	17h(a)	12	N
0400	Subtract End of Year Inventory Sale and Lease	17h(b)	12	N
0410	Subtract Line 17h from Line 15 Column (a)	18(a)	12	N
0420	Subtract Line 17h from Line 16 Column (b)	18(b)	12	N
0430	Other Expenses and Deductions Trade	19(a)	12	N



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0440	other Expenses and Deductions Sale and Lease	19 (b)	12	N
@0445	Attachment for Other Expenses and Deductions	19	6	"STMbnn" or blank
0450	Foreign Trade Income	20 (a)	12	N
0460	Foreign Sale and Leasing Income	21 (b)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0451" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0470		6	Record ID "FRMbbb"
0471		6	Form Number "8873bb"
0472		5	Page Number "PG02b"
0473		9	Taxpayer Identification Number N (Primary SSN)
0474		1	Filler blank
0475		7	Form Occurrence Number N 0000001 - 0000010
0480	22	12	Foreign Trading Gross Receipts N
0490	23a	12	Cost of Direct Material N
0500	23b	12	Cost of Direct Labor N
0510	23c	12	Total Lines 23a and 23b N
0520	24	12	Subtract from Foreign Trading Gross Receipts N
0530	25	12	Worldwide Gross Receipts N
0540	26a	12	Cost of Goods Sold N
0550	26b	12	Expenses Attributable to Gross Income N
0560	26c	12	Total Lines 26a and 26b N
0570	27	12	Subtract from Worldwide Gross Receipts N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0580	Overall Profit Percentage	28	6	R
0590	overall Profit Percentage Limitation	29	12	N
0600	Foreign Trade Income Using Marginal Costing	30	12	N
0610	15% of Foreign Trade Income	31	12	N
0620	Foreign Trade Income Using Full Costing	32	12	N
0630	Foreign Trade Income	33	12	N
0640	1.2% Foreign Trading Gross Receipts	34	12	N
0650	30% Foreign Trading Income Using Marginal Costing	35	12	N
0660	Foreign Trading Gross Receipts Method	36	12	N
0670	Foreign Trade Income	37	12	N
0680	15% Foreign Trade Income	38	12	N
0690	Foreign Trading Gross Receipts	39	12	N
0700	1.2% Foreign Trading Gross	40	12	N
0710	Multiply 15% Foreign Trade Income by 2.0	41	12	N
0720	Smaller of Line 40 or 41	42	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0730	Foreign Sale and Leasing Income	43	12	N
0740	30% of Foreign Sale and Leasing Income	44	12	N
0750	Greatest Amount from Line 33, 36, 38, 42 or 44	45	12	N
0760	Divide Line 45 by Line 43 or Line 37	46	6	R
0770	Enter Amount from Line 19	47	12	N
0780	Multiply Line 46 by 47	48	12	N
0790	Total Lines 45 and 48	49	12	N
0800	Reduction for Boycott Bribes Kickbacks	50	12	N
0810	Qualifying Foreign Trade Income	51	12	N
0820	Extraterritorial Income Exclusion	52	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0808" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8874bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	Blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
*0020	1 (a)	35	AN or "STMbnn"
+0030	1 (a)	35	AN
*+0040	1 (a)	22	AN or "STMbnn"
+0050	1 (a)	2	A
+0060	1 (a)	12	N (left-justified)
+0070	1 (b)	9	N
+0080	1 (c)	8	DT
			Date of Initial Investment-1
+0090	1 (d)	12	N
			Equity Investment Amount-1
+0100	1 (f)	12	N
			Credit-1
0110	1 (a)	35	AN
0120	1 (a)	35	AN
0130	1 (a)	22	AN
0140	1 (a)	2	A or blank
			CDE Name-2
			CDE Street Address-2
			CDE City-2
			CDE State-2

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0150	CDE Zip Code-2	1 (a)	12	N (left-justified) or blank
0160	CDE ID Number-2	1 (b)	9	N or blank
0170	Date of Initial Investment-2	1 (c)	8	DT or blank
0180	Equity Investment Amount-2	1 (d)	12	N
0190	Credit-2	1 (f)	12	N
0200	CDE Name-3	1 (a)	35	AN
0210	CDE Street Address-3	1 (a)	35	AN
0220	CDE City-3	1 (a)	22	AN
0230	CDE State-3	1 (a)	2	A or blank
0240	CDE Zip Code-3	1 (a)	12	N (left-justified) or blank
0250	CDE ID Number-3	1 (b)	9	N or blank
0260	Date of Initial Investment-3	1 (c)	8	DT or blank
0270	Equity Investment Amount-3	1 (d)	12	N
0280	Credit-3	1 (f)	12	N
0285	EIN of Pass-Through Entity	2	9	N or "SEEBATTAC" or blank
0290	New Markets Credits from Pass-Through Entities	2	12	N
@0295	More Than One Pass-Through Entity	2	6	"STMbnn" or blank
0300	Current Year Credit	3	12	N
0400	Regular Tax Before Credits	4	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0410	Alternative Minimum Tax	5	12	N
0420	Regular Tax Plus Alternative Minimum Tax	6	12	N
0430	Foreign Tax Credit	7a	12	N
0440	Credit for Child & Dependent Care Expenses (F2441)	7b	12	N
0450	Credit for Elderly or Disabled (Sch R)	7c	12	N
0460	Education Credits (Form 8863)	7d	12	N
0470	Credit for Qualified Retirement Savings	7e	12	N
0480	Child Tax Credit	7f	12	N
0490	Mortgage Interest Credit (Form 8396)	7g	12	N
0500	Adoption Credit (Form 8839)	7h	12	N
0510	DC First Time Homebuyer Credit (Form 8859)	7i	12	N
0520	Possessions Tax Credit (Form 5735)	7j	12	NO ENTRY
0530	Credit for Fuel from a Nonconventional Source	7k	12	N
0540	Qualified Electric Vehicle Credit	7l	12	N
0550	Add Lines 7a through 7l	7m	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0560	Net Income Tax	8	12	N
0570	Net Regular Tax	9	12	N
0580	Enter 25% of Excess	10	12	N
0590	Tentative Minimum Tax	11	12	N
0600	Greater of Line 10 or Line 11	12	12	N
0610	Subtract Line 12 from Line 8	13	12	N
0620	New Markets Credit Allowed for Current Year	14	12	N
	Record Terminus Character		1	Value "#"



Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0277" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8880bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
0010	1a	12	N
			Primary T/P Roth IRA for 2002
0020	1b	12	N
			Secondary T/P Roth IRA for 2002
0030	2a	12	N
			Primary T/P Contributions
0040	2b	12	N
			Secondary T/P Contributions
0050	3a	12	N
			Add Lines 1 and 2 Column (a)
0060	3b	12	N
			Add Lines 1 and 2 Column (b)
0070	4a	12	N
			Primary T/P Taxable Distributions
0080	4b	12	N
			Secondary T/P Taxable Distributions
0090	5a	12	N
			Subtract Line 4 from 3 Column (a)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Subtract Line 4 from 3 Column (b)	5b	12	N
0110	Primary T/P Smaller of line 5 or \$2000	6a	12	N
0120	Secondary T/P Smaller of line 5 or \$2000	6b	12	N
0130	Total line 6a and 6b	7	12	N
0140	Adjusted Gross Income From 1040/ 1040A	8	12	N
0150	Decimal Amount	9	6	N
0160	Multiply line 7 by line 9	10	12	N
0170	Tax from 1040/1040A	11	12	N
0180	Credits from 1040/ 1040A	12	12	N
0190	Subtract line 12 from line 11	13	12	N
0200	Credit for Qualified Retirement Savings	14	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0394" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8881bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
			Number
0010		9	NO ENTRY
0020	1	12	N
			Qualified Startup Costs Incurred
0030	2	12	N
			Half of Startup Costs
@0035	2	6	"STMbnn" or blank
			Group Credit Division Schedule
0040	3	12	N
			Form 8881 Credits from Pass-Through Entities
0050	4	12	N
			Add Lines 2 and 3
0060	5	12	N
			Current Year Credit
0100	6	12	N
			Regular Tax Before Credits
0110	7	12	N
			Alternative Minimum Tax
0120	8	12	N
			Regular Tax Plus Alternative Minimum Tax

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	Foreign Tax Credit	9a	12	N
0140	Credit for child & Dependent Care Expenses (F2441)	9b	12	N
0150	Credit for Elderly or Disabled (Sch R)	9c	12	N
0160	Education Credits (Form 8863)	9d	12	N
0170	Credit for Qualified Retirement Savings	9e	12	N
0180	Child Tax Credit	9f	12	N
0190	Mortgage Interest Credit (Form 8396)	9g	12	N
0200	Adoption Credit (Form 8839)	9h	12	N
0210	DC First Time Homebuyer Credit (Form 8859)	9i	12	N
0220	Possessions Tax Credit (Form 5735)	9j	12	NO ENTRY
0230	Credit for Fuel from a Nonconventional Source	9k	12	N
0240	Qualified Electric Vehicle Credit	9l	12	N
0250	Add Lines 9a through 9l	9m	12	N
0260	Net Income Tax	10	12	N
0270	Net Regular Tax	11	12	N
0280	Enter 25% of Excess	12	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0290	Tentative Minimum Tax	13	12	N
0300	Greater of Line 12 or Line 13	14	12	N
0310	Subtract Line 14 from Line 10	15	12	N
0320	Credit Allowed for Current Year	16	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0439" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8882bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified Child care Facility Expenditures	1	12	N
0030	25% of Facility Expenditures	2	12	N
0040	Qualified Child Care Resource Expenditures	3	12	N
0050	10% of Resource Expenditures	4	12	N
0055	EIN of Pass-Through Entity	5	9	N or blank
0060	Credits from Pass- Through Entities	5	12	N
0070	Add Lines 2, 4 and 5	6	12	N
0080	1041 Portion	7	12	NO ENTRY
0090	Current Year Credit	7	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0100	How Group Credit Divided Statement	7	6	"STMbnn" or blank
0150	Regular Tax Before Credits	8	12	N
0160	Alternative Minimum Tax	9	12	N
0170	Regular Tax Plus Alternative Minimum Tax	10	12	N
0180	Foreign Tax Credit	11a	12	N
0190	Credit for Child & Dependent Care Expenses (F2441)	11b	12	N
0200	Credit for Elderly or Disabled (Sch R)	11c	12	N
0210	Education Credits (Form 8863)	11d	12	N
0220	Credit for Qualified Retirement Savings	11e	12	N
0230	Child Tax Credit	11f	12	N
0240	Mortgage Interest Credit (Form 8396)	11g	12	N
0250	Adoption Credit (Form 8839)	11h	12	N
0260	DC First Time Homebuyer Credit (Form 8859)	11i	12	N
0270	Possessions Tax Credit (Form 5735)	11j	12	NO ENTRY
0280	Credit for Fuel from a Nonconventional Source	11k	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0290	Qualified Electric Vehicle Credit	111	12	N
0300	Add Lines 11a through 11l	11m	12	N
0310	Net Income Tax	12	12	N
0320	Net Regular Tax	13	12	N
0330	Enter 25% of Excess	14	12	N
0340	Tentative Minimum Tax	15	12	N
0350	Greater of Line 14 or Line 15	16	12	N
0360	Subtract Line 16 from Line 12	17	12	N
0370	Credit Allowed for Current Year	18	12	N
	Record Terminus Character		1	Value "#"



Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0508" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8884bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
			Number
0010		9	NO ENTRY
0020	1a	12	N
			Qualified NYLZ Wages 120-400 Hours
0030	1a	12	N
			Total Qualified NYLZ Wages 120-400 Hours
0040	1b	12	N
			Qualified NYLZ Wages Over 400 Hours
0050	1b	12	N
			Total Qualified NYLZ Wages Over 400 Hours
@0055	2	6	"STMbnn" or blank
			Group Credit Division Schedule
0060	2	12	N
			Total NYLZ Wages
@0065	2	6	"STMbnn" or blank
			Reduced Deduction Explanation
0070	3	12	N
			Credits from Pass- Through Entities

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Wages Plus Pass- Through Credits	4	12	N
0090	NYLZ Business Employee Credit Included	5	12	N
0100	Line 4 Minus Line 5	6	12	N
0110	NYLZ Business Employee Credit Allowed	7	12	N
0120	Carryforward of Credit	8	12	N
0130	Carryback of Credit	9	12	NO ENTRY
0140	1041 Portion Amount	10	12	NO ENTRY
0150	Current Year Credit	10	12	N
0170	Regular Tax Before Credits	11	12	N
0180	Alternative Minimum Tax	12	12	N
0190	Regular Tax Plus Alternative Minimum Tax	13	12	N
0200	Foreign Tax Credit	14a	12	N
0210	Credit for Child & Dependent Care Expenses	14b	12	N
0220	Credit for Elderly or Disabled	14c	12	N
0230	Education Credits	14d	12	N
0240	Credit for Qualified Retirement Savings	14e	12	N
0250	Child Tax Credit	14f	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Mortgage Interest Credit	14g	12	N
0270	Adoption Credit	14h	12	N
0280	DC First Time Homebuyer Credit	14i	12	N
0290	Possessions Tax Credit (Form 5735)	14j	12	NO ENTRY
0300	Credit for Fuel from a Nonconventional Source	14k	12	N
0310	Qualified Electric Vehicle Credit	14l	12	N
0320	Add Line 14a through 14l	14m	12	N
0330	Net Income Tax	15	12	N
0340	Net Regular Tax	16	12	N
0350	Enter 25% of Excess	17	12	N
0360	Subtract Line 17 from Line 15	18	12	N
0370	General Business Credit	19	12	N
0380	Subtract Line 19 from Line 18	20	12	N
0390	Credit Allowed for Current Year	21	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0136" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8885bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number 0000001 - 0000002
0020		9	SSN of Recipient N
0035	1	1	January Box "X" or blank
0045	1	1	February Box "X" or blank
0055	1	1	March Box "X" or blank
0065	1	1	April Box "X" or blank
0075	1	1	May Box "X" or blank
0085	1	1	June Box "X" or blank
0095	1	1	July Box "X" or blank
0105	1	1	August Box "X" or blank
0115	1	1	September Box "X" or blank

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0125	October Box	1	1	"X" or blank	--
0135	November Box	1	1	"X" or blank	--
0145	December Box	1	1	"X" or blank	--
					--
					--
					--
0190	Amount Paid for Health Insurance	2	12	N	
0200	Total MSA Distrib & N.E. Grants Rcvd	3	12	N	
0210	Amount Paid Minus MSA & NEG	4	12	N	
0230	65% of Previous Line	5	12	N	--
0240	Advance Payments	6	12	N	
0250	Health Coverage Tax Credit	7	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0690" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"9465bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010	1	35	AN. Allowable special characters are: hyphen (-), slash (/), comma (,), and space
0015		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)
0020	1	9	N
0030	1	35	AN. Allowable special characters are: hyphen (-), slash (/), comma (,), and space
0035		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)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0040	Spouse SSN	1	9	N or blank
0050	Taxpayer's Street Address	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), percent (%), and space
0060	Apt. Number	1	5	AN or blank
0070	City	1	22	A. Allowable special character is space
0080	State Abbreviation	1	2	A (Standard Postal State Abbreviations)
0082	Reserved		35	
0084	Reserved		35	
0086	Reserved		22	
0090	Zip Code	1	12	N (Left-justified)
0095	Reserved		1	
0100	New Address	2	1	"X" or blank
0110	Taxpayer's Home Phone Number	3	10	N
0120	Best Time to Call	3	10	AN
0130	Taxpayer's Work Phone Number	4	10	N
0140	Phone Ext.	4	4	N or blank
0150	Best Time to Call	4	10	AN
0155	Reserved		20	N or Blank
0160	Taxpayer's Bank Name or Financial Inst. Name	5	35	AN. Allowable special characters are: ampersand (&), hyphen(-), slash(/), comma (,), and space

