

Internal Revenue Service

PART II

Electronic Return Record Layouts for Individual Income Tax Returns

TAX YEAR 2004

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

**RECORD LAYOUTS HIGHLIGHTS FOR
TAX YEAR 2004**

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Form T (Page 1 - Page 5), Allocation Record

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**RECORD LAYOUTS HIGHLIGHTS FOR
TAX YEAR 2004**

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III. NON-UPDATED 2004 FORM CHANGES

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

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1040 Return Record Layouts for Tax Year 2004

General Instructions

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

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

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

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

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

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

1040 Return Record Layouts for Tax Year 2004

General Instructions (Cont'd)

Field Description Abbreviations

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

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

Repeated Field Description Values

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

SECTION 1 TRANS RECORD

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

TRANS Record "A"

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

SECTION 1 TRANS RECORD

TRANS Record "A" continued

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

SECTION 1 TRANS RECORD

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

SECTION 2 TAX RETURN

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

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

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

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

(42 characters)

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

SECTION 2 TAX RETURN

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

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

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

SECTION 2 TAX RETURN

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

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

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

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

SECTION 2 TAX RETURN

Proposed Record ID Fields for All Record Types Except Tax Return

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

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

Begin Data Fields (starting with Field # 0010).

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1417" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "200412", YYYYMM
0006	Filler	1	blank
0007	Return Sequence Number	16	N
0008	Declaration Control Number	14	N
0010	Primary SSN	9	N (Your Social Security Number)
0020	Primary Date of Death	8	YYYYMMDD or blank
0030	Secondary SSN	9	N or blank
0040	Secondary Date of Death	8	YYYYMMDD or blank
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0164	Exempt Spouse Name	6b	25	AN
0165	Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	AN (first name, blank) or "STMBnn"
+0171	Dependent Last Name 1	6c(1)	15	AN (last name) or blank.
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0182	Dependent Name control 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	11	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0240	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
0355	Total Exemptions	6d	2	Value Range 00-99
0357	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0364	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0368	Adoption Literal	7	3	"AB", "SNE" or blank
0369	Adoption Amt	7	12	N
0370	Fringe Benefit Literal	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

Field No.	Identification	Form Ref.	Length	Field Description
0375	Wages, Salaries, Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0390	F8814 Dividends Line 9a	9a	5	"F8814" or blank
0391	F8814 Div Line 9a Amt	9a	12	N
0392	F8814 Dividends Line 9b	9b	5	"F8814" or blank
0393	F8814 Div Line 9b Amt	9b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N
0420	State/Local Income Tax Refund	10	12	N
0430	Alimony Received	11	12	N
0440	Business Income/Loss	12	12	N
0447	Capital Distribution Box	13	1	"X" or blank
0450	Capital Gain/Loss	13	12	N
0460	F4684 Literal	14	5	"F4684" or blank --
0470	Other Gain/Loss	14	12	N
0475	IRA Distributions Received	15a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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0477	IRA Distribution Literal	15b	8	"ROLLOVER" or blank
@0479	IRA Distribution Explanation	15b	6	"STMBNN" or blank
0480	Taxable IRA Amount	15b	12	N
0485	Pensions Annuities Received	16a	12	N
0487	Pensions and Annuities Literal	16b	8	"ROLLOVER" or blank
0495	Taxable Pensions Amount	16b	12	N
0510	Rent/Royalty/Part/ Estates/Trusts Inc	17	12	N
0520	Farm Income	18	12	N
0545	Repayment Literal	19	6	"REPAID" or blank
0551	Repayment Amount	19	12	N
0552	Unemployment Compensation	19	12	N
0553	Social Security Benefits	20a	12	N
0555	SS Benefit Indicator	20a	3	"D", "LSE" or blank
0557	Taxable Amount of Social Security	20b	12	N
*0560	Type of Other Income	21	25	AN, "MSA", "LTC", "MED&MSA" or "STMBNN"
+0570	Amount of Other Income	21	12	N
*0574	Housing/Foreign Earned Income Exclusion Literal	21	12	Values "FORMb2555", "FORMb2555-EZ", "STMBNN" or blank

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

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

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

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

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

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

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

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

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

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

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

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

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

Field Identification No.	Form Ref.	Length	Field Description	
0164	Exempt Spouse Name	6b	25	AN
0165	Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instruction)
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	AN (first name, blank) or "STMbnn"
+0171	Dependent Last Name - 1	6c(1)	15	AN (last name) or blank
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
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0182	Dependent Name control - 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	11	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control - 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'

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Field Identification No.		Form Ref.	Length	Field Description
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0240	Number of Children Who Lived with You		2	Value Range 00-99
0247	Number of Children Not living With You		2	Value Range 00-99
0350	Number of Other Dependents Listed		2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99
0357	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0364	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0368	Adoption Literal	7	3	"AB", "SNE" or blank
0369	Adoption Amt	7	12	N
0370	Fringe Benefit Literal		2	"FB" or blank
0371	Dependent Care Benefits Literal		3	"DCB" or blank
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries, Tips	7	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N
0450	Total Capital Gain/Loss	10	12	N
0475	IRA Distributions Received	11a	12	N
0477	IRA Distribution Literal	11b	8	"ROLLOVER" or blank
@0479	IRA Distribution Explanation	11b	6	"STMBnn" or blank
0480	Taxable IRA Amount	11b	12	N
0485	Pensions Annuities Received	12a	12	N
0487	Pensions and Annuities Literal	12b	8	"ROLLOVER" or blank
0495	Taxable Pensions Amount	12b	12	N
0545	Repayment Literal		6	"REPAID" or blank
0551	Repayment Amount		12	N
0552	Unemployment Compensation	13	12	N
0553	Social Security Benefits	14a	12	N

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

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

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

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

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

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

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0985" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"RETbbb"
0001	Type	6	"1040Zb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Tax Period	6	Value "200412", YYYYMM
0006	Filler	1	blank
0007	Return Sequence Number	16	N
0008	Declaration Control Number	14	N
0010	Primary SSN	9	N (Your Social Security Number)
0020	Primary Date of Death	8	YYYYMMDD or blank
0030	Secondary SSN	9	N or blank
0040	Secondary Date of Death	8	YYYYMMDD or blank
0050	Primary Name Control	4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

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

Field Identification No.	Form Ref.	Length	Field Description
0097		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0100		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERN FORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110		1	"X" or blank
0115		1	"X" or blank
0120		1	"X" or blank
0125		1	"X" or blank
@0135		6	"STMbnn" or blank
0357	1	3	"DFC" or blank
0358	1	12	N
0362	1	3	"PRI" or blank
0364	1	12	N
0366	1	3	"HSH" or blank

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

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

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

SECTION 3 SCHEDULES

Schedule Record Identification

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

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

(Begin data fields of the Schedule record layout.)

SCHEDULE A

Itemized Deductions

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

SCHEDULE A

Itemized Deductions

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

SCHEDULE A

Itemized Deductions

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

SCHEDULE B

Interest and Ordinary Dividends

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

SCHEDULE B

Interest and Ordinary Dividends

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

SCHEDULE B

Interest and Ordinary Dividends

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

SCHEDULE B

Interest and Ordinary Dividends

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

SCHEDULE 1

Interest and Ordinary...

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

SCHEDULE 1

Interest and Ordinary...

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

SCHEDULE 1

Interest and Ordinary...

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

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0713" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbC"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000008
			Schedule Occurrence Number
0010		35	AN
			Name of Proprietor
0015		9	N
			SSN of Proprietor
0020	A	20	AN
			Principal Business
0030	B	6	N
			Business Code
0040	C	45	AN
			Business Name
0060	D	9	N
			Employer ID Number
0061	E	35	AN
			Business Address
0062	E	30	AN
			Business City/State/ Zip Code
0063	F(1)	1	"X" or blank
			Cash Acctg Method
0064	F(2)	1	"X" or blank
			Accrual Acctg Meth
0066	F(3)	1	"X" or blank
			Other Acctg Method
*0068	F(3)	25	AN or "STMbnn"
			Type of Other Meth

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

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

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

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

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

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

SCHEDULE C-EZ

Net Profit from Business...

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

SCHEDULE C-EZ

Net Profit from Business...

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

Field Identification No.		Form Ref.	Length	Field Description
-----		----	-----	-----
	Byte Count		4	"0914" 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", or "WORTHLSS"
+0050	ST Sales Price 1	1(d)1	12	N, or "EXPIRED", or "WORTHLSS"
+0060	ST Cost/Other Basis 1	1(e)1	12	N, or "EXPIRED"
+0075	ST Gain or Loss - 1	1(f)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", or "WORTHLSS"
0120	ST Sales Price 2	1(d)2	12	N, or "EXPIRED", or "WORTHLSS"

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

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

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

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

Field Identification No.	Form Ref.	Length	Field Description
		4	"0097" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
1840		6	Record ID "SCHbbD"
1841		6	Schedule Type "1040bb"
1842		5	Page Number "PG02b"
1843		9	Taxpayer Identification Number N (Primary SSN)
1844		1	Filler blank
1845		7	Schedule Occurrence Number N 0000001

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

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

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

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

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

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

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

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

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

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

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

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

Supplemental Income and Loss

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

SCHEDULE EIC

Earned Income Credit

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

SCHEDULE EIC

Earned Income Credit

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

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

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

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

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

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

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0265" for Fixed; "nnnn" for variable format
		4	Value "*****"
0710		6	"SCHbbF"
0711		6	"1040bb"
0712		5	"PG02b"
0713		9	N (Primary SSN)
			Taxpayer 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

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

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

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

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

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

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

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

SCHEDULE J

Farm Income Averaging

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

SCHEDULE J

Farm Income Averaging

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

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

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

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

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

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

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

SCHEDULE SE

Self-Employment Tax

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

SCHEDULE SE

Self-Employment Tax

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

Schedule SE (Short Form) - Conversion Guide

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

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

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 "Pggnb", 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
-----	-----	-----	-----
		4	"1777" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"Tbbbbbb"
0002		5	"PG01b"
0003		9	N (SSN or ITIN) Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000010 Form Occurrence Number
0010		9	N, (Social Security Number, or Individual Taxpayer Identification Number)
0020	1	70	AN Block Name and Account Title-Acq
0030	2	70	AN Property Subdivision or Map Survey-Acq
0040	3a	40	AN Seller/Source of Acquisition Name
0050	3a	35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen Seller/Source of Acquisition Street Address
0060	3a	22	AN, Allowable special characters are: space, slash, and hyphen Seller/Source of Acquisition City

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Seller/Source of Acquisition State Abbreviation	3a	2	A (Standard Postal State Abbreviations)
0080	Seller/Source of Acquisition Zip Code	3a	12	N (left-justified)
0090	Date Acquired	3b	8	YYYYMMDD
0100	Cash Amount Paid	4a	12	N
0110	Interest-Bearing Notes Amount Paid	4b	12	N
0120	Non-Interest-Bearing Notes Amount Paid	4c	12	N
0130	Other Consideration Amount	5a	12	N
@0135	Other Consideration Amount Statement	5b	6	"STMbnn" or blank
0140	Legal Expenses	6	12	N
0150	Cruising, Surveying, Other Acquisition Expenses	7	12	N
0160	Property Total Cost or Other Basis	8	12	N
0170	Forest Land Units Number	9a	12	N
0180	Forest Land Cost or Other Basis Per Unit	9a	12	N
0190	Forest Land Total Cost or Other Basis	9a	12	N
0200	Other Unimproved Land Units Number	9b	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0210	Other Unimproved Land Cost or Other Basis Per Unit	9b	12	N
0220	Other Unimproved Land Total Cost or Other Basis	9b	12	N
0225	Improved Land Description	9c	70	AN
0230	Improved Land Units Number	9c	12	N
0240	Improved Land Cost or Other Basis Per Unit	9c	12	N
0250	Improved Land Total Cost or Other Basis	9c	12	N
0260	Merchantable Timber Unit-A	9d	20	AN
0270	Merchantable Timber Units Number-A	9d	12	N
0280	Merchantable Timber Cost or Other Basis/ Unit-A	9d	12	N
0290	Merchantable Timber Total Cost or Other Basis-A	9d	12	N
0300	Merchantable Timber Unit-B	9d	20	AN
0310	Merchantable Timber Units Number-B	9d	12	N
0320	Merchantable Timber Cost or Other Basis/ Unit-B	9d	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0330	Merchantable Timber Total Cost or Other Basis-B	9d	12	N
0340	Merchantable Timber Unit-C	9d	20	AN
0350	Merchantable Timber Units Number-C	9d	12	N
0360	Merchantable Timber Cost or Other Basis/ Unit-C	9d	12	N
0370	Merchantable Timber Total Cost or Other Basis-C	9d	12	N
0380	Merchantable Timber Unit-D	9d	20	AN
0390	Merchantable Timber Units Number-D	9d	12	N
0400	Merchantable Timber Cost or Other Basis/ Unit-D	9d	12	N
0410	Merchantable Timber Total Cost or Other Basis-D	9d	12	N
0420	Merchantable Timber Unit-E	9d	20	AN
0430	Merchantable Timber Units Number-E	9d	12	N
0440	Merchantable Timber Cost or Other Basis/ Unit-E	9d	12	N
0450	Merchantable Timber Total Cost or Other Basis-E	9d	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0460	Merchantable Timber Unit-F	9d	20	AN
0470	Merchantable Timber Units Number-F	9d	12	N
0480	Merchantable Timber Cost or Other Basis/ Unit-F	9d	12	N
0490	Merchantable Timber Total Cost or Other Basis-F	9d	12	N
@0495	Merchantable Timber Additional Info Statement	9d	6	"STMbnn" or blank
0500	Premerchantable Timber Unit-A	9e	20	AN
0510	Premerchantable Timber Units Number-A	9e	12	N
0520	Premerchantable Timber Cost or Other Basis/Unit-A	9e	12	N
0530	Premerchantable Timber Total Cost or Other Basis-A	9e	12	N
0540	Premerchantable Timber Unit-B	9e	20	AN
0550	Premerchantable Timber Units Number-B	9e	12	N
0560	Premerchantable Timber Cost or Other Basis/Unit-B	9e	12	N
0570	Premerchantable Timber Total Cost or Other Basis-B	9e	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0580	Premerchantable Timber Unit-C	9e	20	AN
0590	Premerchantable Timber Units Number- C	9e	12	N
0600	Premerchantable Timber Cost or Other Basis/Unit-C	9e	12	N
0610	Premerchantable Timber Total Cost or Other Basis-C	9e	12	N
0620	Premerchantable Timber Unit-D	9e	20	AN
0630	Premerchantable Timber Units Number- D	9e	12	N
0640	Premerchantable Timber Cost or Other Basis/Unit-D	9e	12	N
0650	Premerchantable Timber Total Cost or Other Basis-D	9e	12	N
@0655	Premerchantable Timber Additional Info Statement	9e	6	"STMbnn" or blank
0660	Improvements Description-A	9f	35	AN
0670	Improvements Unit-A	9f	20	AN
0680	Improvements Units Number-A	9f	12	N
0690	Improvements Cost or Other Basis/Unit- A	9f	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0700	Improvements Total Cost or Other Basis-A	9f	12	N
0710	Improvements Description-B	9f	35	AN
0720	Improvements Unit-B	9f	20	AN
0730	Improvements Units Number-B	9f	12	N
0740	Improvements Cost or Other Basis/Unit-B	9f	12	N
0750	Improvements Total Cost or Other Basis-B	9f	12	N
0760	Improvements Description-C	9f	35	AN
0770	Improvements Unit-C	9f	20	AN
0780	Improvements Units Number-C	9f	12	N
0790	Improvements Cost or Other Basis/Unit-C	9f	12	N
0800	Improvements Total Cost or Other Basis-C	9f	12	N
0810	Improvements Description-D	9f	35	AN
0820	Improvements Unit-D	9f	20	AN
0830	Improvements Units Number-D	9f	12	N
0840	Improvements Cost or Other Basis/Unit-D	9f	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0850	Improvements Total Cost or Other Basis-D	9f	12	N
0860	Improvements Description-E	9f	35	AN
0870	Improvements Unit-E	9f	20	AN
0880	Improvements Units Number-E	9f	12	N
0890	Improvements Cost or Other Basis/Unit-E	9f	12	N
0900	Improvements Total Cost or Other Basis-E	9f	12	N
0910	Improvements Description-F	9f	35	AN
0920	Improvements Unit-F	9f	20	AN
0930	Improvements Units Number-F	9f	12	N
0940	Improvements Cost or Other Basis/Unit-F	9f	12	N
0950	Improvements Total Cost or Other Basis-F	9f	12	N
@0955	Improvements Additional Info Statement	9f	6	"STMbnn" or blank
0960	Mineral Rights Unit	9g	20	AN
0970	Mineral Rights Units Number	9g	12	N
0980	Mineral Rights Cost or Other Basis/Unit	9g	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0990	Mineral Rights Total Cost or Other Basis	9g	12	N
1000	Total Cost or Other Basis	9h	12	N
@1005	Acquisition Timber- Cut Rights Pay-As- Cut 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	"0480" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
1020 Record ID		6	"FRMbbb"
1021 Form Number		6	"Tbbbb"
1022 Page Number		5	"PG02b"
1023 Taxpayer Identification Number		9	N (SSN or ITIN)
1024 Filler		1	blank
1025 Form Occurrence Number		7	N 0000001 - 0000010
1030 Other Unit of Measure Details		70	AN
1040 Block Name and Account Title-Dep	10	70	AN
1050 Preceding Year-End Timber EST (Quantity)	11a	12	N
1060 Preceding Year-End Timber Est (Cost/ Other Basis)	11b	12	N
1070 Increase/Decrease Timber Quantity	12a	12	N
1080 Addition for Growth (Number of Years)	13a	3	N
1090 Addition for Growth (Quantity)	13a(a)	12	N
1100 Premerchtable Acct Transfer (Quantity)	13b(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1110	Premerchtable Acct Transfer (Cost/ Other Basis)	13b(b)	12	N
1120	Def Reforest Acct Transfer (Quantity)	13c(a)	12	N
1130	Def Reforest Acct Transfer (Cost/ Other Basis)	13c(b)	12	N
1140	Acquired Timber Current Year (Quantity)	14(a)	12	N
1150	Acquired Timber Current Year (Cost/ Other Basis)	14(b)	12	N
1160	Capital Addition Current Year	15(b)	12	N
1170	Year-End Total Pre-Depletion (Quantity)	16(a)	12	N
1180	Year-End Total Pre-Depletion (Cost/ Other Basis)	16(b)	12	N
1190	Returnable Depletion Unit Rate	17(b)	6	R
1200	Cut Timber Quantity Current Year	18(a)	12	N
1210	Depletion Current Year	19(b)	12	N
1220	Timber Quantity Sold/Disposed of Current Year	20(a)	12	N
1230	Allowable as Basis of Sale	21(b)	12	N
1240	Timber Quantity Lost Current Year	22(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1250	Allowable Basis of Loss	23(b)	12	N
1260	Total Reductions Current Year (Quantity)	24a(a)	12	N
1270	Total Reductions Current Year (Cost/Other Basis)	24b(b)	12	N
1280	Net Year-End Quantity/Value (Quantity)	25(a)	12	N
1290	Net Year-End Quantity/Value (Cost/Other Basis)	25(b)	12	N
1300	Cut Timber Sold Quantity	26(b)	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0081" for Fixed; "nnnn" for variable format
		4	Value "*****"
1310		6	"FRMbbb"
1311		6	"Tbbbbbb"
1312		5	"PG03b"
1313		9	N (SSN or ITIN)
			Number
1314		1	blank
1315		7	N 0000001 - 0000010
1320	27	1	"X" or blank
			Section 631(a) Timber Cutting Election - Yes
1330	27	1	"X" or blank
			Section 631(a) Timber Cutting Election - No
@1335	28	6	"STMbnn" or blank
			Section 631(a) Adjusted Basis Statement
@1345	29	6	"STMbnn" or blank
			Section 631(a) Cut Timber Detail Statement
@1355	30	6	"STMbnn" or blank
			Section 631(a) Timber Valuation Statement
@1365	31	6	"STMbnn" or blank
			Section 631(a) Valuation Comparison Statement
@1375	32	6	"STMbnn" or blank
			Section 631(a) Operations Statement

