

# **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**  
**HIGHLIGHT TO THIS REVISION OF RECORD LAYOUTS**

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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 "N" = <b>ETD On-Line</b> "O" = Online Filing
0180	Reserved	1	IRS Use Only
	Record Terminus Character	1	Value "#"

TRANS Record "B"

TRANB                                      Transmission Information Record - B

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

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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
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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 Identification No.		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 Identification No.	Form Ref.	Length	Field Description
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1274	70c	1	"X" or blank
Checking Account Indicator			
1276	70c	1	"X" or blank
Savings Account Indicator			
1278	70d	17	AN (includes hyphens or   blank)
Depositor Account Number			
1280	71	12	N
Applied to ES Tax			
1290	72	12	N
Amount Owed			
1295	73	1	NO ENTRY
ES Penalty Indicator			
1300	73	12	N
ES Penalty Amount			
1303		1	"X" or blank
Third Party Designee "Yes" Box			
1305		1	"X" or blank
Third Party Designee "No" Box			
1307		35	AN or "PREPARER"
Third Party Designee Name			
1309		10	N
Third Party Designee Telephone Number			
1313		5	AN or blank
Third Party Designee PIN			
1315		12	No Entry
Remittance			
1321		5	N (PIN Use Only)
Primary Taxpayer Signature			
1323		25	AN
Occupation			
1324		5	N (PIN Use Only)
Spouse Signature			
1325		1	"X" or blank
Surviving Spouse			
1326		1	"X" or blank
Personal Representative			
1327		25	AN
Spouse Occupation			
1328		10	N
Taxpayer Daytime Telephone Number			

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 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
-----	-----	-----	-----
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
-----	-----	-----	-----
		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 Identification No.		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
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
-----	-----	-----	-----
		4	Byte Count "0153" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "SCHEIC"
0001		6	Schedule Type "1040bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Schedule Occurrence Number N 0000001
0007		4	Qualifying Child Name Control - 1 First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0010	1	10	Qualifying Child First Name - 1 AN (first name) or blank
0011	1	15	Qualifying Child Last Name - 1 AN (last name) or blank
0015	2	9	Qualifying SSN - 1 N
0030	3(a)	1	Student "Yes" Box - 1 "X" or blank
0035	3(a)	1	Student "No" Box - 1 "X" or blank
0040	3(b)	1	Disabled "Yes" Box - 1 "X" or blank
0045	3(b)	1	Disabled "No" Box - 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	Start of Record Sentinel Value "*****"
0000		6	Record ID "SCHbbF"
0001		6	Schedule Type "1040bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Schedule Occurrence Number N 0000001 - 0000002
0010		35	Name of Proprietor AN
0020		9	SSN of Proprietor N
0030	A	35	Principal Product AN
0040	B	6	Agricultural Activity Code N or blank
0050	C-1	1	Accounting Method Cash Indicator "X" or blank
0060	C-2	1	Accounting Method Accrual Indicator "X" or blank
0070	D	9	Employer ID. Number N or blank
0100	E	1	Materially Participate Yes Indicator "X" or blank
0110	E	1	Materially Participate No Indicator "X" or blank
0140	1	12	Sales Amount of Livestock Purchased N
0150	2	12	Cost or Other Basis N

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)
			Number
0714		1	blank
0715		7	N 0000001 - 0000002
			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 No.	Identification	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

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
			Subtract Line 2 from Line 1
0040	4	12	N
0050	5	12	N
			Taxable Income from 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)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
			Schedule Occurrence Number
0010	1	1	"X" or blank
			Over 65
0020	2	1	"X" or blank
			Retire/Disabled
0030	3	1	"X" or blank
			Both Over 65
0040	4	1	"X" or blank
			Both Under 65, One Retired
0050	5	1	"X" or blank
			Both Under 65, Both Retired
0060	6	1	"X" or blank
			One Over 65, Other Retired
0070	7	1	"X" or blank
			One Over 65, Other Not Retired
0080	8	1	"X" or blank
			Over 65, Did Not Live With Spouse
0090	9	1	"X" or blank
			Under 65, Did Not 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
-----	-----	----	-----	-----
	Byte Count		4	"0053" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbb3"
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	Over 65	1	1	"X" or blank
0020	Retire/Disabled	2	1	"X" or blank
0030	Both Over 65	3	1	"X" or blank
0040	Both Under 65, One Retired	4	1	"X" or blank
0050	Both Under 65, Both Retired	5	1	"X" or blank
0060	One Over 65, Other Retired	6	1	"X" or blank
0070	One Over 65, Other Not Retired	7	1	"X" or blank
0080	Over 65, Did Not Live With Spouse	8	1	"X" or blank
0090	Under 65, Did Not Live With Spouse	9	1	"X" or blank
0100	Prior Year Statement Indicator	II-2	1	"X" or blank
	Record Terminus Character		1	Value "#"

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
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0082	Min. Allowable Church Wages	5b	12	N
0084	Combined SE and Allowable Church Wages	6	12	N
0088	SST Wages/RRT Comp	8a	12	N
0090	Unreported Tips	8b	12	N
0100	Total Wages/Unreported Tips	8c	12	N
0110	Allowable SE Amount	9	12	N
0150	Tax Base Amount	10	12	N
0159	SE Base Amount	11	12	N
0160	Self-Employment Tax	12	12	N
0165	Deduction for 1/2 of Self-Employment Tax	13	12	N
0170	Farm Optional Meth Amt	15	12	N
0180	Non-Farm Opt Meth Amt	16	12	N
0190	Non-Farm Opt Base Amount	17	12	N
	Record Terminus Character		1	Value "#"



Schedule SE (Short Form) - Conversion Guide

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

<u>Field No.</u>	<u>Schedule SE 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