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0170	Financial Institution Address	5	35	AN. Allowable special characters are: ampersand (&), hyphen(-), slash(/), comma(,), plus (+), percent (%), and space
0180	City	5	22	A. Allowable special character is space
0190	State Abbreviation	5	2	A (Standard Postal State Abbreviations)
0200	Zip Code	5	12	N (Left-justified)
0210	Taxpayer's Employer Name	6	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash(/), comma (,), plus (+), and space
0220	Employer Address	6	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash(/), comma (,), plus (+), percent (%), and space
0230	Employer City	6	22	A. Allowable special character is space
0240	Employer State	6	2	A (Standard Postal State Abbreviations)
0250	Employer Zip Code	6	12	N (Left-justified)
0260	Tax Return for Form	7	11	AN. "FORMb1040bb" or "FORMb1040Ab" or "FORMb1040EZ"
0270	Tax Year for This Request	8	4	N
0280	Amount Owed on Tax Return	9	12	N
0290	Payment with Tax Return	10	12	N
0300	Monthly Payment	11	12	N. Not less than 25.00
0310	Monthly Payment Date	12	2	N. 01-28



Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0330	Routing Transit Number	13a	9	N
0340	Bank Account Number	13b	17	AN (including hyphens or
				--
				--
0380	Reserved		5	
0390	Reserved		8	
0400	Reserved		5	
0410	Reserved		8	
	Record Terminus Character		1	Value "#"

## FORM PAYMENT

## Balance Due and Estimated Payments

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0123" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"PMTbbb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000002
0010	Primary SSN	9	N
0020	Secondary SSN	9	N
0030	Routing Transit Number	9	N
0040	Bank Account Number	17	AN (including hyphens or blank)
0050	Type of Account	1	"1" = Checking "2" = Savings
0060	Amount of Tax Payment	12	N (positive only)
0070	Tax Type Code	5	AN, Values: "1040E" = Form 1040, "1040A" = Form 1040A, "1040Z" = Form 1040EZ, "1040T" = Telefile "1040S" = Estimated Payments

## FORM PAYMENT

## Balance Due and Estimated Payments

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0080 Requested Payment Date		8	YYYYMMDD for Balance Due   (Form 1040, 1040A, 1040EZ & Telefile) YYYYMMDD for Estimated Payments Values: "20040415" or "20040615" or "20040915"
0090 Taxpayer's Day Time Phone Number		10	N
Record Terminus Character		1	Value "#"

SECTION 5 AUTHENTICATION RECORD

AUTHENTICATION

Authentication Record

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0340" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"ATHbbb"
0001	Reserved	6	Blank
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Record Occurrence Number	7	N 0000001
0008	PIN Type Code	1	P = Practitioner PIN S = Self-Select PIN - Practitioner O = Self-Select PIN - On Line Blank = No PIN Used F8453/8453-OL Required
0010	Primary Date of Birth	8	YYYYMMDD
0020	Primary Prior Year Adjusted Gross Income	12	N
0035	Primary Taxpayer Signature	5	N (PIN)
0040	Spouse Date of Birth	8	YYYYMMDD
0050	Spouse Prior Year Adjusted Gross Income	12	N
0065	Spouse Signature	5	N (PIN)
0070	Taxpayer Signature Date	8	YYYYMMDD

SECTION 5 AUTHENTICATION RECORD

Authentication Record (Continued)

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0075	Jurat/Disclosure Code	1	A = On-Line Self Select PIN Form 1040/A/EZ B = Regular On-Line Filing Form 1040/A/EZ C = Self Select PIN by ERO Form 1040/A/EZ D = Practitioner PIN Program Form 1040/A/EZ or Blank (Form 8453 Required)
0080	PIN Authorization Code	1	Blank = PIN not used, 1 = Taxpayer Entered PIN 2 = ERO Entered Primary PIN 3 = ERO Entered Spouse PIN 4 = ERO Entered Both PINS
0090	ERO EFIN/PIN	11	AN
0100	Signature Of Prep Oth Than Taxpayer (F2350 & 2688)	35	AN
0110	Signature Explanation (Forms 2350 & 2688)	80	AN
0120	Fiduciary Name (1) (Form 56)	35	AN
0130	Fiduciary Title (1) (Form 56)	20	AN
0140	Fiduciary Name (2) (Form 56)	35	AN
0150	Fiduciary Title (2)	20	AN
	Record Terminus Character	1	Value "#"

SECTION 6    STATEMENTS

The statement record can be used only where the Record Layout specifies.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0123"
		4	Value "*****"
0000	Record ID	6	"STMbnn" nn = 01-99
0001	Reserved	6	Blank
0002	Page Number	5	"PGn nb" nn = 01-02
0003	Taxpayer Identification Number	9	N nnnnnnnnn (Primary SSN)
0004	Filler	1	Blank
0005	Line Number	5 nn = 01-99	"LNn nb"
0006	Filler	2	Blank
0010	Statement Data	80	Statement Title if "LN01"; column titles or blank if "LN02"; otherwise, left-justified field(s) from form or schedule
	Record Terminus Character	1	Value "#"