Field Identification No.		Form Ref.	Length	Field Description
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@1385	Section 631(a) Activity Status Statement	33	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"1774" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
1420 Record ID		6	"FRMbbb"
1421 Form Number		6	"Tbbbb"
1422 Page Number		5	"PG04b"
1423 Taxpayer Identification Number		9	N (SSN or ITIN)
1424 Filler		1	blank
1425 Form Occurrence Number		7	N 0000001 - 0000010
1430 Block Name and Account Title-Sal	34	70	AN
1440 Property Subdivision or Map Survey-Sal	35	70	AN
1450 Purchaser Name	36a	40	AN
1460 Purchaser Street Address	36a	35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen
1470 Purchaser City	36a	22	AN, Allowable special characters are: space, slash, and hyphen
1480 Purchaser State Abbreviation	36a	2	A (Standard Postal State Abbreviation)
1490 Purchaser Zip Code	36a	12	N (left-justified)
1500 Date of Sale	36b	8	YYYYMMDD
1510 Cash Amount Rcvd	37a	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1520	Interest-Bearing Notes Amount Rcvd	37b	12	N
1530	Non-Interest-Bearing Notes Amount Rcvd	37c	12	N
@1535	Sale/Lease Agreement Provisions Statement	37	6	"STMbnn" or blank
1540	Other Consideration Amount-S	38a	12	N
@1545	Other Consideration Amount-S Statement	38b	6	"STMbnn" or blank
1550	Property Total Amount Rcvd	39	12	N
1560	Forest Land Units Number-S	40a	12	N
1570	Forest Land Cost/Other Basis per Unit-S	40a	12	N
1580	Forest Land Total Cost/Other Basis-S	40a	12	N
1590	Nonforested Land Units Number	40b	12	N
1600	Nonforested Land Cost/Other Basis Per Unit	40b	12	N
1610	Nonforested Land Total Cost/Other Basis	40b	12	N
1620	Improved Land Description-S	40c	70	AN
1630	Improved Land Units Number-S	40c	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1640	Improved Land Cost/ Other Basis Per Unit-S	40c	12	N
1650	Improved Land Total Cost/Other Basis-S	40c	12	N
1660	Merchantable Timber Unit-SA	40d	20	AN
1670	Merchantable Timber Units Number-SA	40d	12	N
1680	Merchantable Timber Cost/Other Basis Per Unit-SA	40d	12	N
1690	Merchantable Timber Total Cost/Other Basis-SA	40d	12	N
1700	Merchantable Timber Unit-SB	40d	20	AN
1710	Merchantable Timber Units Number-SB	40d	12	N
1720	Merchantable Timber Cost/Other Basis Per Unit-SB	40d	12	N
1730	Merchantable Timber Total Cost/Other Basis-SB	40d	12	N
1740	Merchantable Timber Unit-SC	40d	20	AN
1750	merchantable Timber Units Number-SC	40d	12	N
1760	Merchantable Timber Cost/Other Basis Per Unit-SC	40d	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1770	Merchantable Timber Total Cost/Other Basis-SC	40d	12	N
1780	Merchantable Timber Unit-SD	40d	20	AN
1790	Merchantable Timber Units Number-SD	40d	12	N
1800	Merchantable Timber Cost/Other Basis Per Unit-SD	40d	12	N
1810	Merchantable Timber Total Cost/Other Basis-SD	40d	12	N
1820	Merchantable Timber Unit-SE	40d	20	AN
1830	Merchantable Timber Units Number-SE	40d	12	N
1840	Merchantable Timber Cost/Other Basis Per Unit-SE	40d	12	N
1850	Merchantable Timber Total Cost/Other Basis-SE	40d	12	N
@1855	Merchantable Timber Additional Info Statement-S	40d	6	"STMbnn" or blank
1860	Premerchantable Timber Unit-SA	40e	20	AN
1870	Premerchantable Timber Units Number- SA	40e	12	N
1880	Premerchantable Timber Cost/Basis Per Unit-SA	40e	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1890	Premerchutable Timber Total Cost/ Other Basis-SA	40e	12	N
1900	Premerchutable Timber Unit-SB	40e	20	AN
1910	Premerchutable Timber Units Number- SB	40e	12	N
1920	Premerchutable Timber Cost/Basis Per Unit-SB	40e	12	N
1930	Premerchutable Timber Total Cost/ Other Basis-SB	40e	12	N
1940	Premerchutable Timber Unit-SC	40e	20	AN
1950	Premerchutable Timber Units Number- SC	40e	12	N
1960	Premerchutable Timber Cost/Basis Per Unit-SC	40e	12	N
1970	Premerchutable Timber Total Cost/ Other Basis-SC	40e	12	N
1980	Premerchutable Timber Unit-SD	40e	20	AN
1990	Premerchutable Timber Units Number- SD	40e	12	N
2000	Premerchutable Timber Cost/Basis Per Unit-SD	40e	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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2010	Premerchtable Timber Total Cost/ Other Basis-SD	40e	12	N
2020	Premerchtable Timber Unit-SE	40e	20	AN
2030	Premerchtable Timber Units Number- SE	40e	12	N
2040	Premerchtable Timber Cost/Basis Per Unit-SE	40e	12	N
2050	Premerchtable Timber Total Cost/ Other Basis-SE	40e	12	N
@2055	Premerchtable Timber Additional Info Statement-S	40e	6	"STMbnn" or blank
2060	Improvements Description-SA	40f	35	AN
2070	Improvements Unit-SA	40f	20	AN
2080	Improvements Units Number-SA	40f	12	N
2090	Improvements Cost/ Other Basis Per Unit-SA	40f	12	N
2100	Improvements Total Cost/Other Basis-SA	40f	12	N
2110	Improvements Description-SB	40f	35	AN
2120	Improvements Unit-SB	40f	20	AN
2130	Improvements Units Number-SB	40f	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2140	Improvements Cost/ Other Basis Per Unit-SB	40f	12	N
2150	Improvements Total Cost/Other Basis-SB	40f	12	N
2160	Improvements Description-SC	40f	35	AN
2170	Improvements Unit-SC	40f	20	AN
2180	Improvements Units Number-SC	40f	12	N
2190	Improvements Cost/ Other Basis Per Unit-SC	40f	12	N
2200	Improvements Total Cost/Other Basis-SC	40f	12	N
2210	Improvements Description-SD	40f	35	AN
2220	Improvements Unit-SD	40f	20	AN
2230	Improvements Units Number-SD	40f	12	N
2240	Improvements Cost/ Other Basis Per Unit-SD	40f	12	N
2250	Improvements Total Cost/Other Basis-SD	40f	12	N
2260	Improvements Description-SE	40f	35	AN
2270	Improvements Unit-SE	40f	20	AN
2280	Improvements Units Number-SE	40f	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2290	Improvements Cost/ Other Basis Per Unit-SE	40f	12	N
2300	Improvements Total Cost/Other Basis-SE	40f	12	N
2310	Improvements Description-SF	40f	35	AN
2320	Improvements Unit-SF	40f	20	AN
2330	Improvements Units Number-SF	40f	12	N
2340	Improvements Cost/ Other Basis per Unit-SF	40f	12	N
2350	Improvements Total Cost/Other Basis-SF	40f	12	N
@2355	Improvements Additional Info Statement-S	40f	6	"STMbnn" or blank
2360	Mineral Rights Unit- S	40g	20	AN
2370	Mineral Rights Units Number-S	40g	12	N
2380	Mineral Rights Cost/ Other Basis Per Unit-S	40g	12	N
2390	Mineral Rights Total Cost/Other Basis-S	40g	12	N
2400	Total Cost or Other Basis-S	40h	12	N
2410	Direct Sales Expenses	40i	12	N
2420	Profit or Loss	41	12	N

Field Identification No.	Form Ref.	Length	Field Description
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@2425 Lines 34-to-41- Format Additional Info Statement		6	"STMbnn" or blank
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0725" for Fixed; "nnnn" for variable format
		4	Value "*****"
2440		6	"FRMbbb"
2441		6	"Tbbbb"
2442		5	"PG05b"
2443		9	N (SSN or ITIN)
			Identification Number
2444		1	blank
2445		7	N 0000001 - 0000010
2450	42	50	AN
			Account/Block/Tract/ Area-A
2460	42	25	AN
			Kind of Activity-A
2470	42	12	N
			Treated Acres Number-A
2480	42	12	N
			Total Expenditures-A
2490	42	50	AN
			Account/Block/Tract/ Area-B
2500	42	25	AN
			Kind of Activity-B
2510	42	12	N
			Treated Acres Number-B
2520	42	12	N
			Total Expenditures-B
2530	42	50	AN
			Account/Block/Tract/ Area-C
2540	42	25	AN
			Kind of Activity-C

Field Identification No.		Form Ref.	Length	Field Description
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2550	Treated Acres Number-C	42	12	N
2560	Total Expenditures-C	42	12	N
2570	Account/Block/Tract/ Area-D	42	50	AN
2580	Kind of Activity-D	42	25	AN
2590	Treated Acres Number-D	42	12	N
2600	Total Expenditures-D	42	12	N
2610	Total Treated Acres Number	42	12	N
2620	Total Activities Expenditures	42	12	N
@2625	Additional Activities Statement	42	6	"STMbnn" or blank
2630	Block Name and Account Title-Act	43	70	AN
2640	Begin-Year Balance Acres	44	12	N
2650	Begin-Year Balance Total Cost/Other Basis	44	12	N
2660	Begin-Year Balance Average Rate Per Acre	44	12	N
2670	Cur-Year Acquisition Acres	45	12	N
2680	Cur-year Acquisition Total Cost/Other Basis	45	12	N

Field Identification No.		Form Ref.	Length	Field Description
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2690	Cur-Year Acquisition Average Rate Per Acre	45	12	N
2700	Cur-Year Sales Acres	46	12	N
2710	Cur-Year Sales Total Cost/Other Basis	46	12	N
2720	Cur-Year Sales Average Rate Per Acre	46	12	N
2730	Other Changes Acres	47	12	N
2740	Other Changes Total Cost/Other Basis	47	12	N
2750	Other Changes Average Rate Per Acre	47	12	N
2760	Year-End Balance Acres	48	12	N
2770	Year-End Balance Total Cost/Other Basis	48	12	N
2780	Year-End Balance Average Rate Per Acre	48	12	N
@2785	Additional Land Ownership Statement	48	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0951" 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
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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

Field Identification No.		Form Ref.	Length	Field Description
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0130	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	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, W, "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, W, 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, W, 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-N, P, R-T, V, W, 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 Other Deducts/ Benefits Type 4	14	8	AN or blank
0302 Other Deducts/ Benefits Amt 4	14	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0370	State Name 1	15	2	A (Standard Postal State Abbreviations)
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
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	2	'See 1st Occ.'
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
0490	State Name 3	15	2	'See 1st Occ.'
0500	Employer's State ID Number 3	15	14	AN or blank
0515	State Wage 3	16	12	N
0520	State Income Tax 3	17	12	N
0525	Local Wages/Tips 3	18	12	N
0527	Local Income Tax 3	19	12	N
0530	Name of Locality 3	20	9	AN
0540	State Name 4	15	2	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0550	Employer's State ID Number 4	15	14	AN or blank
0560	State Wage 4	16	12	N
0570	State Income Tax 4	17	12	N
0575	Local Wages/Tips 4	18	12	N
0577	Local Income Tax 4	19	12	N
0580	Name of Locality 4	20	9	AN
0590	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 (%)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0022	Payer's Address		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
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"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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 (.)
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)
			Taxpayer Identification Number
0004		1	blank
			Filler
0005		7	N (0000001 - 0000010)
			Form Occurrence Number
0010		1	"X" or blank
			Corrected W-2GU
0020	a	14	AN, or blank
			Control Number
0030		1	"X", or blank
			Void Ind
0040	b	9	N
			Employer Identification Number
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
			Employer Name Control
0050	c	35	AN, Allowable special characters are: ampersand (&), hyphen(-), slash (/), comma (,), plus (+) and blank ()
			Employer Name

Field Identification No.		Form Ref.	Length	Field Description
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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

FEC RECORD

Foreign Employer Compensation Record

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
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
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 "US" for Country Code)
0130	Country Code	2	A, (from Country Code Table for foreign residence, or "US" for U.S. residence)
0140	Foreign Employer's Name	45	AN, Allowable special characters are space, slash, hyphen, ampersand, and percent

FEC RECORD

Foreign Employer Compensation Record

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
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
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
		4	"0385" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"970bbb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001 - 0000002
0020		9	N
0030		1	"X" or blank
0040		1	"X" or blank
0050	A	8	DT (YYYYMMDD)
*0060	A	25	AN or "STMbnn"
0070	C	1	"X" or blank "Yes" Box
0080	C	1	"X" or blank Box
@0090	C	6	"STMbnn" or blank
0100	D	1	"X" or blank Actual Cost "Yes" Box
0110	D	1	"X" or blank Actual Cost "No" Box

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0120	Actual Cost "No" Explanation	D	6	"STMbnn" or blank
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Most Recent Purchases Box	7a	1	"X" or blank
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0420	Other Pooling Method Explanation	9	6	"STMbnn" or blank
@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

FORM 970

Application to Use LIFO Inventory
Method

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

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0080	Treat All Property As Depreciable - No Box	3	1	"X" or blank
@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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0200	Foreign Tax Credit Carryover	13	12	N
0210	Amount Excluded Under Section 1081(b)	Part III	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0120	Taxable Amount	2a	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0255	State Distribution - 1	12(1)	12	N
0260	Local Income Tax W/ Held - 1	13(1)	12	N
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	"1060" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "1116bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001 - 0000020
0010		3	Alt. Min. Tax Literal "AMT" or blank
0020	a	1	Passive Income "X" or blank
0030	b	1	High Wthldg Tax Interest "X" or blank
0040	c	1	Financial Services Income "X" or blank
@0045	c	6	Financial Service Income Statement "STMbnn" or blank
0050	d	1	Shipping Income "X" or blank
0060	e	1	DISC Dividends "X" or blank
0070	f	1	FSC Distributions "X" or blank
0080	g	1	Lump Sum Distributions "X" or blank
0093	h	1	Section 901(j) Income "X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0096	Income Re-Sourced By Treaty	i	1	"X" or blank
0098	Limitation Income	j	1	"X" or blank
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

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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0580	Taxes Paid Indicator	m	1	"X" or blank
0590	Taxes Accrued Indicator	n	1	"X" or blank
0600	Date Paid/Accrued A	oA	10	DT or "1099 Taxes"
0610	Taxes Wthld on Dividends Foreign Curr. A	pA	12	N
0620	Taxes Wthld Rent/Roy. Foreign Curr. A	qA	12	N
0630	Taxes Wthld on Interest Foreign Curr. A	rA	12	N
0640	Other Taxes Paid/Accrued Foreign Curr. A	sA	12	N
@0645	Taxes Wthld/Paid/Accrued Curr. A Statement		6	"STMbnn" or blank
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	10	DT or "1099 Taxes"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
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
@0745	Taxes Wthld/Paid/Accrued Curr. B Statement		6	"STMbnn" or blank
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
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	10	DT or "1099 Taxes"
0810	Taxes Wthld on Dividends Foreign Curr. C	pC	12	N
0820	Taxes Wthld on Rent/Roy. Foreign Curr. C	qC	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0830	Taxes Wthld on Interest Foreign Curr. C	rC	12	N
0840	Other Taxes Paid/Acrued Foreign Curr. C	sC	12	N
@0845	Taxes Wthld/Paid/Accrued Curr. C Statement		6	"STMbnn" or blank
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
0910	Total Foreign Tax Paid/Acrued 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)
			Taxpayer 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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1177	Credit for Taxes on General Limitation Income	29	12	N
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
-----	-----	-----	-----	-----
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Did decedent leave a will "No" box	1	1	"X" or blank
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

Employee Business Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0031	Total Meals/ Entertainment	6B	12	N
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)
			Number
0131		1	blank
0132		7	N 0000001 - 0000002
*0134	11(a)	8	DT or "STMbnn"
+0135	12(a)	6	N
+0145	13(a)	6	N
+0155	14(a)	6	R
+0165	15(a)	6	N
+0175	16(a)	6	N
+0185	17(a)	6	N
			Miles (1)
0195	11(b)	8	DT
0205	12(b)	6	N
0215	13(b)	6	N
0225	14(b)	6	R
0235	15(b)	6	N
0245	16(b)	6	N
			Miles (2)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0256	Other Personal Miles(2)	17(b)	6	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0441	Inclusion Amount (2)	24b(b)	12	N
0443	Rental minus Inclusion (2)	24c(b)	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0560	Vehicle 2 Basis	30(b)	12	N
0600	Vehicle 2 Section 179 Deduction	31(b)	12	N
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	Record ID	6	"FRMbbb"
0001	Form Number	6	"2106Zb"
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	1	12 N
0013	Parking Fees, Tolls, Transportation	2	12 N
0017	Travel Expense	3	12 N
0023	Business Expenses	4	12 N
0025	Total Meals/ Entertainment Expenses	5	12 N
0027	Meals/Entertainment Expenses Allowed	5	12 N
0031	Total Expenses	6	12 N
0134	Vehicle Date	7	8 DT

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0145	Business Miles	8a	6	N
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
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+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	"0167" 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
0025 Current Year Tax After Credits	1	12	N
0035 Other Taxes	2	12	N
0045 Refundable Credits	3	12	N
0055 Current Year Tax	4	12	N
0065 Multiply Line 4 by .90	5	12	N
0075 Withholding Taxes	6	12	N
0085 Net Tax Due	7	12	N

Field Identification No.	Form Ref.	Length	Field Description
0092 Annual Payment Based on Prior Year	8	12	N
0106 Required Annual Payment	9	12	N
0115 Owe Penalty No Box	9	1	"X" or blank
0125 Owe Penalty Yes Box	9	1	"X" or blank
0135 Waiver of Entire Penalty Box	A	1	"X" or blank
0145 Waiver of Part of Penalty Box	B	1	"X" or blank
0155 Annualized Income Installment Method Box	C	1	"X" or blank
0165 Actually Withheld Box	D	1	"X" or blank
0173 Joint Return Box	E	1	"X" or blank
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0170" for Fixed; "nnnn" for variable format
		4	Value "*****"
0175		6	"FRMbbb"
0176		6	"2210bb"
0177		5	"PG02b"
0178		9	N (Primary SSN)
			Taxpayer Identification Number
0182		1	blank
0184		7	N 0000001
0185	10	12	N
			Line 9 Amount, Form 2210
0187	11	12	N
			Line 6 Amount
0195	12	12	N
			Total Estimated Tax Payments
0197	13	12	N
			Add Lines 11 and 12
0201	14	12	N
			Total Underpayment for Year
0205	15	12	N
			Multiply Line 14 by Applicable %
0215	16	12	N
			Due Date Pd Multiplied Amount
0225	17	13	"AMOUNTbWAIVED" or blank
			Waived Literal/ Short Method
0227	17	12	N
			Waived Amount/short Method
@0233	17	6	"STMbnn" or blank
			Waived Explanation/ Short Method

Field Identification No.	Form Ref.	Length	Field Description
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0245 Penalty	17	12	N
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Field Identification No.	Form Ref.	Length	Field Description
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Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0583" for Fixed; "nnnn" for variable format
		4	Value "*****"
0246		6	"FRMbbb"
0248		6	"2210bb"
0258		5	"PG03b"
0262		9	N (Primary SSN)
			Taxpayer Identification Number
0263		1	Blank
0264		7	N 0000001
0265	18(a)	12	N
			Required Installment A
0275	18(b)	12	N
			Required Installment B
0285	18(c)	12	N
			Required Installment C
0295	18(d)	12	N
			Required Installment D
0298	19(a)	12	N
			Estimated Tax Paid and Withheld A
0303	19(b)	12	N
			Estimated Tax Paid and Withheld B
0305	19(c)	12	N
			Estimated Tax paid and withheld C
0308	19(d)	12	N
			Estimated Tax Paid and Withheld D
0315	23(a)	12	N
			Applied Overpayment A

Field Identification No.		Form Ref.	Length	Field Description
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0325	Underpayment A	25(a)	12	N
0335	Overpayment A	26(a)	12	N
0355	Previous Column Overpayment B	20(b)	12	N
0365	Tax To Be Applied B	21(b)	12	N
0375	Taxes Due Column B	22(b)	12	N
0385	Applied Overpayment B	23(b)	12	N
0395	Applied Underpayment B	24(b)	12	N
0405	Underpayment B	25(b)	12	N
0415	Overpayment B	26(b)	12	N
0435	Previous Column Overpayment C	20(c)	12	N
0445	Tax To Be Applied C	21(c)	12	N
0455	Taxes Due Column C	22(c)	12	N
0465	Applied Overpayment C	23(c)	12	N
0475	Applied Underpayment C	24(c)	12	N
0485	Underpayment C	25(c)	12	N
0495	Overpayment C	26(c)	12	N
0515	Previous Column Overpayment D	20(d)	12	N
0525	Tax To Be Applied D	21(d)	12	N
0535	Taxes Due Column D	22(d)	12	N
0545	Applied Overpayment D	23(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description	
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0565	Underpayment D	25(d)	12	N	
0580	Number of Days Computed A	27(a)	3	N	
0590	Penalty A	28(a)	12	N	
0595	Period 2 Days Computed A	29(a)	3	N	
0600	Period 2 Penalty A	30(a)	12	N	
0602	Period 3 Days Computed A	31(a)	3	N	
0609	Period 3 Penalty A	32(a)	12	N	--
0612	Number of Days Computed B	27(b)	3	N	--
0618	Penalty B	28(b)	12	N	--
0621	Period 2 Days Computed B	29(b)	3	N	--
0626	Period 2 Penalty B	30(b)	12	N	--
0628	Period 3 Days Computed B	31(b)	3	N	
0633	Period 3 Penalty B	32(b)	12	N	--
0637	Number of Days Computed C	27(c)	3	N	--
0639	Penalty C	28(c)	12	N	
0642	Period 2 Days Computed C	29(c)	3	N	--

Field Identification No.		Form Ref.	Length	Field Description
0644	Period 2 Penalty C	30(c)	12	N
0647	Period 3 Days Computed C	31(c)	3	N
0649	Period 3 Penalty C	32(c)	12	N
0652	Period 3 Days computed D	31(d)	3	N
0654	Period 3 Penalty D	32(d)	12	N
0656	Waived Amount	33	12	N
@0658	Waiver Explanation	33	6	"STMbnn" or blank
0671	Total Underpayment	33	12	N

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"1363" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0800 Record ID		6	"FRMbbb"
0805 Form Number		6	"2210bb"
0810 Page Number		5	"PG04b"
0815 Taxpayer Identification Number		9	N (Primary SSN)
0820 Filler		1	blank
0825 Form Occurrence Number		7	N 0000001
0900 AGI Amount Period A	1(a)	12	N
0905 Annualized Income A	3(a)	12	N
0910 Itemized Deductions A	4(a)	12	N
0920 Annualized Itemized Deductions A	6(a)	12	N
0930 Return Standard Deductions A	7(a)	12	N
0940 Installment Deduction Amount A	8(a)	12	N
0950 Net Income Amount A	9(a)	12	N
0960 Exemption Claimed Amt A	10(a)	12	N
0970 Taxable Income Amt A	11(a)	12	N
0980 Tentative Tax Amt A	12(a)	12	N
0990 Annualized SE Tax A	13(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1000	Other Taxes A	14(a)	12	N
1010	Tax Before Credits A	15(a)	12	N
1020	Allowed Credits A	16(a)	12	N
1030	Net Tax Due Amount A	17(a)	12	N
1040	Applicable Tax Due Amount A	19(a)	12	N
1050	Tax Due Amount A	21(a)	12	N
1060	Installment Tax Amount A	22(a)	12	N
1070	Aggregate Tax Due Amount A	24(a)	12	N
1080	Required Installment Amount A	25(a)	12	N
1090	AGI Amount Period B	1(b)	12	N
1100	Annualized Income B	3(b)	12	N
1110	Itemized Income B	4(b)	12	N
1120	Annualized Itemized Deductions B	6(b)	12	N
1130	Return Standard Deduction B	7(b)	12	N
1140	Installment Deduction Amount B	8(b)	12	N
1150	Net Income Amount B	9(b)	12	N
1160	Exemption Claimed Amt B	10(b)	12	N
1170	Taxable Income Amt B	11(b)	12	N
1180	Tentative Tax Amt B	12(b)	12	N
1190	Annualized SE Tax B	13(b)	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
1200	Other Taxes B	14(b)	12	N
1210	Tax Before Credits B	15(b)	12	N
1220	Allowed Credits B	16(b)	12	N
1230	Net Tax Due Amount B	17(b)	12	N
1240	Applicable Tax Due Amount B	19(b)	12	N
1250	Accumulated Installment Amt B	20(b)	12	N
1260	Tax Due Amount B	21(b)	12	N
1270	Installment Tax Amount B	22(b)	12	N
1280	Accumulated Adjusted Tax Amount B	23(b)	12	N
1290	Aggregate Tax Due Amount B	24(b)	12	N
1300	Required Installment Amount B	25(b)	12	N
1310	AGI Amount Period C	1(c)	12	N
1320	Annualized Income C	3(c)	12	N
1330	Itemized Deductions C	4(c)	12	N
1340	Annualized Itemized Deductions C	6(c)	12	N
1350	Return Standard Deduction C	7(c)	12	N
1360	Installment Deduction Amount C	8(c)	12	N
1370	Net Income Amount C	9(c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1380	Exemption Claimed Amt C	10(c)	12	N
1390	Taxable Income Amt C	11(c)	12	N
1400	Tentative Tax amt C	12(c)	12	N
1410	Annualized SE Tax C	13(c)	12	N
1420	Other Taxes C	14(c)	12	N
1430	Tax Before Credits C	15(c)	12	N
1440	Allowed Credits C	16(c)	12	N
1450	Net Tax Due Amount C	17(c)	12	N
1460	Applicable Tax Due Amount C	19(c)	12	N
1470	Accumulated Installment Amt C	20(c)	12	N
1480	Tax Due Amount C	21(c)	12	N
1490	Installment Tax Amount C	22(c)	12	N
1500	Accumulated Adjusted Tax Amount C	23(c)	12	N
1510	Aggregate Tax Due Amount C	24(c)	12	N
1520	Required Installment Amount C	25(c)	12	N
1530	AGI Amount Period D	1(d)	12	N
1540	Annulized Income D	3(d)	12	N
1550	Itemized Deductions D	4(d)	12	N
1560	Annulized Itemized Deductions D	6(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1570	Return Standard Deduction D	7(d)	12	N
1580	Installment Deduction Amount D	8(d)	12	N
1590	Net Income Amount D	9(d)	12	N
1600	Exemption Claimed Amt D	10(d)	12	N
1610	Taxable Income Amt D	11(d)	12	N
1620	Tentative Tax Amt D	12(d)	12	N
1630	Annualized SE Tax D	13(d)	12	N
1640	Other Taxes D	14(d)	12	N
1650	Tax Before Credits D	15(d)	12	N
1660	Allowed Credits D	16(d)	12	N
1670	Net Tax Due Amount D	17(d)	12	N
1680	Applicable Tax Due Amount D	19(d)	12	N
1690	Accumulated Installment Amt D	20(d)	12	N
1700	Tax Due Amount D	21(d)	12	N
1710	Installment Tax Amount D	22(d)	12	N
1720	Accumulated Adjusted Tax Amount D	23(d)	12	N
1730	Aggregate Tax Due Amount D	24(d)	12	N
1740	Required Installment Amount D	25(d)	12	N
1750	Net SE Earnings A	26(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1760	SST/RRT Wages A	28(a)	12	N
1770	Net Prorated Social Security Tax Limit A	29(a)	12	N
1780	Annulized SST/RRT Wages A	31(a)	12	N
1790	Annualized Net Self-Employment Earnings A	33(a)	12	N
1800	Annualized SE Tax A	34(a)	12	N
1810	Net SE Earnings B	26(b)	12	N
1820	SST/RRT Wages B	28(b)	12	N
1830	Net Prorated Social Security Tax Limit B	29(b)	12	N
1840	Annualized SST/RRT Wages B	31(b)	12	N
1850	Annualized Net Self-Employment Earnings B	33(b)	12	N
1860	Annualized SE Tax B	34(b)	12	N
1870	Net SE Earnings C	26(c)	12	N
1880	SST/RRT Wages C	28(c)	12	N
1890	Net Prorated Social Security Tax Limit C	29(c)	12	N
1900	Annualized SST/RRT Wages C	31(c)	12	N
1910	Annualized Net Self-Employment Earnings C	33(c)	12	N
1920	Annualized SE Tax C	34(c)	12	N
1930	Net SE Earnings D	26(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1940	SST/RRT Wages D	28(d)	12	N
1950	Net Prorated Social Security Tax Limit D	29(d)	12	N
1960	Annualized SST/RRT Wages D	31(d)	12	N
1970	Annualized Net Self-Employment Earnings D	33(d)	12	N
1980	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)
			Number
0004		1	blank
0005		7	N 0000001
			Number
0010		9	N
0013	1a	1	"X" or blank
			Box
0016	1b	1	"X" or blank
			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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Current Year Tax	10	12	N
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	"0390" 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
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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	
0210	Unrecaptured Section 1250 Gain	1b	12	N	--
0220	Section 1202 Gain	1c	12	N	
0225	Collectibles Gain 28%	1d	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	"0539" 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)	19	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)	29	AN
			City/State/Zip 1
*+0040	1(c)	9	AN, "STMbnn" or "TAXEXEMPT"
			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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0060	Name of Care Provider 2	1(a)	19	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)	29	AN
0090	SSN/EIN 2	1(c)	9	AN, "STMbnn" or "TAXEXEMPT"
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.'