SECTION 6 STATEMENTS

LTCGL RECORD Long-Term Capital Gains/Loss Transaction

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
	Byte Count		4	"0129"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"LTCGLb"
0001	Subpart Type		6	"SCHbbD" or "8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Subpart Occurrence Number		7	SCH D "0000001" or 8865 "0000001-0000005"
0010	Transaction Occurrence Number		7	0000001-0005000
0020	L-T Description of Property	8(a)	15	AN
0040	L-T Date Acquired	8(b)	8	DT, or "INHERIT" or "VARIOUS"
0060	L-T Date Sold	8(c)	8	DT
0080	L-T Sales Price	8(d)	12	N, or "EXPIRED"
0100	L-T Cost or Other Basis	8(e)	12	N, or "EXPIRED"
0120	L-T Gain or (Loss)	8(f)	12	N
0140	LT Post May-5 Gain/Loss	8(g)	12	N
	Record Terminus Character		1	Value "#"

SECTION 6 STATEMENTS

STCGL RECORD		Short-Term Capital Gain/Loss Transaction		
Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0129"
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"STCGLb"
0001	Subpart Type		6	"SCHbbD" or "8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Subpart Occurrence Number		7	SCH D "0000001" or 8865 "0000001-0000005"
0010	Transaction Occurrence Number		7	0000001-0005000
0020	S-T Description of Property	1(a)	15	AN
0040	S-T Date Acquired	1(b)	8	DT, or "VARIOUS"
0060	S-T Date Sold	1(c)	8	DT, or "BANKRUPT"
0080	S-T Sales Price	1(d)	12	N, or "EXPIRED"
0100	S-T Cost or Other Basis	1(e)	12	N, or "EXPIRED"
0120	S-T Gain or (Loss)	1(f)	12	N
0140	ST Post May-5 Gain/Loss	1(g)	12	N
	Record Terminus Character		1	Value "#"



SECTION 7 PREPARER NOTE, ELECTION EXPLANATION, REGULATORY EXPLANATION

PREPARER NOTE

Preparer Note Record

The Preparer Note Record is a variable length record composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin preparer note data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty pages is allowed. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple notes.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"nnnn"
		4	Value "*****"
0000	Record ID	6	"NTEbbb"
0001	Reserved	6	Blank
0002	Page Number	5	"PGnnb" (nn = 01-20)
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	4	Blank
0005	Text Data Character Count	4	N, Value 0001 - 4000
0010	Preparer Note Data	1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character	1	Value "#"

SECTION 7 ELECTION EXPLANATION

ELECTION EXPLANATION

Election Explanation Record

The Election Explanation record is a variable length record composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin election explanation data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty pages is allowed. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple notes.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"nnnn"
		4	Value "*****"
0000		6	"ELCbbb"
0001		6	Blank
0002		5	"PGnnb" (nn = 01-20)
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		4	Blank
0005		4	N, Value 0001 - 4000
			Text Data Character Count
0010		1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
			Elections Data
		1	Value "#"
			Record Terminus Character

SECTION 7 REGULATORY EXPLANATION

REGULATORY EXPLANATION

Regulatory Explanation Record

The Regulatory Explanation record is a variable length record composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin regulatory explanation data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty page records is permitted. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple explanations.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"nnnn"
		4	Value "*****"
0000	Record ID	6	"REGbbb"
0001	Reserved	6	Blank
0002	Page Number	5	"PGnnb" (nn = 01-20)
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	4	Blank
0005	Text Data Character Count	4	N, Value 0001 - 4000
0010	Regulatory Data	1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character	1	Value "#"

SECTION 8 STATE RECORDS

Generic Record

The generic record is used by states for various state income tax forms. In order to program software using the generic record developers must obtain a copy of the states' software specifications.

The State Direct Deposit Section should be blank if there is no direct deposit or direct debit at the state level. There is no connection between the federal and state direct deposit or direct debit fields since these can differ.

The Consistency Section contains fields which when non-zero are checked against the corresponding 1040 field. If non-equal the taxpayer's returns will be rejected.

- |

Field #	Identification	Length	Description
***** HEADER SECTION *****			
	Byte Count	4	"2500" for fixed; "nnnn" for variable format
	Start of Record Sentinel	4	Value "****"
0000	Record ID Type	6	"STbbbb"
0001	Form Number	6	"0001bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form/Schedule Number	7	N Value "0000001"
*****Header ends			
0010	State Code	2	A Values: AL AR AZ CO CT DC DE GA HI ID IL IN IA KS KY LA MD MI MO MS MT ND NE NC NJ NM NY OH OK OR PA RI SC UT VA VT WI WV
0011	CITY CODE	2	A Reserved for future use
0019	State-Only-Indicator	2	"SO"(State Only return data)
0020	Declaration Control Number	14	N Assigned by filer
	a. First Two Positions	2	N Value Always "00"
	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 Value "4"
*****			
0023	Return Sequence Number	16	N Required Entry
	a. ETIN of transmitter	5	N Must Equal RSN
	b. Trans Use Field	2	N in 1040, A or EZ
	c. Julian Date of Tr	3	N
	d. Trans Seq. Number	2	N (01-99)
	e. Seq Number of Ret	4	N (0001-9999)