Field Identification No.	Form Ref.	Length	Field Description
0225	2(c)	12	'See 1st Occ.'
0230	3	12	N
0260	4	12	N
0270	5	12	N
0290	6	12	N
0295	7	12	N
0300	8	6	R
@0315	9	6	"STMbnn" or blank
0318	9	4	"CPYE" or blank
0320	9	12	N
0324	9	35	AN
0326	9	9	N
0328	9	12	N
0332	10	12	N
0335	11	12	N
0337	12	12	N
0339	13	12	N
			--
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0295" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0340		6	Record ID "FRMbbb"
0341		6	Form Number "2441bb"
0342		5	Page Number "PG02b"
0343		9	Taxpayer Identification Number N (Primary SSN)
0344		1	Filler blank
0345		7	Form Occurrence Number N 0000001
0350	14	12	Employer Paid Benefits N
0353	15	12	Forfeited Amount N
0356	16	12	Adjusted Paid Benefits N
0360	17	12	Qualified Expenses N
0370	18	12	Smaller of Adjusted or Qualified N
0380	19	12	Earned Income N
0390	20	12	Spouse Earned Income N
0400	21	12	Tentative Exclusion N
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Child and Dependent Care Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0500	Sole Proprietorship/ Partnership Amt	22	12	N
0510	Subtract Line 22 from Line 16	23	12	N
0520	Enter \$5000/\$2500	24	12	N
0530	Deductible Benefits	25	12	N
0540	Smaller of Line 21 or 24	26	12	N
0545	Deductible Benefits Repeated	27	12	N
0550	Excluded Benefits	28	12	N
0570	Taxable Benefits	29	12	N
0580	Allowed Cared for Amt	30	12	N
0590	Deductible/Excluded Benefits Repeated	31	12	N
0600	Net Allowable Amount	32	12	N
0610	Total Qualified Expenses	33	12	N
0620	Smaller of Qualified Expenses	34	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0539" 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)	19	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)	29	AN
*+0040 SSN/EIN 1	1(c)	9	AN, "STMbnn" or "TAXEXEMPT"
+0045 SSN/EIN Type 1	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0050	Amount Paid 1	1(d)	12	N
0060	Name of Care Provider 2	1(a)	19	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)	29	AN
0090	SSN/EIN 2	1(c)	9	AN, "STMbnn" or "TAXEXEMPT"
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.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
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
0335	AMT Worksheet Amount	11	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0337	Subtract Line 11 from 10	12	12	N
0339	Credit for Child and Dependent Care Expenses	13	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0223" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0340		6	Record ID "SCHbb2"
0341		6	Schedule Type "1040Ab"
0342		5	Page Number "PG02b"
0343		9	Taxpayer Identification Number N (Primary SSN)
0344		1	Filler blank
0345		7	Schedule Occurrence Number N 0000001
0350	14	12	Employer Paid Benefits N
0353	15	12	Forfeited Amount N
0356	16	12	Adjusted Paid Benefits N
0360	17	12	Qualified Expenses N
0370	18	12	Smaller of Adjusted or Qualified N
0380	19	12	Earned Income N
0390	20	12	Spouse Earned Income N
0400	21	12	Tentative Exclusion N
			--
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			--
			--
			--
			--
			--
0550	22	12	Excluded Benefits N

Field Identification No.		Form Ref.	Length	Field Description
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0570	Taxable Benefit	23	12	N
0580	Allowed Cared for Amt	24	12	N
0590	Excluded Benefit Repeated	25	12	N
0600	Net Allowable Amount	26	12	N
0610	Total Qualified Expenses	27	12	N
0620	Smaller of Qualified Expenses	28	12	N
	Record Terminus Character		1	Value "#"

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
0006		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0007		9	N (Your Social Security Number)
0008		6	"WAIVER" or blank
@0009		6	"STMbnn" or blank
0010	1	70	AN, Allowable special characters are space, slash, hyphen and literal "NONE"
0015	1	2	A
0020	2	25	AN
0030	3	45	AN, Allowable Special Characters are: space, slash, hyphen, ampersand, and percent

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 "2003" 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
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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 n"
+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.'

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0372	Date Arrived in US - 4	14a(4)	8	'See 2nd Occ.'
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.'

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

Field Identification No.		Form Ref.	Length	Field Description
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@0805	Earned Income Computation	18f	6	"STMbnn" or blank
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

Field Identification No.		Form Ref.	Length	Field Description
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0950	Education	22c	12	N
0960	Home Leave	22d	12	N
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 \$31.64 or Enter \$11,581
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

Field Identification No.		Form Ref.	Length	Field Description
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1160	Number of Days in Qualifying Period	36	3	Value Range 000-365
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
-----	-----	-----	-----
		4	"0524" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	Value "FRMbbb"
0001		6	"2555Zb"
0002		5	"PG01b"
0003		9	N (Your Social Security Number)
0004		1	blank
0005		7	N 0000001 - 0000002
0006		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0007		9	N (Your Social Security Number)
0010	1a	1	"X" or blank - Yes
0020	1a	1	"X" or blank - No
0030	1b	8	YYYYMMDD or blank
0040	1b	8	YYYYMMDD or blank, and literal "CONTINUE"
0050	2a	1	"X" or blank Yes
0060	2a	1	"X" or blank No

Field Identification No.		Form Ref.	Length	Field Description
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0070	Physical Presence Test FROM	2b	8	YYYYMMDD
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	Country Code	4	2	A
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 "2003" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0210	No Form 2555/2555-EZ Filed	10b	1	"X" or blank
0220	Revoked Exclusions - Yes	10c	1	"X" or blank
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
-----	-----	-----	-----
		4	"0375" for Fixed; "nnnn" for variable format
		4	Value "*****"
0280		6	"FRMbbb"
0281		6	"2555Zb"
0282		5	"PG02b"
0283		9	N (Primary SSN)
			Number
0284		1	blank
0285		7	N 0000001 - 0000002
*0290	12a(1)	8	YYYYMMDD, "STMbnn" or blank
	1		
+0300	12b(1)	8	YYYYMMDD or blank
+0310	12c(1)	3	Value Range 000-999
			US on Business - 1
+0320	12d(1)	12	N
			Income Earned in US on Business - 1
0330	12a(2)	8	YYYYMMDD or blank
			2
0340	12b(2)	8	'See 1st Occ.'
0350	12c(2)	3	'See 1st Occ.'
			Number of Days in US on Business - 2
0360	12d(2)	12	'See 1st Occ.'
			Income Earned in US on Business - 2
0370	12a(3)	8	'See 2nd Occ.'
			Date Arrived in US - 3
0380	12b(3)	8	'See 1st Occ.'
			Date Left US - 3

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0390	Number of Days in US on Business - 3	12c(3)	3	'See 1st Occ.'
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.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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.'
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
-----	-----	-----	-----
		4	"0472" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	Value "3468bb"
0002		5	Value "PG01b"
0003		9	Primary SSN
			Taxpayer Identification Number
0004		1	Blank
0005		7	N 0000001
			Form Occurrence Number
0010		9	NO ENTRY
0020	1a	1	"X" or blank
			Section 47(d)(5) Election Box
@0025	1a	6	"STMbnn" or blank
			Rehabilitation Credit Attachment
0030	1b	12	N
			Qualified Rehabilitation Pre- 1936 Buildings
0040	1b	12	N
			Calculated Expenditures Pre- 1936 Buildings
0045	1c	1	"Y" or blank
			Historic Structure Certification on File
0050	1c	12	N
			Certified Historic Structures
0060	1c	12	N
			Calculated Expenditures Certified Historic Struct.

Field Identification No.		Form Ref.	Length	Field Description
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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

Field Identification No.		Form Ref.	Length	Field Description
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@0165	Allowable Credit Attachment	5	6	"STMBnn" or blank
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
0215	Credits from Form 1040	9b	12	N
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				--
0280	Possessions Tax Credit (Form 5735)	9c	12	NO ENTRY
0290	Fuel Credit Nonconventional	9d	12	N
0300	Electric Vehicle Credit (Form 8834)	9e	12	N
0310	Total Credits	9f	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
-----	-----	-----	-----
		4	"0583" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"3800bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
0020	1a	12	N
			Current Year Investment Credit
0030	1b	12	N
			Current Year Work Opportunity Credit
0040	1c	12	N
			Current Year Welfare To Work Credit
0050	1d	12	N
			Current Year Credit for Alcohol Used As Fuel
0060	1e	12	N
			Current Year Credit for Increasing Research
0070	1f	12	N
			Current Year Low- Income Housing Credit
0080	1g	12	N
			Current Year Enhanced Oil Recovery Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Current Year Disabled Access Credit	1h	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0166	Prior Year New Market Credit Amount	2	12	N
0170	Current Year General Business Credit	2	12	N
@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
0285	Credits from Form 1040	12b	12	N

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Field Identification No.		Form Ref.	Length	Field Description
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				--
0350	Possession Tax Credit (Form 5735)	12c	12	NO ENTRY
0360	Nonconventional Fuel Source Credit	12d	12	N
0370	Electric Vehicle Credit (Form 8834)	12e	12	N
0380	Total Credits	12f	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
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
-----	-----	-----	-----
Byte Count		4	"0295" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4136bb"
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 Off-Highway Business Use Gallons	1a(c)	6	N
0020 Use On Farm For Farming Purpose Gallons	1b(c)	6	N
0030 Nontaxable Use of Gasoline Type - 1	1c(a)	2	Values "03, 04, 05, 07" or blank
0040 Nontaxable Use of Gasoline Gallons - 1	1c(c)	6	N
0050 Nontaxable Use of Gasoline Type - 2	1c(a)	2	Values "03, 04, 05, 07" or blank
0060 Nontaxable Use of Gasoline Gallons - 2	1c(c)	6	N
0070 Nontaxable Use of Gasoline Credit Amount	1c(d)	12	N
0080 Gasohol 10% Alcohol Type	1d(a)	2	Values "01, 02, 03, 04, 05, 07" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Gasohol 10% Alcohol Gallons	1d(c)	6	N
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

Field Identification No.	Form Ref.	Length	Field Description
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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
@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

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

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

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0780 Gasohol Blenders 7.7% Credit Amount	9b(d)	12	N
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)
			Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Number
0010		35	AN
0020		9	N
*0030		50	AN or "STMbnn"
0040		50	AN
0050		50	AN
0060	1	12	N
0070	2	12	N
0080	3	12	N
0090	4	12	N
0100	5	12	N
0110	7	12	N
			Security Wages and Tips
0120	8	12	N
			Line 6 minus Line 7

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0124	Tips Subject To Medicare Only Literal	9	10	"1.45%bTIPS"
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)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	Original Rate (2)	1B	6	R
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0380	Original Rate (4)	1D	6	R
0383	Cost or Other Basis (4)	2D	12	N
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
-----	-----	-----	-----
Byte Count		4	"0822" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4562bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000030
0010 Activity		30	AN
0012 Section 179 Property Cost for Current Year	2	12	N
0014 Section 179 Property Adjusted	4	12	N
0018 Overall Dollar Limitation Adjusted	5	12	N
*0020 Class of Property 1	6(a)1	20	AN or "STMbnn"
+0030 Cost 1	6(b)1	12	N
+0040 Elected Cost 1	6(c)1	12	N
0050 Class of Property 2	6(a)2	20	AN
0060 Cost 2	6(b)2	12	N
0070 Elected Cost 2	6(c)2	12	N
0080 Listed Property	7(c)	12	N

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

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

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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
+0815	Recovery Period 1/ Over 50%	26(f)1	2	N
+0822	Method 1/Over 50%	26(g)1	7	AN
+0830	Deprec Deduction 1/ Over 50%	26(h)1	12	N
+0840	179 Expense 1/ Over 50%	26(i)1	12	N
0850	Description 2/ Over 50%	26(a)2	9	AN
0860	Date Service 2/ Over 50%	26(b)2	8	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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0970	Deprec Basis 3/ Over 50%	26(e)3	12	N
0975	Recovery Period 3/ Over 50%	26(f)3	2	N
0985	Method 3/Over 50%	26(g)3	7	AN
0990	Deprec Deduction 3/ Over 50%	26(h)3	12	N
1000	179 Expense 3/ Over 50%	26(i)3	12	N
*1010	Description 1/ < or = 50%	27(a)1	10	AN or "STMbnn"
+1020	Dt Service 1/ < or = 50%	27(b)1	8	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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+1630	Commuting Miles 1	31(a)	6	N
+1640	Other Personal Miles 1	32(a)	6	N
+1645	Total Miles 1	33(a)	6	N
1660	Business Miles 2	30(b)	6	N
1670	Commuting Miles 2	31(b)	6	N
1680	Other Personal Miles 2	32(b)	6	N
1685	Total Miles 2	33(b)	6	N
1700	Business Miles 3	30(c)	6	N
1710	Commuting Miles 3	31(c)	6	N
1720	Other Personal Miles 3	32(c)	6	N
1725	Total Miles 3	33(c)	6	N
1740	Business Miles 4	30(d)	6	N
1750	Commuting Miles 4	31(d)	6	N
1760	Other Personal Miles 4	32(d)	6	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1840	Other Personal Miles 6	32(f)	6	N
1845	Total Miles 6	33(f)	6	N
*1850	Vehicle Available Yes 1	34(a)	6	"X", "STMbnn" or blank
+1860	Vehicle Available No 1	34(a)	1	"X" or blank
+1863	Primary Use by Over 5% Owner/Relative Yes 1	35(a)	1	"X" or blank
+1867	Primary Use by Over 5% Owner/Relative No 1	35(a)	1	"X" or blank
+1870	Another Vehicle Yes 1	36(a)	1	"X" or blank
+1880	Another Vehicle No 1	36(a)	1	"X" or blank
1910	Vehicle Available Yes 2	34(b)	1	"X" or blank
1920	Vehicle Available No 2	34(b)	1	"X" or blank
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

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

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

Depreciation and Amortization

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

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		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
			(1)
*+0040	4A	12	N or "STMbnn"
			(1)
+0050	5A	12	N
			(1)
+0060	6A	12	N
			(1)
+0070	7A	12	N
			(1)
+0080	8A	12	N
			(1)
+0090	9A	12	N
			(1)
0100	1B	56	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Cost or Other Basis (2)	2B	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0280	Property Desc D (4)	1D	56	AN
0290	Cost or Other Basis (4)	2D	12	N
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
-----	-----	-----	-----
		4	"1075" for Fixed; "nnnn" for variable format
		4	Value "*****"
0460		6	"FRMbbb"
0461		6	"4684bb"
0462		5	"PG02b"
0463		9	N (Primary SSN)
			Taxpayer Identification Number
0464		1	blank
0465		7	N 0000001
			Form Occurrence Number
*0470	19A	56	AN or "STMbnn"
			Property Desc A (1)
+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)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0570	Cost or Adj Basis (2)	20B	12	N
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

Casualties and Thefts

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0750	Cost or Adj Basis (4)	20D	12	N
0760	Insurance (4)	21D	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0910	Short - Gains from Casualties or Thefts (2)	29(c)	12	N
0920	Short - Totals Trade, Business	30(b)(i)	12	N
0930	Short - Totals Income Producing Property	30(b)(ii)	12	N
0940	Short - Totals Gains from Casualties 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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
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	"0894" 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
			Property Gain/Loss 1
			Property Desc 2
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

Sales of Business Property

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
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
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
0440	Gain/Loss (Form 4684 Sec B Gain)		3(g)	12 N --
0450	Gain/Loss (Form 6252 Sec 1231)		4(g)	12 N --
				--

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0456	Gain/Loss (Form 8824 Sec 1231)	5(g)	12	N or blank	
0461	Gain from Part III	6(g)	12	N	--
0482	Tot Property Gain/Loss	7(g)	12	N	--
0500	Nonrecaptured Net Sec 1231 Prior Year Losses	8(g)	12	N	--
0511	Tot Gain/Loss (Sec 1231 Recapture)	9(g)	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	
+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	N	
+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	

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

Sales of Business Property

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
1005	Combine Lines 10 through 16	17	12	N
1010	Enter Amount from Line 17	18	12	N
1020	Form 4684 Loss	18a	12	N
1030	Redetermined Gain/Loss	18b	12	N
	Record Terminus Character		1	Value "#"

Sales of Business Property

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1160	Gross Sales Price (2)	20(B)	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1350	Adjusted Basis (4)	23(D)	12	N
1360	Total Gain (4)	24(D)	12	N
*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

Field Identification No.		Form Ref.	Length	Field Description
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*+1490	Applicable Pcntg Amt (1)	26e (A)	12	N or "STMbnn"
+1500	Section 291 Amount (1)	26f (A)	12	NO ENTRY
+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

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

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

Sales of Business Property

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

Sales of Business Property

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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)
			Number
0004		1	blank
0005		7	N 0000001 - 0000004
			Number
0010		9	N or blank
0030	A	1	"X" or blank
			Yes
0035	A	1	"X" or blank
			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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0112	Commodity Credit Loans Forfeited	4b	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	Insurance	18	12	N
@0255	Form 1098 Explanation	19a	6	"STMBnn" or blank
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0440	Other Expenses Desc b	30b	15	AN
0450	Other Expense Amount b	30b	12	N
0460	Other Expenses Desc c	30c	15	AN
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	"0239" 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
0100 Disposed Net Capital Gain	4e	12	N
0102 Election Literal	4e	4	"ELEC" or blank
0104 Election Literal Amount	4e	12	N

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Prior Years Dist. Amt.	1	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Prior Year Pre-Dist. Taxable Income (e)	13e	12	N
0280	Mid Year Digits (a)	Part 2(a)2	4	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0470	Net Tax (b)	21b	12	N
0480	Alternative Min. Tax Adjustment (b)	22b	12	N
0490	Adjusted Net Tax (b)	23b	12	N
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
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
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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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0320	Minimum Distribution Allowance	16	12	N
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 Actuarial 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	"0987" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "5074bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0120	1	12	Wages, Salaries, Tips (Guam) N
0125	1	12	Wages, Salaries, Tips (CNMI) N
0130	2	12	Taxable Interest (Guam) N
0135	2	12	Taxable Interest (CNMI) N
0140	3	12	Ordinary Dividends (Guam) N
0145	3	12	Ordinary Dividends (CNMI) N
0150	4	12	Refunds, Credits/ Offsets & Local Inc Taxes (Guam) N
0155	4	12	Refunds, Credits/ Offsets & Local Inc Taxes (CNMI) N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0160	Alimony Received (Guam)	5	12	N
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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0230	Farm Income or Loss (Guam)	12	12	N
0235	Farm Income or Loss (CNMI)	12	12	N
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	Other Income List Statement (Guam)	15	20	AN or "STMbnn"
+0265	Other Income Total Amount (Guam)	15	12	N --
*0270	Other Income List Statement (CNMI)	15	20	AN or "STMbnn"
+0275	Other Income Total Amount (CNMI)	15	12	N --
0280	Total Income (Guam)	16	12	N
0285	Total Income (CNMI)	16	12	N
0290	Clean-Fuel Vehicles Deduction (Guam)	17	12	N --
0295	Clean-Fuel Vehicles Deduction (CNMI)	17	12	N --

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0300	Bus Expenses Reservists and Others (Guam)	18	12	N
0305	Bus Expenses Reservists and Others (CNMI)	18	12	N
0310	IRA Deduction (Guam)	19	12	N
0315	IRA Deduction (CNMI)	19	12	N
0320	Student Loan Interest Deduction (GUAM)	20	12	N
0325	Student Loan Interest Deduction (CNMI)	20	12	N
0330	Tuition and Fees Deduction (Guam)	21	12	N
0335	Tuition and Fees Deduction (CNMI)	21	12	N
0340	Health Savings Account Deduction (Guam)	22	12	N
0345	Health Savings Account Deduction (CNMI)	22	12	N
0350	Moving Expenses (Guam)	23	12	N
0355	Moving Expenses (CNMI)	23	12	N
0360	One-Half of Self- Employment Tax (Guam)	24	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0365	One-Half of Self- Employment Tax (CNMI)	24	12	N
0370	Self-Employed Health Insurance Deduction (Guam)	25	12	N
0375	Self-Employed Health Insurance Deduction (CNMI)	25	12	N
0380	Self-Employed SEP, SIMPLE & Qualified Plans (Guam)	26	12	N
0385	Self-Employed SEP, SIMPLE & Qualified Plans (CNMI)	26	12	N
0390	Early Withdrawal Penalty (Guam)	27	12	N
0395	Early Withdrawal Penalty (CNMI)	27	12	N
0400	Alimony Paid (Guam)	28	12	N
0405	Alimony Paid (CNMI)	28	12	N
*0410	Other Adjustments List statement (Guam)		20	AN or "STMbnn"
+0415	Other Adjustments Total Amount (Guam)		12	N
*0420	Other Adjustments List Statement (CNMI)		20	AN or "STMbnn"
+0425	Other Adjustments Total amount (CNMI)		12	N
0430	Total Adjustments (Guam)	29	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0435	Total Adjustments (CNMI)	29	12	N
0440	Adjusted Gross Income (Guam)	30	12	N
0445	Adjusted Gross Income (CNMI)	30	12	N
0450	Payments on Estimated Tax Return Filed with Guam	31	12	N
0455	Payments on Estimated Tax Return Filed with CNMI	31	12	N
0460	Inc Tax Withheld From US Gov Civilian Wages (Guam)	32	12	N
0465	Inc Tax Withheld From US Gov Civilian Wages (CNMI)	32	12	N
0470	Inc Tax Withheld From US Armed Forces Wages (Guam)	33	12	N
0475	Inc Tax Withheld From US Armed Forces Wages (CNMI)	33	12	N
0480	Inc Tax Withheld From Wages Earned in Guam	34	12	N
0485	Inc Tax Withheld From Wages Earned in CNMI	34	12	N
0490	Total Payments (Guam)	35	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0495	Total Payments (CNMI)	35	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0458" 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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0073	Exception Code	2	2	N 01-11
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0145	Excess Contributions to Traditional IRA	15	12	N
0150	Total Excess Contributions	16	12	N
0160	Excess Contributions Tax on Traditional IRA	17	12	N
0200	Excess Contributions to Roth IRA for Current TY	18	12	N
0210	Roth IRA Contribution Credit	19	12	N
0220	Includible Current Tax Year Roth IRA Distributions	20	12	N
0230	Total of Lines 19 and 20	21	12	N
0240	Prev Yr Roth IRA Excess Contributions Withdrawn	22	12	N
0250	Roth IRA Current TY Excess Contributions	23	12	N
0260	Total Roth IRA Excess Contributions	24	12	N
0280	Excess Contributions Tax on Roth IRA	25	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
		4	"0319" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0310		6	Record ID "FRMbbb"
0311		6	Form Number "5329bb"
0312		5	Page Number "PG02b"
0313		9	Taxpayer Identification Number N (Primary SSN)
0314		1	Filler blank
0315		7	Form Occurrence Number N 0000001 - 0000002
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			--
			--
			--
			--
			--
			--
			--
0490	26	12	Excess Contributions to Ed IRA for Current TY N
0500	27	12	Ed IRA Contribution Credit N
0510	28	12	Includible Current Tax Year Ed IRA Distributions N
0520	29	12	Total of Lines 27 and 28 N
0530	30	12	Previous Yr Ed IRA Excess Contributions Withdrawn N

Field Identification No.		Form Ref.	Length	Field Description
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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
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
0663	Excess Contributions for Tax Year	42	12	N
0665	Excess Contributions Tax on HSA	43	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0670	Minimum Required Distribution	44	12	N
0680	Amount Actually Distributed	45	12	N
0690	Excess Accumulation	46	12	N
0700	Waiver	47	6	"WAIVER" or blank
@0710	Waiver Explanation	47	6	"STMbnn" or blank
0720	Tax on Excess Accumulations	47	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		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
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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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0340	Director-3	D(4)	1	"X" or Blank
@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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0460	Zip Code of Foreign Corp.	1a	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0580	Identifying Number of Branch Office	2a	9	N
0590	Taxable Income (Loss)	2b(i)	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0710	Location of Books and Records	2d	71	AN or Blank
*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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0835	Statement Reference - BMF Use Only	PT I	6	Blank
*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	Record Identification	6	"FRMbbb"
0971	Form Number	6	"5471bb"
0972	Page Number	5	"PG02b"
0973	Taxpayer Identification Number	9	N (Primary SSN)
0974	Filler	1	Blank
0975	Form Occurrence Number	7	0000001
0980	Name of Shareholder- 1	SCH B (a)	35 AN
0990	Address of Shareholder-1	SCH B (a)	35 AN
1000	City of Shareholder- 1	SCH B (a)	22 AN
1010	State of Shareholder-1	SCH B (a)	2 AN
1020	Zip Code of Shareholder-1	SCH B (a)	12 N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1030	Identifying Number of Shareholder-1	SCH B (a)	9 N
1040	Description of Stock Held by Shareholder 1-1	SCH B (b)	20 AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1050	Number of Shares Beginning of Period 1-1	SCH B (c)	10	N
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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1180	Address of Shareholder-2	SCH B (a)	35	AN
1190	City of Shareholder-2	SCH B (a)	22	AN
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

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

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

With Respect...

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

Field Identification No.		Form Ref.	Length	Field Description
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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)

Field Identification No.		Form Ref.	Length	Field Description
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2510	Amount of Tax in U.S. Dollars-2	SCH E 3(d)	12	N or Blank
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 (nnnnnnnn.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 (nnnnnnnn.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 (nnnnnnnn.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 (nnnnnnnn.nnnn)

Field Identification No.		Form Ref.	Length	Field Description
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2670	Amount of Tax in U.S. Dollars-6	SCH E 7(d)	12	N or Blank
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

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
2820	Loans To Stockholders End	SCH F 5(b)	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
2970	Less Accum. Depletion - Beginning	SCH F9b(a)	12	N
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

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

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

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
3470	Current Year Income (Loss)	SCH H 1	18	N
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

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
3600	Taxes (Net Additions)	SCH H 2g	18	N
3610	Taxes (Net Subtractions)	SCH H 2g	18	N
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

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

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

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0090	Balance of E&P Post- 1986	6b(a)	18	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0230	Amounts Included Under Sec. 951(a)-Assets	4(c)(ii)	18	N
0240	Actual Distribution or Reclassification-Assets	5a(c)(ii)	18	N
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 "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1300" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbM"
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
0022		2	N
0024		11	N (nnnnnnn.nnnn)
0030	1(b)	12	N
0040	2(b)	12	N
0050	3(b)	12	N
0060	4(b)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Rents, Royalties Received - U.S. Person	5(b)	12	N
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

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0210	Amounts Borrowed - U.S. Person	19(b)	12	N
0220	Amounts Loaned - U.S. Person	20(b)	12	N
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

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

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

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

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

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

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

SCHEDULE M (FORM 5471)

Transactions Between Controlled Foreign Corps

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

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

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1388" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record Identification	6	"SCHbbN"
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	Country Code for Functional Currency	2	N
0035	Exchange Rate	11	N (nnnnnnn.nnnn)
@0036	First Time Filer Info	6	"STMbnn" or Blank
*0040	Description of Securities	PT I SEC A 20	AN or "STMbnn"
+0045	Filler	PT I SEC A 6	Blank
+0050	Interest Rate	PT I SEC A 6	R
+0060	Face Value: Beginning of Year	PT I SEC A 12	N
+0070	Face Value: End of Year	PT I SEC A 12	N

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

SCHEDULE N (FORM 5471)

Return of Officers, Directors & 10%
or

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0230	State of Holder	PT I SEC B	2	AN
0240	Zip Code of Holder	PT I SEC B	12	N or nnnnnbBBBBBBB or nnnnnnnnnbBBB
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 nnnnnbBBBBBBB or nnnnnnnnnbBBB or Blank
0360	Class of Securities- 2	PT I SEC B	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY

SCHEDULE N (FORM 5471)

Return of Officers, Directors & 10%
or

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0370	Number of Securities Held-BOY-2	PT I SEC B	10	N or Blank
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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0605	Attach Statement for each Property	4e	6	"STMbnn" or Blank
0610	Taxes and Contributions	4f	12	N
0620	Total Adjustments	4g	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
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	"SCHbb0"
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
			- Name Line 2
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
			Identifying Number of Shareholder

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Date of Original Acquisition	I (d)	8	YYYYMMDD
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

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

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

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

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

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

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

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

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

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of Foreign Corp.

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0730	City of U.S. Officer-2	II B(b)	22	AN
0740	State of U.S. Officer-2	II B(b)	2	AN
0750	Zip Code of U.S. Officer-2	II B(b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0760	Social Security Number-2	II B(c)	9	N or blank
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

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

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of Foreign Corp.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
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
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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of Foreign Corp.

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"2451" for Fixed; "nnnn" for variable format
		4	Value "*****"
1070		6	"SCHbb0"
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

SCHEDULE O (FORM 5471) PAGE 2 Organization or Reorganization
of Foreign Corp.

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

SCHEDULE O (FORM 5471) PAGE 2 Organization or Reorganization
of Foreign Corp.

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1230	City-Person From Whom Shares Acquired-3	II C(g)	22	AN
1240	State-Person From Whom Shares Acquired-3	II C(g)	2	AN
1250	Zip Code-Person From Whom Shares Acquired-3	II C(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
1253	Country-Person from Whom Shares Acquired-3	II C	35	AN or blank
@1255	Part II Section C Additional Information	II	6	"STMbnn" or blank
1260	Name of Shareholder Disposing of Stock	II D(a)	40	AN
1270	Class of Stock	II D(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
1280	Date of Disposition	II D(c)	8	YYYYMMDD or Blank
1290	Method of Disposition	II D(d)	8	AN
1300	Number of Shares Disposed Directly	II D(e)(1)	10	N or Blank
1310	Number of Shares Disposed Indirectly	II D(e)(2)	10	N or Blank
1320	Number of Shares Disposed Constructively	II D(e)(3)	10	N or Blank
1330	Name of Shareholder Disposing of Stock-2	II D(a)	40	AN

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of Foreign Corp.

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1340	Class of Stock-2	II D(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
1350	Date of Disposition-2	II D(c)	8	YYYYMMDD or Blank
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

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of Foreign Corp.

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

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of Foreign Corp.

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

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of Foreign Corp.

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

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of Foreign Corp.

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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0120	Type Of Filer: (corporation)		1	NO ENTRY
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Partner/Corporation Name - 6	2a/b	35	NO ENTRY
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0410	Taxable Year Beginning	4b(3)	8	NO ENTRY
0420	Taxable Year Ending	4b(3)	8	NO ENTRY
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
-----	-----	-----	-----
Byte Count		4	"1396" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0510 Record ID		6	"FRMbbb"
0511 Form Number		6	"5713bb"
0512 Page Number		5	"PG02b"
0513 Taxpayer Identification Number		9	N (Primary SSN)
0514 Filler		1	blank
0515 Form Occurrence Number		7	N 0000001
0520 Operations Reportable Under Section 999(a) - Yes	7a	1	"X" or blank
0530 Operations Reportable Under Section 999(a) - No	7a	1	"X" or blank
0540 Foreign Corporation Controlled - Yes Box	7b	1	"X" or blank
0550 Foreign Corporation Controlled - No Box	7b	1	"X" or blank
0560 Do You Own Any Stock Of IC-DISC - Yes Box	7c	1	"X" or blank
0570 Do You Own Any Stock Of IC-DISC - No Box	7c	1	"X" or blank
0580 Do You Claim Foreign Tax Credit - Yes Box	7d	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0590	Do You Claim Foreign Tax Credit - No Box	7d	1	"X" or blank
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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0720	Are You A Foreign Sales Corporation - Yes Box	7i	1	"X" or blank
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

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

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

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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

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

Field Identification No.		Form Ref.	Length	Field Description
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+1680	IC-DISCs Only - Product Code	9a(5)	3	NO ENTRY
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Field No.	Identification	Form Ref.	Length	Field Description
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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
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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 Resquesting 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

Field Identification No.		Form Ref.	Length	Field Description
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2880	Number Of Requests - Total - 2	13b(6)b	12	N or blank
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

Field Identification No.		Form Ref.	Length	Field Description
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3030	Business Code - 4	13b(3)d	6	N or blank
3040	Business Activity Description - 4	13b(4)d	35	AN or blank
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

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

SCHEDULE A (FORM 5713)

Computation of The International Boycott Factor

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	Boycott Purchases - 3	c(2)	12	N or blank
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0350	Boycott Sales - 8	h(3)	12	N or blank
0360	Boycott Payroll - 8	h(4)	12	N or blank
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

SCHEDULE A (FORM 5713)

Computation of The International Boycott Factor

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0560	Boycott Payroll - 13	m(4)	12	N or blank
0570	Name Of Country - 14	n(1)	35	AN or blank
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)
			Taxpayer Identification Number
0004		1	Blank
0005		7	N 0000001 - 0000005
			Schedule Occurrence Number
0020		1	"X" or blank
0030		1	"X" or blank
0040		35	AN
			Identify Other Country
0050	a(1)	35	AN
0060	a(2)	6	N
0070	a(3)	35	AN
			Description Of Business Activity
0080	a(4)	12	N
0090	a(5)	12	N
0100	a(6)	12	NO ENTRY
			IC-DISC Taxable Income
0110	a(7)	12	NO ENTRY
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

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes &
Income ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0320	FSC Taxable Income - 4	d(7)	12	NO ENTRY
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

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes &
Income ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0500	Foreign Taxes - 7	g(4)	12	N OR BLANK
0510	Prorated Share - 7	g(5)	12	N OR BLANK
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

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes &
Income ...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0690	Business Code - 10	j(2)	6	N OR BLANK
0700	Description Of Business Activity - 10	j(3)	35	AN or blank
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

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes &
Income ...

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

SCHEDULE B (FORM 5713)

Specifically Attributable Taxes &
Income ...