## SECTION 8 STATE RECORDS

## Generic Record (Continued)

Field #	Identification	Length	Description
***** STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION *****			
0024	Direct Deposit/Debit Indicator	1	1 = Direct Deposit 2 = If Direct Debit
0025	Reserved-RTN-Flag	1	N For State Use Only
0030	State-Routing Transit	9	N blank if no State DD
0032	State-RTN-Indicator (IRS Use Only)		N 0 = No State RTN Present   1 = State RTN found on FOMF 2 = State RTN not found on FOMF
0035	State-Deposit Acct No	17	AN blank if no State DD
0040	State-Checking-Acct	1	"X" or blank
0048	State-Savings-Acct	1	"X" or blank
***** INDICATORS *****			
0049	On-Line-State-Return	1	A Value "O" = On-Line
***** PARTICIPANT SECTION *****			
0050	State Numeric Area	27	N
	a. Preparer SSN/Preparer TIN	9	N or PNNNNNNNN 1040 Seq 1360
	b. Preparer EIN	9	N 1040 Seq 1380
	c. Preparer ZIP	5	N 1040 Seq 1410-5
	d. Preparer ZIP+4	4	N 1040 Seq 1410-4
0052	State Alphanumeric Area	93	AN
	a. Mailbox ID	5	AN
	b. Preparer Firm Name	35	AN 1040 Seq 1370
	c. Preparer Address	30	AN
	d. Preparer City	20	AN 1040 Seq 1390
	e. Preparer State	2	AN 1040 Seq 1400
	f. Preparer Self-Empl Ind	1	AN 1040 Seq 1350
***** ENTITY SECTION *****			
0055	Spouse's SSN	9	N
0060	Name Line 1	35	AN Required Entry
	a. Primary Last Name	32	AN
	b. Primary Suffix	3	AN
0065	Name Line 2	35	AN
	a. Secondary Last Name	32	AN
	b. Secondary Suffix	3	AN
0070	Name Line 3	35	AN
	a. Primary First Name	16	AN
	b. Primary Middle Init	1	AN
	c. Secondary First Name	16	AN
	d. Secondary Middle Init	1	AN
	e. Filler	1	AN Blank
0075	Address Line 1	35	AN
0077	Foreign Street Address	35	AN
0080	Address Line 2	35	AN
0085	City	22	A
0087	Foreign City State or Province	35	AN
0090	City Code	5	N
0095	State Abbreviation	2	A

SECTION 8 STATE RECORDS

Generic Record (Continued)

Field #	Identification	Length	Description
0098	Foreign Country	22	A
0100	Zip Code	12	N
0105	County	20	A
0110	County Code	5	N
0115	Telephone Number	12	AN

**NOTE:** If the return has a domestic address, the following must be present:  
(Seq 075), (Seq 095), and (Seq 0100).

If the return has a foreign address, the following must be present  
(Seq 077), (Seq 087), and (Seq 098)

\*\*\*\*\* CONSISTENCY SECTION \*\*\*\*\*

0150	Federal Filing Status	1	N Please see Part I, Sect 12, Para. 09(h)
0155	Total Federal Exemptions	2	N See Seq 0150 Desc.
0160	Wages, Salaries, Tips	12	N See Seq 0150 Desc.
0165	Taxable Interest	12	N See Seq 0150 Desc.
0170	Tax Exempt Interest	12	N See Seq 0150 Desc.
0175	Dividends	12	N See Seq 0150 Desc.
0180	State Refund	12	N See Seq 0150 Desc.
0185	Taxable Social Sec Benefits	12	N See Seq 0150 Desc.
0190	Keogh Plan and SEP Deductions	12	N See Seq 0150 Desc.
0195	Adjusted Gross Income	12	N See Seq 0150 Desc.
0200	Standard/Itemized Deductions	12	N See Seq 0150 Desc.
0205	Earned Income Credit	12	N See Seq 0150 Desc.

\*\*\*\*\* ALPHANUMERIC SECTION \*\*\*\*\*

0300	Alphanumeric Field 1	80	AN
	a. Software Developer Code	10	AN
	b. Paid Preparer Name	31	AN 1040 Seq 1340
	c. Preparer Phone Number	10	AN
	d. Non-Paid Preparer	13	AN 1040 Seq 1338
	e. Preparer State EIN	16	AN
0305	Alphanumeric Field 2	80	AN
0310	Alphanumeric Field 3	80	AN
0315	Alphanumeric Field 4	80	AN
0320	Alphanumeric Field 5	80	AN

\*\*\*\*\* SIGNED NUMERIC SECTION \*\*\*\*\*

0350	Numeric Field 1	12	N
0355	Numeric Field 2	12	N
0360	Numeric Field 3	12	N
0365	Numeric Field 4	12	N
0370	Numeric Field 5	12	N
0375	Numeric Field 6	12	N
0380	Numeric Field 7	12	N
0385	Numeric Field 8	12	N
0390	Numeric Field 9	12	N
0395	Numeric Field 10	12	N
0400	Numeric Field 11	12	N