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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Prorated Share Of Total Income	3a(1)	12	N OR BLANK
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
-----	-----	-----	-----
		4	"0079" for Fixed; "nnnn" for variable format
		4	Value "*****"
0230		6	"SCHbbC"
0231		6	"5713bb"
0232		5	"PG02b"
0233		9	N (Primary SSN)
			Taxpayer Identification Number
0234		1	blank
0235		7	N 0000001
			Schedule Occurrence Number
0240	6a	12	N
			Form 8873 Amount
0250	6b	12	N
			International Boycott Factor
0260	6c	12	N
			Reduction of Qualifying Foreign Trade Income
		1	Value "#"
			Record Terminus Character

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0346" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"5884bb"
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
0040 Wages Paid Worked At Least 120 But < 400 Hours	1a	12	N
0050 Total Wages Worked 120-400 Hours	1a	12	N
0060 Wages Paid Worked At Least 400 Hours	1b	12	N
0070 Total Wages Worked 400 Hours or More	1b	12	N
0080 Total Wages Worked 120-400 Hrs and More 400 Hrs	2	12	N
@0085 Attach Exception Statement	2	6	"STMBnn" or blank
0090 Work Oppt. Credits From Flow-Through Entities	3	12	N
0100 1041 Portion	4	12	NO ENTRY

FORM 5884

WORK OPPORTUNITY CREDIT

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
0165	Credits from Form 1040	8b	12	N
				--
				--
				--
				--
				--
				--
0230	Possessions Tax Credit (Form 5735)	8c	12	NO ENTRY
0240	Credit For Fuel From a Nonconventional Source	8d	12	N
0250	Qualified Electric Vehicle Credit	8e	12	N
0260	Total Credits	8f	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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
-----	-----	-----	-----
Byte Count		4	"0461" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"6198bb"
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
0009 Description of Activity		80	AN
0010 Activity Profit/Loss	1	12	N
0020 Sch D Gain/Loss	2a	12	N
0030 F4797 Gain/Loss	2b	12	N
*0033 Other Gain/Loss Type	2c	20	AN or "STMbnn"
+0037 Other Gain/Loss Amount	2c	12	N
0040 Total Other Gain/ Loss	2c	12	N
0050 Sch K-1 Income/Gain/ Loss	3	12	N
0060 Other Deductions	4	12	N
0070 Current Year Overall Profit/Loss	5	12	N
0080 Adjusted Basis	6	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Tax Year Increases	7	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0290	Amount at Risk	19b	12	N
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	"0501" 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
*0090	7	25	AN or "STMbnn"
			Type of Other Tax Refund
+0091	7	12	N
			Amount of Other Tax Refund
0092	7	12	N
			Refund of Taxes
0094	8	12	N
			Investment Int. Expense

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0096	Depletion	9	12	N
0098	Net Operating Loss	10	12	N
0100	Tax Exempt Interest From Private Activity Bonds	11	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
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
-----	-----	-----	-----
		4	"0259" for Fixed; "nnnn" for variable format
		4	Value "*****"
0350		6	"FRMbbb"
0351		6	"6251bb"
0352		5	"PG02b"
0353		9	N (Primary SSN)
			Taxpayer Identification Number
0354		1	blank
0355		7	N 0000001
0360	36	12	N
0370	37	12	N
			Amount from Appropriate Worksheet
0380	38	12	N
			Unrecaptured Section 1250 Gain
0390	39	12	N
			Amount Per Line Instructions
0410	40	12	N
			Smaller of Lines 36 or 39
0420	41	12	N
			Subtract Line 40 from 36
0430	42	12	N
			Multiply Line 41 by .26 or .28 and Subtract \$3,500
0480	43	12	N
			Amount from Appropriate Worksheet

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0490	Smaller of Lines 36 or 37	44	12	N	
0500	Enter Smaller of Line 43 or Line 44	45	12	N	
0515	Multiply Line 45 by .05	46	12	N	--
					--
					--
					--
					--
0580	Subtract Line 45 from 44	47	12	N	--
0590	Multiply Line 47 by .15	48	12	N	--
0605	Subtract Line 44 from 40	49	12	N	--
0610	Multiply Line 49 by .25	50	12	N	
0615	Add Lines 42, 46, 48, and 50	51	12	N	
0620	Multiply Line 36 by .26 or .28	52	12	N	
0625	Smaller of Line 51 or Line 52	53	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0623" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"6252bb"
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 Property Description	1	65	AN
0020 Date Acquired	2a	8	DT
0030 Date Sold	2b	8	DT
0040 Related Party Yes	3	1	"X" or blank
0050 Related Party No	3	1	"X" or blank
0060 Marketable Security Yes	4	1	"X" or blank
0070 Marketable Security No	4	1	"X" or blank
0080 Selling Price	5	12	N
0090 Mortgage / Indebtedness	6	12	N
0100 Line 5 Minus Line 6	7	12	N
0110 Cost or Basis	8	12	N
0120 Depreciation Allowable	9	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	Adjusted Basis	10	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0330	Property Sold No	28	1	"X" or blank
0335	2nd Disp more than 2 years after 1st Disp	29a	1	"X" or blank
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	"0538" 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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Total add lines 1, 2a, and 2b	3(c)	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Flow-through alcohol fuel credits from partnership	10	12	N
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
0285	Credits from Form 1040	15b	12	N
				--
				--
				--
				--
				--
				--
0350	Possessions tax credit (Form 5735)	15c	12	NO ENTRY
0360	Credit for fuel from a nonconventional source	15d	12	N

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

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0578" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"6765bb"
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 Payments paid or incurred - Sect. A	1	12	N
0030 Organization base period amt. - Sect. A	2	12	N
0040 Subtract line 2 from line 1 - Sect. A	3	12	N
0050 Wages for qualified services - Sect. A	4	12	N
0060 Cost of supplies - Sect. A	5	12	N
0070 Cost of computers - Sect. A	6	12	N
0080 Percentage of contract research expenses - Sect. A	7	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Total qualified research expenses - Sect. A	8	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	Cost of supplies - Sect. B	22	12	N
0260	Costs of computers - Sect. B	23	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
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
Byte Count		4	"0235" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0480 Record ID		6	"FRMbbb"
0481 Form Number		6	"6765bb"
0482 Page Number		5	"PG02b"
0483 Taxpayer Identification Number		9	N (Primary SSN)
0484 Filler		1	Blank
0485 Form Occurrence Number		7	N 0000001
0540 Regular tax before credits	42	12	N
0550 Alternative minimum tax	43	12	N
0560 Regular Tax Plus Alternative Minimum Tax	44	12	N
0570 Foreign tax credit	45a	12	N
0585 Credits from Form 1040	45b	12	N
0650 Possessions Tax Credit (Form 5735)	45c	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0660	Credit for Fuel From A Nonventional Source	45d	12	N
0670	Qualified Electric Vehicle Credit	45e	12	N
0680	Total Credits	45f	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	"1103" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6781bb"
0002		5	"PG01b"
0003		9	N (Primary SSN) Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 Form Occurrence Number
0009		9	NO ENTRY Identifying Number
@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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0080	Loss - 1	1(b)	12	N
+0090	Gain - 1	1(c)	12	N
0100	Identification of Account - 2	1(a)	46	AN or blank
0110	Loss - 2	1(b)	12	'See 1st Occ.'
0120	Gain - 2	1(c)	12	'See 1st Occ.'
0130	Identification of Account - 3	1(a)	46	'See 2nd Occ.'
0140	Loss - 3	1(b)	12	'See 1st Occ.'
0150	Gain - 3	1(c)	12	'See 1st Occ.'
@0155	List of Transactions	Part I	6	"STMbnn" or blank
0160	Total Loss	2(b)	12	N
0170	Total Gain	2(c)	12	N
0180	Net Gain or Loss	3	12	N
@0190	Form 1099-B Adjustment Schedule	4	6	"STMbnn" or blank
0200	Form 1099-B Adjustments	4(c)	12	N
0210	Net Gain/Loss & Form 1099-B Adjustments	5(c)	12	N
0220	Net Section 1256 Contracts Loss	6(c)	12	N
0235	Combine Lines 5 and 6	7(c)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0240	Short-Term Capital Gain or Loss	8(c)	12	N
0250	Long-Term Capital Gain or Loss	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 (Losses) - 1	10(e)	12	N
*+0320	Losses from Straddles - 1	10(f)	12	N or "STMbnn"
+0330	Unrecognized Gain On Offsetting Positions - 1	10(g)	12	N
+0340	Recognized Losses - 1	10(h)	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.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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 (Losses) - 2	10(e)	12	'See 1st Occ.'
0410	Losses from Straddles - 2	10(f)	12	'See 1st Occ.'
0420	Unrecognized Gain On Offsetting Positions - 2	10(g)	12	'See 1st Occ.'
0430	Recognized Losses - 2	10(h)	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
				--
0470	Long-Term Portion of Recognized Loss	11b(h)	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 (Gains) - 1	12(e)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*+0540	Gains - 1	12(f)	12	N or "STMbnn"
				--
				--
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 (Gains) - 2	12(e)	12	'See 1st Occ.'
0610	Gains for Entire Year - 2	12(f)	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
				--
0650	Long-Term Portion of Gains - 2	13b(f)	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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@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)
			Indentification 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)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0065	Pass-Through Entity (Estate)	3d	1	"X" or blank
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0175	Your Tax Year (to)	8	8	DT
0180	Description of Inconsistent or AAR Items-1	10a	60	AN
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
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)
			Indentification Number
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

Notice of Inconsistent Treatment or
(AAR)

Field Identification No.		Form Ref.	Length	Field Description
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0660	Explanations-14	Part III	70	AN
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 "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0960" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8271bb"
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 or blank
0020		8	YYYYMMDD
			Identifying Number
0030	1a	35	AN
			Tax Shelter Name - 1
0040	1b	11	N, "APPLIEDbFOR", or "NObNOTIFICA"
			Tax Shelter Registration Number - 1
0050	1b	35	AN
			Name of Person Who Applied for Registration - 1
0060	1c	9	N or blank
			Tax Shelter Identifying Number - 1
0070	2a	35	'See 1st Occ.'
			Tax Shelter Name - 2
0080	2b	11	'See 1st Occ.'
			Tax Shelter Registration Number - 2

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Name of Person Who Applied for Registration - 2	2b	35	'See 1st Occ.'
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.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0230	Tax Shelter Name - 6	6a	35	'See 1st Occ.'
0240	Tax Shelter Registration Number - 6	6b	11	'See 1st Occ.'
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.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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.'
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
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		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
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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 Pass-through Entity Return Filed	III	4	5	AN
	Record Terminus Character			1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		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

Disclosure Statement

Field Identification No.		Form Ref.	Length	Field Description
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0570	Explanations-15	IV	70	AN
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 "#"

Field Identification No.		Form Ref.	Length	Field Description
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	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

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

Field Identification No.		Form Ref.	Length	Field Description
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0280	Detailed Explanation 3-2	II 2	70	AN or blank
0290	Detailed Explanation 1-3	II 3	70	AN or blank
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 Pass-through Entity Return Filed	III 4	5	AN
	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)
			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

Disclosure Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0570	Explanations-15	IV	70	AN
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 "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0939" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8283bb"
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 Donee Organization A	1A(a)	25	AN or "STMbnn"
+0020 Donee Address A	1A(a)	30	AN
+0030 Descrip of Prop A	1A(b)	25	AN
0050 Donee Organization B	1B(a)	25	AN
0060 Donee Address B	1B(a)	30	AN
0070 Descrip of Prop B	1B(b)	25	AN
0090 Donee Organization C	1C(a)	25	AN
0100 Donee Address C	1C(a)	30	AN
0110 Descrip of Prop C	1C(b)	25	AN
0130 Donee Organization D	1D(a)	25	AN
0140 Donee Address D	1D(a)	30	AN
0150 Descrip of Prop D	1D(b)	25	AN
0170 Donee Organization E	1E(a)	25	AN
0180 Donee Address E	1E(a)	30	AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0190	Descrip of Prop E	1E(b)	25	AN
*+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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0405	Method Used D	1D(h)	20	AN
0410	Contribution Date E	1E(c)	8	DT
0420	Date Acquired E	1E(d)	6	DT
0430	How Acquired E	1E(e)	9	AN
0440	Cost or Basis E	1E(f)	12	N
0450	Fair Market Value E	1E(g)	12	N
0455	Method Used E	1E(h)	20	AN
*0457	Property ID Letter	2a	6	AN (Values "A, B, C, D, E" or "STMbnn")
+0460	Amount This Year	2b(1)	12	N
+0470	Amount Prior Year	2b(2)	12	N
+0480	Name Donee	2c	25	AN
+0490	Number & Street	2c	25	AN
*+0500	City, State, Zip	2c	25	AN or "STMbnn"
+0510	Place Kept	2d	25	AN
+0520	Name of Person	2e	25	AN
0530	Restriction YES	3a	1	"X" or blank
0540	Restriction NO	3a	1	"X" or blank
0550	Give Rights YES	3b	1	"X" or blank
0560	Give Rights NO	3b	1	"X" or blank
0570	Restriction on Use YES	3c	1	"X" or blank
0580	Restriction on Use NO	3c	1	"X" or blank
	Record Terminus Character		1	Value "#"

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

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
+0652 Summary Condition (A)	5A(b)	30	AN
+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

Noncash Charitable Contributions

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

Noncash Charitable Contributions

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
-----	-----	-----	-----
Byte Count		4	"0231" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8379bb"
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 Name Shown First on Return	1	35	AN, Allowable special characters are: space, and hyphen (-)
0020 First Social Security Number	1	9	N
0030 First Injured Spouse Box	1	1	"X" or blank
0040 Name Shown Second on Return	1	35	AN, Allowable special characters are: space, and hyphen (-)
0050 Second Social Security Number	1	9	N
0060 Second Injured Spouse Box	1	1	"X" or blank
0070 Tax Year for Claim	2	4	DT or blank
0080 Street Address	3	35	AN, Allowable special characters are: space, slash and hyphen or blank

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)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0167	Community Property State Abbreviation for Texas	6	2	"TX" or blank (More than one state may apply on Line 6)
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
-----	-----	-----	-----
		4	"0769" for Fixed; "nnnn" for variable format
		4	Value "*****"
0171		6	"FRMbbb"
0172		6	"8379bb"
0173		5	"PG02b"
0174		9	N (Primary SSN)
			Taxpayer Identification Number
0175		1	blank
0176		7	N 0000001
			Form Occurrence Number
0180	7aa	12	N
			Wages - Joint Return
0190	7ab	12	N
			Wages - Injured Spouse
0200	7ac	12	N
			Wages - Other Spouse
0210	7ba	12	N
			Total Other Income - Joint Return
0220	7bb	12	N
			Total Other Income - Injured Spouse
0230	7bc	12	N
			Total Other Income - Other Spouse
*0240	7b	30	AN, "STMbnn" or blank
			Other Income Type 1
+0250	7ba	12	N
			Other Income Type 1 Amount - Joint Return
+0260	7bb	12	N
			Other Income Type 1 Amount - Injured Spouse

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0270	Other Income Type 1 Amount - Other Spouse	7bc	12	N
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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0410	Other Income Type 5 Amount - Joint Return	7ba	12	N
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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0540	Itemized Deduction - Joint Return	10a	12	N
0550	Itemized Deduction - Injured Spouse	10b	12	N
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

Injured Spouse Claim and Allocation

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0690	Estimated Tax Payments - Joint Return	15a	12	N
0700	Estimated Tax Payments - Injured Spouse	15b	12	N
0710	Estimated Tax Payments - Other Spouse	15c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0404" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8396bb"
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 Name Line		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0020 SSN		9	N
0030 Street Address		35	AN Allowable special characters are space, slash, hyphen and Literal "NONE"
0040 City		22	A Allowable special character is space.
0050 State Abbreviation		2	A (Standard Postal State Abbreviations)
0060 Zip Code		12	N (Left-justified)
0070 Certified Mortgage Interest Paid	1	12	N
0080 Certificate Credit Rate	2	6	R

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0090	Mortgage Interest Offset	3	12 N
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
0143	Total Credits from Form 1040	9	12 N
0145	Amount from F6251	10	12 N
0150	Credits Plus F6251 Amount	11	12 N
0160	Tax Less Credits	12	12 N
0170	Current Year Mortgage Interest Credit	13	12 N
0180	Interest Offset/ Oldest Carryforward Credit Combine	14	12 N
0190	Total Previous Carryforward Credit II	15	12 N
0200	Previous Carryforward Credit Offset	16	12 N
0210	Tentative Two-Year Carryforward Credit	17	12 N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Next Year's Two-Year Carryforward Credit	18	12	N
0230	Tentative Three-Year Carryforward Credit	19	12	N
0240	Next Year's Three-Year Carryforward Credit	20	12	N
0250	Next Year's Prior Year Carryforward Credit	21	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)
			Number
0004		1	blank
0005		7	N 0000001
0010	1a	12	N
			Net Income
0020	1b	12	N
			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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0065	Unallowed Prior Year Other Losses	3c	12	N
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	"1994" for Fixed; "nnnn" for variable format
		4	Value "*****"
0240		6	"FRMbbb"
0241		6	"8582bb"
0242		5	"PG02b"
0243		9	N (Primary SSN)
			Number
0244		1	blank
0245		7	N 0000001
0247	W1	6	Blank
			Reserved for Form 1041 Use
*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
			Name of Activity 2
			Net Income 2
			Net Loss 2
			Unallowed Loss 2
			Overall Gain 2
			Overall Loss 2

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0370	Name of Activity 3	W1	20	AN
0380	Net Income 3	W1-(a)	12	N
0390	Net Loss 3	W1-(b)	12	N
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
0590	Reserved for Form 1041 Use	W2	6	Blank
*0600	Name of Activity 1	W2	20	AN or "STMbnn"

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0890	Reserved for Form 1041 Use	W3	6	Blank
*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
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

Field Identification No.	Form Ref.	Length	Field Description
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NOTE: If you are required to file two copies of Worksheet 4, enter "STMBnn" in SEQ. 1560 and enter all information in the Statement Records. Identify the appropriate work sheet/line reference (the Name of Activity field can be used for this purpose) when beginning the second worksheet.

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
1550	Total Unallowed Loss	W3-(c)	12	N
1555	Reserved for Form 1041 Use	W4	6	Blank
*1560	Name of Activity 1	W4	25	AN or "STMBnn"
+1570	Form or Schedule Reported on 1	W4	20	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 or "STMBnn" or blank
1620	Name of Activity 2	W4	25	AN
1630	Form or Schedule Reported on 2	W4	20	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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1670	Loss Minus Income 2	W4(d)	12	N
1680	Name of Activity 3	W4	25	AN
1690	Form or Schedule Reported on 3	W4	20	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	25	AN
1750	Form or Schedule Reported on 4	W4	20	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	25	AN
1810	Form or Schedule Reported on 5	W4	20	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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1880	Total Loss Minus Income	W4(d)	12	N
1890	Reserved for Form 1041 use	W4	6	Blank
1895	Reserved for Form 1041 Use	W5	6	Blank
*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
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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	"0746" for Fixed; "nnnn" for variable format
		4	Value "*****"
2160		6	"FRMbbb"
2161		6	"8582bb"
2162		5	"PG03b"
2163		9	N (Primary SSN) Taxpayer Identification Number
2164		1	blank
2165		7	N 0000001 Form Occurrence Number
2167	W6	6	Blank
*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

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

NOTE: If you are required to file two or more copies of Worksheet 7, enter "STMBnn" in Seq. 2458 and enter all information in the Statement Records. If only one Worksheet 7 is required but more than three transactions are present, enter "STMBnn" in SEQ. 2461 and enter all information in the Statement Records.

2280	Form or Schedule Reported on 3	W6	10	AN
2290	Loss 3	W6(a)	12	N
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
2445	Reserved for Form 1041 Use	W7	6	Blank
*2458	Name of Activity	W7	25	AN or "STMBnn"
*2461	Form or Schedule Name 1	W7-1	20	AN or "STMBnn"
+2470	Net Loss from Form or Schedule 1	W7-1a(a)	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
+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
+2510	Ratio 1	W7-1c(c)	6	R
+2520	Unallowed Loss 1	W7-1c(d)	12	N
*+2530	Allowed Loss Net Loss/Allowed Loss 1	W7-1c(e)	12	N or "STMbnn"
2541	Form or Schedule Name 2	W7-2	20	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	20	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

Passive Activity Loss Limitations

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
2730	Reserved for Form 1041 use	W7	6	Blank
	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
-----	-----	-----	-----
		4	"0447" for Fixed; "nnnn" for variable format
		4	Value "*****"
0250		6	"FRMbbb"
0251		6	"8582CR"
0252		5	"PG02b"
0253		9	N (Primary SSN)
			Number
0254		1	blank
0255		7	N 0000001
0260	17	12	N
0270	18	12	N
			Smaller of Line 8 or Line 15
0280	19	12	N
			Subtract Line 18 from Line 17
0290	20	12	N
			Smaller of Line 2c or Line 19
0300	21	12	N
			Enter \$250,000
0310	22	12	N
			Modified Adjusted Gross Income
0320	23	12	N
			Subtract Line 22 from Line 21
0330	24	12	N
			Multiply Line 23 by 50%
0333	25a	12	N
			Amount from Line 10 of Form 8582
0336	25b	12	N
			Amount from Line 14 of Form 8582

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0490	Description of the Credit Property	40	80	AN or blank
0500	Amount of Unallowed Credit	41	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0384" 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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0080	Building Identification Number - BIN2	3b(ii)	9	AN
+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

Field Identification No.		Form Ref.	Length	Field Description
0195	Credits from Form 1040	11b	12	N
0260	Possessions Tax Credit (F5735)	11c	12	NO ENTRY
0270	Credit for Fuel from a Nonconventional Source	11d	12	N
0280	Qualified Electric Vehicle Credit (F8834)	11e	12	N
0290	Total Credits	11f	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
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
-----	-----	-----	-----
Byte Count		4	"0369" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8594bb"
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 Buyer		1	"X" or blank
0030 Seller		1	"X" or blank
0040 Name of Other Party to Transaction	I 1	35	AN
0050 Other Party's Identification Number	I 1	9	N
0060 Address	I 1	35	AN
0070 City	I 1	22	AN
0080 State	I 1	2	AN
0090 Zip Code	I 1	12	N
0100 Sale Date	I 2	8	YYYYMMDD
0110 Total Sales Price	I 3	12	N
0120 Assets Transferred Market Value Class I	II 4	12	N

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Purchaser/Seller Provide for an Allocation - Yes	II 5	1	"X" or blank
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
-----	-----	-----	-----
Byte Count		4	"0505" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0320 Record ID		6	"FRMbbb"
0321 Form Number		6	"8594bb"
0322 Page Number		5	"PG02b"
0323 Taxpayer Identification Number		9	N (Primary SSN)
0324 Filler		1	blank
0325 Form Occurrence Number		7	N 0000001
*0330 Supplemental Stmt Tax Year and Return Form Number	III 7	12	AN, "STMbnn" or blank
0340 Supplemental Stmt Allocation Sales Price Class I	III 8	12	N
0350 Supplemental Stmt Increase/Decrease Class I	III 8	12	N
0360 Supplemental Stmt Redetermined Allocation Class I	III 8	12	N
0370 Supplemental Stmt Allocation Sales Price Class II	III 8	12	N
0380 Supplemental Stmt Increase/Decrease Class II	III 8	12	N
0390 Supplemental Stmt Redetermined Allocation Class II	III 8	12	N

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0520	Total Assets Allocation of Sales Price	III 8	12	N
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
0005			Form Occurrence Number
0009		35	AN, Taxpayer's name allowable special characters are: space, less-than (<) and hyphen (-)
0009			Nondeductible IRA Name
0010		9	N
0010			SSN of Taxpayer with IRAs
0100	1	12	N
0100			Current Tax Year Nondeductible Contrib.
0105	2	12	N
0105			IRA Basis for Prior Years
0162	3	12	N
0162			Total IRA Value
0164	4	12	N
0164			Post Tax Year Contributions
0166	5	12	N
0166			Tax Year Net Basis
0170	6	12	N
0170			Current Tax Year IRAs plus Rollovers

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0180	Current TY IRA Withdrawals Less Pre-Jan Rollover	7	12	N
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	"0163" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0330		6	Record ID "FRMbbb"
0331		6	Form Number "8606bb"
0332		5	Page Number "PG02b"
0333		9	Taxpayer Identification Number N (Primary SSN)
0334		1	Filler blank
0335		7	Form Occurrence Number N 0000001 - 0000002
0338	16	12	Total IRA Conversion Amount N
0342	17	12	IRA Basis N
0344	18	12	Taxable IRA Conversion Amount N
0351	19	12	TY Roth IRA Withdrawals Not including Rollovers N
0353	20	12	Qualified First-Time Homebuyer Distr N
0358	21	12	Subtract Line 20 from Line 19 N --
0361	22	12	Basis in Roth IRA Contributions N
0363	23	12	Subtract Line 22 from Line 21 N
			--

Nondeductible IRAs

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0368	Basis in Roth IRA Conversions	24	12	N
0376	Net Roth IRA Withdrawals Not Including Basis	25	12	N --
	Record Terminus Character		1	Value "#"

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)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000010
			Form Occurrence Number
0010		1	"X" or blank
			Addition to Qualified Basis
0020		1	NO ENTRY
			Amended Form
0030	A	35	AN
			Address of Building
0040	A	22	AN
			City of Building
0050	A	2	AN
			State of Building
0060	A	12	N or nnnnnbbbbbbb or nnnnnnnnnnbbb
			Zip Code of Building
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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0110	Zip Code of Housing Credit Agency	B	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0250	Percentage Aggregate Basis Financed	4	6	R
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0365	Elect to reduce Eligible Basis-Sec 42(i)(2)(B)-No	9a	1	"X" or blank
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
	Record Terminus Character		1	Value "#"

SCHEDULE A (FORM 8609)

ANNUAL STATEMENT

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0306" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbA"
0001		6	"8609bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001 - 0000010
0010	A	35	AN
			Name
0020	B	9	N
0030	C	9	AN
			Number
0032	D	1	"X" or blank
			Have Original Form 8609 in Records-Yes
0033	D	1	"X" or blank
			Have Original Form 8609 in Records-No
@0034	D	6	"STMbnn" or blank
			Explain Credit Eligibility
0035	E	1	"X" or blank
			Building Qualify as Low-Income Housing- Yes
0036	E	1	"X" or blank
			Buliding Qualify as Low-Income Housing- No

SCHEDULE A (FORM 8609)

ANNUAL STATEMENT

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0038	Decrease in Qualified Basis-Yes	F	1	"X" or blank
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

SCHEDULE A (FORM 8609)

ANNUAL STATEMENT

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0170	Disallowed Credit due to Federal Grants	14	12	N
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	"0435" 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	AN
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 Amount Subject to Recapture	12	12	N
0240	Unused Credits	13	12	N
0250	Recapture Tax	14	12	N
0260	Carryforward of Low-Income Housing Credit	15	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Interest on Accelerated Portion Recapture Amt	16	12	NO ENTRY
0280	Total Recapture	17	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0436" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8615bb"
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 Child Name		35	AN Child's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0020 Child SSN		9	N
0040 Parent Name	A	35	A
0045 Parent Name Control	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 Parent SSN	B	9	N
0055 FSC Estimated Literal	C	9	"ESTIMATED" or blank
0060 Parent Filing Status	C	1	Values 1 to 5

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Gross Unearned Income	1	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0185	Sect. 644 Literal 2	10	7	"SECb644" or blank
0190	Adjusted Tax	11	12	N
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	Record ID	6	"FRMbbb"
0001	Form Number	6	"8621bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	Blank
0005	Form Occurrence Number	7	N 0000001 - 0000005
0010	Name of Shareholder	35	AN
0020	Identifying Number	9	N
0030	Address	35	AN
0040	City	22	AN
0050	State	2	AN
0060	Zip Code	12	N (Left-Justified)
0065	Country	35	AN
0070	Shareholder's Tax Year Beginning	8	N (YYYYMMDD)
0080	Shareholder's Tax Year Ending	8	N (YYYYMMDD)
0090	Type Of Shareholder (Individual)	1	"X" or blank
0100	Type Of Shareholder (Corporation)	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0110	Type Of Shareholder (Partnership)		1	"X" or blank
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

Field No.	Identification -----	Form Ref. -----	Length -----	Field Description -----
@0255	Attach Statement For Post 1986 Earnings & Profits	I	6	"STMBnn" or blank
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0390	Subtract Line 3d From Line 3a	II3e	12	N
0400	Total Taxable Income For The Tax Year	II4a	12	N
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

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0660	Earnings Distributed	V6(i)	12	N
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

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0840	Interest Accrued On Deferred Tax	V4(iii)	12	N or blank
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

Field No.	Identification -----	Form Ref. -----	Length -----	Field Description -----
1010	Tax Year Of Outstanding Election	V1(v)	8	YYYYMMDD or blank
1020	Undistributed Earnings	V2(v)	12	N or blank
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

Field Identification No.		Form Ref.	Length	Field Description
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1190	Portion Of Deferred Tax Outstanding	V9(vi)	12	N or blank
1200	Interest Accrued After Partial Termination	V10(vi)	12	N or blank
@1210	Attach Statement	V	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0617" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8689bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0120	1	12	Wages, Salaries, Tips N
0130	2	12	Taxable Interest N
0140	3	12	Ordinary Dividends N
0150	4	12	Taxable Refunds, Credits, or Offsets of Local Tx N
0160	5	12	Alimony Received N
0170	6	12	Business Income or Loss N
0180	7	12	Capital Gain or Loss N
0190	8	12	Other Gains or Losses N
0200	9	12	IRA Distributions (Taxable Amount) N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0210	Pensions And Annuities (Taxable Amount)	10	12	N
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	Other Income List Statement	15	20	AN or "STMbnn"
+0270	Other Income Total Amount	15	12	N
0280	Total Income	16	12	N --
0290	Clean-Fuel Vehicles Expenses	17	12	N --
0300	Business Expenses Reservists and Others	18	12	N
0310	IRA Deduction	19	12	N --
0320	Student Loan Interest Deduction	20	12	N
0330	Tuition and Fees Deduction	21	12	N
0340	Health Savings Account Deduction	22	12	N
0350	Moving Expenses	23	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0360	One-Half of Self- Employment Tax	24	12	N
0370	Self-Employed Health Insurance Deduction	25	12	N
0380	Self-Employed SEP/ SIMPLE, and Qualified Plans	26	12	N
0390	Penalty on Early Withdrawal of Savings	27	12	N
*0400	Other Adjustments List Statement		20	AN or "STMbnn"
+0410	Other Adjustments Total Amount		12	N
0420	Total Adjustments	28	12	N
0430	Adjusted Gross Income	29	12	N
0440	Total Tax from Form 1040	30	12	N
0450	Adjustment to Total Tax Amount	31	12	N
0460	Adjusted Total Tax Amount	32	12	N
0470	Adjusted Gross Income from Form 1040	33	12	N
0480	Divide Line 29 by Line 33	34	6	R
0490	Tax Allocated to The Virgin Islands	35	12	N
0500	VI Tax Withheld	36	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0510	ES Payments	37	12	N	
0520	Form 4868 Amount	38	12	N	
0530	Total Payments	39	12	N	
0540	Smaller of Allocated Tax or Total Payments	40	12	N	
0550	Overpaid to Virgin Islands	41	12	N	
0560	Refund	42	12	N	
0570	Applied to ES Tax	43	12	N	
0580	Amount Owed to Virgin Islands	44	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
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		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

Field Identification No.		Form Ref.	Length	Field Description
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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

Field Identification No.		Form Ref.	Length	Field Description
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@0235	Explain Interest Comp Line 7	Part I	7a 6	"STMbnn" or blank
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Interest Computation Under the Look-Back Method

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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0540	Increase/Decrease in AMT for Prior Year(s)-1	Part II 4a	12	N
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

Interest Computation Under the Look-Back Method

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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Line 5 Minus Line 8	9	12	N
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	19	12	N
	Carryforward			
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	Net Regular Income Tax Liability	24	12	N
0260	Minimum Tax Credit	25	12	N
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	"0403" for Fixed; "nnnn" for variable format
		4	Value "*****"
0290		6	"FRMbbb"
0291		6	"8801bb"
0292		5	"PG02b"
0293		9	N (Primary SSN)
			Taxpayer 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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0400	Smaller of Line 34 or Line 35	36	12	N
0410	Amount from Prior Year Sch D, Line 43	37	12	N
0420	Smaller of Line 36 or Line 37	38	12	N
0430	Multiply Line 38 by 5% (.05)	39	12	N
0440	Line 36 minus Line 38	40	12	N
0455	Enter Qualified 5 Year Gain	41	12	N
0465	Enter Smaller of Line 40 or Line 41	42	12	N
0470	Multiply Line 42 by 8% (.08)	43	12	N
0480	Line 42 Minus Line 40	44	12	N
0490	Multiply Line 44 by 10% (.10)	45	12	N
0495	Subtract Line 38 from Line 37	46	12	N
0505	Subtract Line 36 from Line 35	47	12	N
0520	Smaller of Line 46 or Line 47	48	12	N
0525	Multiply Line 48 by 15% (.15)	49	12	N
0530	Subtract Line 48 from Line 47	50	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0535	Multiply Line 50 by 20% (.20)	51	12	N
0540	Line 35 Minus Line 31	52	12	N
0545	Multiply Line 52 by 25% (.25)	53	12	N
0550	Add Lines 38, 39, 43, 45, 49, 51, and 53	54	12	N
0600	Multiply Line 27 by 28% (.28)	55	12	N
0610	Enter Smaller of Line 54 or Line 55	56	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0203" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8812bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0008 Amount from Line 1 of Child Tax Credit Worksheet	1	12	N
0012 Child Tax Credit	2	12	N
0016 Net Amount From Line 1 of Worksheet	3	12	N
0021 Total Taxable Earned Income	4	12	N
0025 Total Taxable Earned Income > \$10,500- No Box	5	1	"X" or blank
0035 Total Taxable Earned Income > \$10,500 - Yes Box	5	1	"X" or blank
0038 Net Total Taxable Earned Income	5	12	N
0045 10% of Net Total Taxable Earned Income	6	12	N

FORM 8812

Additional Child Tax Credit

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	"0312" 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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*0080	Non-Taxable Literal	1a	16	"ACCRUEDbINTEREST", "ABPbADJUSTMENT", "OIDbADJUSTMENT", "STMbnn" or blank
+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
0195	QD Worksheet Amount	6	12	N
0200	Form 1040 Other Income	6	12	N
0210	Tax Amount Basis	8	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0212	Amount on Line 8 Less Than \$800 - No Box	9	1	"X" or blank
0216	Amount on Line 8 Less Than \$800 - 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)
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

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, 59850 or 89750
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	"0304" 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
0105	Credits from Form 1040	8b	12	N
0170	Possessions Tax Credit (Form 5735)	8c	12	NO ENTRY
0180	Credit for Fuel from a Nonventional Source	8d	12	N
0190	Qualified Electric Vehicle Credit (Form 8834)	8e	12	N
0200	Total Credits	8f	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
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
-----	-----	-----	-----
Byte Count		4	"0521" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8824bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000005
0010 Identifying Number		9	NO ENTRY
*0020 Description of Like- Kind Property Given	1	50	AN, "STMbnn" or blank
0025 Reserved	1	6	NO ENTRY
*0030 Description of Like- Kind Property Received	2	50	AN, "STMbnn" or blank
0035 Reserved	2	6	NO ENTRY
0040 Date Like-Kind Property Given Up	3	8	YYYYMMDD or blank
0050 Date Property Actually Transferred	4	8	YYYYMMDD or blank
0060 Date Like-Kind Property Was Identified	5	8	YYYYMMDD or blank
0070 Date Property Actually Received	6	8	YYYYMMDD or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0080	Was The Exchange with a Related Party - Yes	7	1	"X" or blank
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

Like-Kind Exchanges

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	You Can Establish to Satisfaction of the IRS	11c	1	"X" or blank
@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

Like-Kind Exchanges

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@0345	Attach Statement	23	6	"STMbnn" or blank
0350	Deferred Gain Or (Loss) (Line 19 Minus Line 23)	24	12	N
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)
			Taxpayer Identification Number
0374		1	blank
0375		7	N 0000001 - 0000005
			Form Occurrence Number
0380	26	5	N
			Certificate of Divestiture 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)