## SECTION 8 STATE RECORDS

## Generic Record (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0405	Numeric Field 12	12	N
0410	Numeric Field 13	12	N
0415	Numeric Field 14	12	N
0420	Numeric Field 15	12	N
0425	Numeric Field 16	12	N
0430	Numeric Field 17	12	N
0435	Numeric Field 18	12	N
0440	Numeric Field 19	12	N
0445	Numeric Field 20	12	N
0450	Numeric Field 21	12	N
0455	Numeric Field 22	12	N
0460	Numeric Field 23	12	N
0465	Numeric Field 24	12	N
0470	Numeric Field 25	12	N
0475	Numeric Field 26	12	N
0480	Numeric Field 27	12	N
0485	Numeric Field 28	12	N
0490	Numeric Field 29	12	N
0495	Numeric Field 30	12	N
0500	Numeric Field 31	12	N
0505	Numeric Field 32	12	N
0510	Numeric Field 33	12	N
0515	Numeric Field 34	12	N
0520	Numeric Field 35	12	N
0525	Numeric Field 36	12	N
0530	Numeric Field 37	12	N
0535	Numeric Field 38	12	N
0540	Numeric Field 39	12	N
0545	Numeric Field 40	12	N
0550	Numeric Field 41	12	N
0555	Numeric Field 42	12	N
0560	Numeric Field 43	12	N
0565	Numeric Field 44	12	N
0570	Numeric Field 45	12	N
0575	Numeric Field 46	12	N
0580	Numeric Field 47	12	N
0585	Numeric Field 48	12	N
0590	Numeric Field 49	12	N
0595	Numeric Field 50	12	N
0600	Numeric Field 51	12	N
0605	Numeric Field 52	12	N
0610	Numeric Field 53	12	N
0615	Numeric Field 54	12	N
0620	Numeric Field 55	12	N
0625	Numeric Field 56	12	N
0630	Numeric Field 57	12	N
0635	Numeric Field 58	12	N
0640	Numeric Field 59	12	N
0645	Numeric Field 60	12	N
0650	Numeric Field 61	12	N
0655	Numeric Field 62	12	N

## SECTION 8 STATE RECORDS

## Generic Record (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0660	Numeric Field 63	12	N
0665	Numeric Field 64	12	N
0670	Numeric Field 65	12	N
0675	Numeric Field 66	12	N
0680	Numeric Field 67	12	N
0685	Numeric Field 68	12	N
0690	Numeric Field 69	12	N
0695	Numeric Field 70	12	N
0700	Numeric Field 71	12	N
0705	Numeric Field 72	12	N
0710	Numeric Field 73	12	N
0715	Numeric Field 74	12	N
0720	Numeric Field 75	12	N
0725	Numeric Field 76	12	N
0730	Numeric Field 77	12	N
0735	Numeric Field 78	12	N
0740	Numeric Field 79	12	N
0745	Numeric Field 80	12	N
0750	Numeric Field 81	12	N
0755	Numeric Field 82	12	N
0760	Numeric Field 83	12	N
0765	Numeric Field 84	12	N
0770	Numeric Field 85	12	N
0775	Numeric Field 86	12	N
0780	Numeric Field 87	12	N
0785	Numeric Field 88	12	N
0790	Numeric Field 89	12	N
0795	Numeric Field 90	12	N
0800	Numeric Field 91	12	N
0805	Numeric Field 92	12	N
0810	Numeric Field 93	12	N
0815	Numeric Field 94	12	N
0820	Numeric Field 95	12	N
0825	Numeric Field 96	12	N
0830	Numeric Field 97	12	N
0835	Numeric Field 98	12	N
0840	Numeric Field 99	12	N
0845	Numeric Field 100	12	N
0850	Numeric Field 101	12	N
0855	Numeric Field 102	12	N
0860	Numeric Field 103	12	N
0865	Numeric Field 104	12	N
0870	Numeric Field 105	12	N
0875	Numeric Field 106	12	N
0880	Numeric Field 107	12	N
0885	Numeric Field 108	12	N
0890	Numeric Field 109	12	N



SECTION 8    STATE RECORDS

Generic Record (Continued)

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
0895	Numeric Field 110	12	N
0900	Numeric Field 111	12	N
0905	Numeric Field 112	12	N
0910	Numeric Field 113	12	N
0915	Numeric Field 114	12	N
0920	Numeric Field 115	12	N
0925	Numeric Field 116	12	N
	Record Terminus	1	Value #

SECTION 8 STATE RECORDS

Unformatted Record

The unformatted record is used by most states for various state and federal income tax forms. In order to program software using the unformatted record, developers must obtain a copy of the states' software specifications.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** HEADER SECTION *****			
	Byte Count	4	"4861" for fixed; "nnnn" for variable format
	Start of Record Sentinel	4	Value "*****"
0000	Record ID Type	6	"STbbbb"
0001	Form Number	6	"0002bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form/Schedule Number	7	N "0000001" to "0000009"
*****Header ends			
0010	State Code	2	A Values: AL AR AZ CO CT DC DE GA HI ID IL IN IA KS KY LA MD MI MO MS MT ND NE NC NJ NM NY OH OK OR PA RI SC UT VA VT WI WV
0011	CITY CODE	2	A Reserved for future use
0020	Declaration Control Number	14	N Assigned by filer
	a. First Two Positions	2	N Value Always "00"
	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 Value "4"
***** DATA SECTION *****			
0050	Form Data (line 001)	80	AN
	. .		(See Section 12 of File
	. .		Specs Paragraph .04
	. .		for character restrictions)
	. .		
	. .		(Up to 60 lines of data per page may be entered)
	. .		
0345	Form Data (line 060)	80	AN
	Record Terminus	1	Value "#"

SECTION 9      SUMMARY RECORD

The final record for each tax return is the SUMMARY RECORD. (A "1" in the paper document indicator field shows that the paper document specified is a part of the return, and has been attached to the Taxpayer Declaration Form 8453, else enter "0". When a Paper Document Indicator is used the Taxpayer cannot use a Self-Select PIN signature on the return). The format is as follows:

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0314" for Fixed or Variable Format
		4	Value "*****"
0000	Record ID	6	Value "SUMbbb"
0001	Filler	11	Blank
0002	Taxpayer Identification Number	9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003	Filler	8	Blank
0010	Electronic Return Originator Name	35	AN
0020	Electronic EFIN of ERO	6	N
0030	Intermediate Service Provider EFIN/SBIN	6	AN or blank
0040	Number of Logical Records in Tax Return	6	N (Maximum = 009999)
0050	Number of Form W-2 Records	2	N (00-50)
0055	Filler	2	Blank
0060	Number of Form W-2G Records	2	N (00-30)
0063	Number of Form W-2GU Records	2	N (00-10)
0070	Number of Form 1099-R Records	2	N (00-10)

## SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0075	Number of FEC Records		2	N (00-10)
0080	Number of Schedule Records		3	N (000-099) (Occurrences of "SCHb")
0090	Number of Form Records		4	N (0000-0999) (Occurrences of "FRMb")
0100	Number of Statement Record Lines		5	N (00000-00999) (Occurrences of "LN")
0110	Number of Preparer Note Records		2	N (00-20) (Occurrences of "NTE")
0120	Number of Election Explanation Records		2	N (00-20) (Occurrences of "ELC")
0130	Number of Regulatory Explanation Records		2	N (00-20) (Occurrences of "REG")
0133	Number of STCGL Records		5	N (00000-30000)
0135	Number of LTCGL Records		5	N (00000-30000)
0140	Presence of Authentication Record		1	N (0-1) (Occurrence of "ATH")
0150	Paper Document Indicator 1		1	"1" = Form 8283, Section B Appraisal Summary, else "0"
0170	Paper Document Indicator 3		1	"1" = Form 8332, Release of Exemption for Child of divorced or Separated Parents, else "0"
0180	Paper Document Indicator 4		1	"1" = Form 3468, Historic Structure Certificate, else "0"
0185	Paper Document Indicator 5		1	"1" = Form 3115, Change in Accounting Method, else "0"

## SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0188	Paper Document Indicator 6	1	"1" = Form 5713, International Boycott Requests/Clauses, else "0"
0189	Paper Document Indicator 8	1	"1" = Form 8885, Health   Coverage Tax Credit, else "0"
0190	IP Address	39	AN, Allowable special   characters are: period, colon, or blank (For On-Line Filer)
0195	IP E-Mail Address	50	AN, special characters   or blank (For On-Line Filer)
0200	IP Date	8	YYYYMMDD or blank (For On-Line Filer)
0210	IP Time	6	HHMMSS or blank (For On-Line Filer)
0215	IP Time Zone	2	US-Universal Standard,   ES-Eastern Standard, ED-Eastern Daylight, CS-Central Standard, CD-Central Daylight, MS-Mountain Standard, MD-Mountain Daylight, PS-Pacific Standard, PD-Pacific Daylight, AS-Alaskan Standard, AD-Alaskan Daylight, HS-Hawaiian Standard, HD-Hawaiian Daylight, or blank (For On-Line Filer)
0217	IP Routing Transit Number	9	N, "Check" or blank   (For On-Line Filer)
0219	IP Depositor Account Number	17	AN (includes hyphens   or blank) (For On-Line Filer)
0220	E-Mail Indicator	1	"Y", "N" or blank (For On-Line Filer)

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0230	Software I.D. Number	8	N
0240	Software Version Identifier	15	AN
0250	State Abbreviation	2	NO ENTRY
0260	Electronic Postmark Date	8	YYYYMMDD or blanks (yyyy   = 2003)
0270	Electronic Postmark Time	4	HHMM or blanks (HH = 00-23, MM = 00-59)
0280	Electronic Postmark Time Zone	1	"E" = Eastern Time Zone "C" = Central Time Zone "M" = Mountain Time Zone "P" = Pacific Time Zone "A" = Alaskan Time Zone "H" = Hawaiian Time Zone or blank
0290	Consortium Return Indicator	1	"C" or blank    --
	Record Terminus Character	1	Value "#"

## SECTION 10 RECAP

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0120" for Fixed or Variable Format
		4	Value "*****"
0000	Record ID	6	"RECAPb"
0010	Filler	8	Blank
0020	Total EFT	6	N
0030	Total Return Count	6	N RANGE = (000001 - 999999)
0040	Electronic Trnsmtr Identification Number (Etin)	7	N (includes Transmitter's Use Code)
0050	Julian Day of Transmission	3	N (Must be the same as on the TRANA record)
0060	Transmission Seq Number for Julian Day in 0050	2	N
0070	Total Accepted Returns	6	IRS Use
0080	Total Duplicated Returns	6	IRS Use
0090	Total Rejected Returns	6	IRS Use
0100	Total Duplicated EFT	6	IRS Use
0110	IRS Computed EFT Count	6	IRS Use
0120	IRS Computed Return Count	6	IRS Use
0130	Total State Only Return Count	6	N (000001-999999)
0135	Total Accepted State Only Returns	6	IRS Use

SECTION 10 RECAP

Recap Record (Continued)

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0137 Filler		5	Blank
0140 Reserved for IRS Use Only		20	AN
Record Terminus Character		1	Value "#"