Like-Kind Exchanges

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0450	Cost of Replacement Property Within 60 Days	33	12	N
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	"0322" 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.	Field Description	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
0125	Credits from Form 1040	12b	12	N
0190	Possession Tax Credit	12c	12	NO ENTRY
0200	Credit for Fuel from A Nonconventional Source	12d	12	N
0210	Qualified Electric Vehicle Credit	12e	12	N
0220	Total Credits	12f	12	N
0230	Net Income Tax	13	12	N
0250	Net Regular Tax	14	12	N
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
-----	-----	-----	-----
		4	"0443" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8828bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
0010	1	35	AN. Allowable special characters are: ampersand (&), hyphen(-), slash(/), comma(,), percent(%) and Literal "NONE"
0020	1	30	AN. Allowable special characters are: hyphen and comma(,) or blank
0030	2a	1	"X" or blank
0040	2b	1	"X" or blank
			Mortgage Credit Certificate Indicator
0050	3	2	AN
			Certificate Issuer State
0060	3	20	AN
			Certificate Issuer Subdivision
0070	3	20	AN
			Certificate Issuer Agency

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
-----	-----	----	-----	-----
0260	Federally Subsidized Amount Adjusted	21	12	N
0270	Recapture Amount	22	12	N
0280	Recapture Tax Due	23	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0677" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8829bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000032
0010 Name of Proprietor		35	A
0020 SSN of Proprietor		9	N
0030 Business Use Square Feet	1	6	N
0040 Total Home Square Feet	2	6	N
0050 Business Square Feet Percent	3	6	R
0060 Business Use Hours	4	4	N
0065 Total Hours Available	5	4	N
0070 Business Hours Percent	6	6	R
0080 Business Percentage	7	6	R
@0085 Attach Computation	7	6	"STMbnn" or blank
0090 Tentative Profit/ Loss Schedule C	8	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Casualty Loss Direct	9a	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0270	Utilities Direct	19a	12	N
0280	Utilities Indirect	19b	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0430	Total Allowable Expenses	32	12	N
0440	Form 4684 Casualty Losses	33	12	N
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
-----	-----	-----	-----
Byte Count		4	"0292" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8830bb"
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 enhanced oil recovery costs	1	12	N
0030 Qualified enhanced oil recovery costs X 15%	2	12	N
0040 Enhanced oil recovery credits from flow-through	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

Field Identification No.		Form Ref.	Length	Field Description
0105	Credits from Form 1040	8b	12	N
0170	Possessions tax credit (Form 5735)	8c	12	NO ENTRY
0180	Credit for fuel from a nonconventional source	8d	12	N
0190	Qualified electric vehicle credit	8e	12	N
0200	Total Credits	8f	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
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
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		4	"2712" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"8833bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (SSN or ITIN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001 - 0000010
0010	SSN or ITIN	9	N, (Social Security Number or Individual Taxpayer Identification Number)
0020	Residence Name Line 2	35	AN, ("in care of" addressee, or address continuation) Allowable special characters are: space, ampersand, slash, hyphen, and percent
0030	Residence Street Address	35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen
0040	Residence City	22	AN, Allowable special characters are: space, slash, and hyphen
0050	Residence State Abbreviation	2	A (Standard Postal State Abbreviations)
0060	Residence Zip Code	12	N (left-justified)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Residence Foreign State or Province		35	A, Allowable special character is space
0080	Residence Foreign Postal Code		20	AN, Allowable special character is space
0090	Residence Foreign Country		35	A, Allowable special character is space
0100	U.S. Name Line 2		35	AN, ("in care of" addressee, or address continuation) Allowable special characters are: space, ampersand, slash, hyphen, and percent
0110	U.S. Street Address		35	AN, Allowable special characters are: space, slash, hyphen, and ampersand
0120	U.S. City		22	A, Allowable special character is space
0130	U.S. State Abbreviation		2	A (Standard Postal State Abbreviations)
0140	U.S. Zip Code		12	N (left-justified)
0150	Section 6114 Treaty-Based Return Position Box		1	"X" or blank
0160	Reg 301.7701(b)-7 Treaty-Based Rtn Pos Box		1	"X" or blank
0170	U.S. Citizen/ Resident or U.S. Incorporated Box		1	"X" or blank
0180	Treaty Country Name	1a	35	AN, Allowable special character is space

Field Identification No.		Form Ref.	Length	Field Description
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0190	Treaty Article(s)	1b	70	AN, Allowable special characters are: space, comma, period, hyphen, and parentheses
*0200	Internal Revenue Code Prov Overruled/Modified	2	70	AN, or "STMbnn" Allowable special characters are: space, comma, period, hyphen, and parentheses
0210	Payer Name	3	35	AN, Allowable special characters are: ampersand, plus, hyphen, slash, comma, and space
0220	Payer TIN	3	9	N
0230	Payer Name Line 2	3	35	AN, ("in care of" addressee, or address continuation) Allowable special characters are: space, ampersand, slash, hyphen, and percent
0240	Payer U.S. Street Address	3	35	AN, allowable special characters are: ampersand, hyphen, slash, and comma
0250	Payer U.S. City	3	22	AN, Allowable special character is space
0260	Payer U.S. State	3	2	A (Standard Postal State Abbreviations)
0270	Payer U.S. Zip Code	3	12	N (left-justified)
*0280	Treaty Prov of Limitation on Benefits Article	4	70	AN, or "STMbnn" Allowable special characters are: space, comma, period, hyphen, and parentheses
0290	Explanation - 1	5	70	AN
0300	Explanation - 2	5	70	AN

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0310	Explanation - 3	5	70	AN
0320	Explanation - 4	5	70	AN
0330	Explanation - 5	5	70	AN
0340	Explanation - 6	5	70	AN
0350	Explanation - 7	5	70	AN
0360	Explanation - 8	5	70	AN
0370	Explanation - 9	5	70	AN
0380	Explanation - 10	5	70	AN
0390	Explanation - 11	5	70	AN
0400	Explanation - 12	5	70	AN
0410	Explanation - 13	5	70	AN
0420	Explanation - 14	5	70	AN
0430	Explanation - 15	5	70	AN
0440	Explanation - 16	5	70	AN
0450	Explanation - 17	5	70	AN
0460	Explanation - 18	5	70	AN
0470	Explanation - 19	5	70	AN
0480	Explanation - 20	5	70	AN
0490	Explanation - 21	5	70	AN
0500	Explanation - 22	5	70	AN
0510	Explanation - 23	5	70	AN
0520	Explanation - 24	5	70	AN
0530	Explanation - 25	5	70	AN
0540	Explanation - 26	5	70	AN
0550	Explanation - 27	5	70	AN
0560	Explanation - 28	5	70	AN

Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0496" 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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0065	Date Vehicle Placed in Service 2	1(b)	8	YYYYMMDD or Blank
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

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0170	Add columns (a) through (c) on line 7	8	12	N	
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	
0265	Credits from Form 1040	16b	12	N	--
					--
					--
					--
					--
					--
0330	Possessions tax credit (Form 5735)	16c	12	NO ENTRY	
0340	Credit for fuel from a nonconventional source	16d	12	N	
0350	Total Credits	16e	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0360	Net regular tax (subtract line 161 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	"0504" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8835bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0010		9	Identifying Number NO ENTRY
0015	1	2	Fiscal Year Filer literal "FY" or blank
0020	1	12	Kilowatt hours produced and sold N
0030	1	12	Total Kilowatt hours produced and sold N
@0035	1	6	Attach fiscal year computation "STMbnn" or blank
0040	2	12	Phaseout adjustment N
0045	2	6	Phaseout adjustment rate R
0050	2	12	Total phaseout adjustment N
@0055	2	6	Attach fiscal year computation "STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
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0060	Credit for electricity produced by closed-loop	3	12	N
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

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
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	
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	
0255	Credits from Form 1040	18b	12	N	--
					--
					--
					--
					--
					--
					--
0320	Possessions tax credit (Form 5735)	18c	12	NO ENTRY	
0330	Credit for fuel from a nonconventional source	18d	12	N	
0340	Qualified electric vehicle credit	18e	12	N	
0350	Total Credits	18f	12	N	
0360	Net income tax	19	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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	"0397" 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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Identifying Number Child - 1	1f	9	N
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 (\$10,390 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

Qualified Adoption Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0180	Total Qualified Adoption Expenses Child - 1	5	12	N
0190	Smaller of All. Credit or Qual. Expenses Child - 1	6	12	N
0200	Allowed Tax Credit Child - 2	2	12	N (\$10,390 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 \$155,860	9	12	N or blank
0255	More Than \$155,860 "No" Box	9	1	"X" or blank
0257	More Than \$155,860 "Yes" Box	9	1	"X" or blank
0260	Line 9 divided by 40,000	10	6	R

Qualified Adoption Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
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	"0293" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0300		6	Record ID "FRMbbb"
0301		6	Form Number "8839bb"
0302		5	Page Number "PG02b"
0303		9	Taxpayer Identification Number N (Primary SSN)
0304		1	Filler blank
0305		7	Form Occurrence Number N 0000001
0310	19	12	Allowed Tax Credit Child - 1 N (\$10,390 Maximum Credit)
0311	20	1	Prev Yr Employer- Provided Benefits No Box - 1 "X" or blank
0313	20	1	Prev Yr Employer- Provided Benefits Yes Box - 1 "X" or blank
0314	20	12	Prev Yr Employer- Provided Adoption Benefits - 1 N
0317	21	12	Subtract Line 20 From Line 19 - 1 N
0320	22	12	Employer Provided Adoption Benefits Child - 1 N
0323	22	4	Prior Year Benefits Literal - 1 "PYAB" or blank
0326	22	12	Prior Year Benefits Amount - 1 N

Qualified Adoption Expenses

Field Identification No.	Form Ref.	Length	Field Description
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0330 Allowed Tax Credit Child - 2	19	12	N (\$10,390 Maximum Credit)
0331 Prev Yr Employer-Provided Benefits No Box - 2	20	1	"X" or blank
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
0343 Prior Year Benefits Literal - 2	22	4	"PYAB" or blank
0346 Prior Year Benefits Amount - 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 > \$155,860 "No" Box	27	1	"X" or blank

Qualified Adoption Expenses

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0395	Modified AGI > \$155,860 "Yes" Box	27	1	"X" or blank
0400	Modified AGI minus \$155,860	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
0442	Is Line 30 more than Line 23 "No" Box	31	1	"X" or blank
0445	Is line 30 more than Line 23 "Yes" Box	31	1	"X" or blank
0450	Taxable Benefits	31	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0448" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8844bb"
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
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
0175	Credits from Form 1040	14b	12	N
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				--
0240	Possessions tax credit (Form 5735)	14c	12	NO ENTRY
0250	Credit for fuel from a nonconventional source	14d	12	N

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0260	Qualified electric vehicle credit	14e	12	N
0270	Total Credits	14f	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	"0328" 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

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0090	Alternative minimum tax	8	12	N	
0100	Regular Tax Plus Alternative Minimum Tax	9	12	N	
0110	Foreign tax credit	10a	12	N	
0125	Credits from Form 1040	10b	12	N	--
					--
					--
					--
					--
					--
0190	Possessions tax credit (Form 5735)	10c	12	NO ENTRY	--
0200	Credit for fuel from a nonconventional source	10d	12	N	
0210	Qualified electric vehicle credit	10e	12	N	
0220	Total Credits	10f	12	N	
0230	Net income tax	11	12	N	
0250	Net Regular Tax	12	12	N	
0260	Enter 25% of Excess	13	12	N	
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	"0323" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8846bb"
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	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

Field No.	Identification	Form Ref.	Length	Field Description
0070	Form 8846 credits from flow-through entities	5	12	N
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
0135	Credits from form 1040	10b	12	N
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				--
				--
				--
				--
				--
0200	Possessions tax credit (Form 5735)	10c	12	NO ENTRY
0210	Credit for fuel from a nonconventional source	10d	12	N
0220	Qualified electric vehicle credit	10e	12	N
0230	Total Credits	10f	12	N
0240	Net income tax	11	12	N
0260	Net Regular Tax	12	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
-----	-----	-----	-----
		4	"0292" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8847bb"
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	12	N
			Total qualified CDC contributions
0030	2	12	N
			Multiply line 1 by 5%(.05)
0040	3	12	N
			CDC credits from flow-through entities
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	
-----	-----	----	-----	-----	-----
0105	Credits from Form 1040	8b	12	N	--
					--
					--
					--
					--
					--
0170	Possessions tax credit (Form 5735)	8c	12	NO ENTRY	--
0180	Credit for fuel from a nonconventional source	8d	12	N	
0190	Qualified electric vehicle credit	8e	12	N	
0200	Total Credits	8f	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	
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	"0234" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"8853bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001
0009	MSA Acct Holder SSN	9	N

0160	Total Employer Contributions for Current Tax Year	1	12 N
0170	TaxPayer MSA Contributions for Current Tax Year	2	12 N
0180	Limitation Amount	3	12 N

Archer MSAs and Long-Term Care Insurance
Contracts

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0190	Compensation Amount	4	12	N
0200	Archer MSA Deduction	5	12	N
0210	Total MSA Distributions Received	6a	12	N
0220	Distributions Rolled Over & Excess Contributions	6b	12	N
0230	Net MSA Distributions	6c	12	N
0240	Total Unreimbursed Qualified Medical Expenses	7	12	N
0250	Taxable Archer MSA Distributions	8	12	N
0260	Exceptions to 15% Tax Box	9a	1	"X" or blank
0270	Additional 15% Taxable MSA Distributions	9b	12	N
0272	Total Medicare & Choice MSA Distributions Received	10	12	N
0274	Tot Medicare & Choice Unreimbursed Med Expenses	11	12	N
0276	Taxable Medicare & Choice MSA Distributions	12	12	N
0278	Exceptions to 50% Tax Box	13a	1	"X" or blank
0279	Additional 50% Taxable Medicare & Choice MSA Distr	13b	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	14a	35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
			Name of Insured
0310	14b	9	N
			Insured SSN

Archer MSAs & Long-Term Care Insurance
Contracts

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0320	Payments or Death Benefits - Yes	15	1	"X" or blank
0330	Payments or Death Benefits - No	15	1	"X" or blank
0340	Insured Terminally Ill - Yes	16	1	"X" or blank
0350	Insured Terminally Ill - No	16	1	"X" or blank
0360	Gross LTC Payment Amounts	17	12	N
0370	Qualified LTC Insurance Contract Amount	18	12	N
0380	Accelerated Death Benefits Received	19	12	N
0390	Qual LTC Insur Contract & Acc Death Benefit Totals	20	12	N
0400	Multiply \$230 By Number of Days of LTC Period	21	12	N
0410	Qualified LTC Service Incurred Costs	22	12	N
0420	Larger of Line 21 or Line 22	23	12	N
0430	Total Reimbursements Received	24	12	N
0440	Per Diem Limitation	25	12	N
0450	Taxable Payments	26	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0148" 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
			--
			--
			--
			--
			--
			--
			--
			--
			--
			--
0170 Prior Year Carryforward Credit	1	12	N
0180 Tax from Form 1040	2	12	N
0190 Additional Credit Amounts from Form 1040	3	12	N
0192 Amount from F6251	4	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0196	Additional Credit Amounts plus F6251 Amount	5	12	N
0200	Tax (line 2) minus credits (line 5)	6	12	N
0230	Credit allowed for current year	7	12	N
0240	Credit carryforward to next year	8	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0716" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8860bb"
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 Bond Issuer Name-1	1(a)	35	AN or "STMbnn"
+0030 Bond Issuer City-1	1(a)	22	AN
+0040 Bond Issuer State-1	1(a)	2	A or blank
+0050 Month/Year Bond Issued-1	1(b)	6	DT (YYYYMM) or blank
+0060 Outstanding Principal Amount-1	1(c)	12	N
*+0070 Credit Rate-1	1(d)	6	R or "STMbnn"
+0080 Credit Amount-1	1(e)	12	N
0090 Bond Issuer Name-2	1(a)	35	AN
0100 Bond Issuer City-2	1(a)	22	AN
0110 Bond Issuer State-2	1(a)	2	A or blank
0120 Month/Year Bond Issued-2	1(b)	6	DT (YYYYMM) or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	Outstanding principal Amount-2	1(c)	12	N
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

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0340	Outstanding Principal Amount-5	1(c)	12	N	
0350	Credit Rate-5	1(d)	6	R	
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	
0445	Credits from Form 1040	7b	12	N	--
					--
					--
					--
					--
					--
0520	Possessions Tax Credit (Form 5735)	7c	12	NO ENTRY	--
0530	Credit for Fuel from a Nonconventional Source	7d	12	N	
0540	Qualified Electric Vehicle Credit	7e	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0550	General Business Credit	7f	12	N
0560	Credit for Prior Year Minimum Tax	7g	12	N
0570	Total Credits	7h	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
-----	-----	-----	-----
Byte Count		4	"0352" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8861bb"
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 first- year wages	1a	12	N
0030 Total qualified first-year wages	1a	12	N
0040 Qualified second- year wages	1b	12	N
0050 Total qualified second-year wages	1b	12	N
0060 Add lines 1a and 1b	2	12	N
@0065 Group credit division schedule	2	6	"STMbnn" or blank
@0067 Line 2 difference statement	2	6	"STMbnn" or blank
0070 Welfare-to-work credit (s) flow- through entities	3	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0075	Form 1041 portion amount	4	12	NO ENTRY	
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	
0135	Credits from Form 1040	8b	12	N	--
					--
					--
					--
					--
					--
					--
0200	Possessions tax credit (Form 5735)	8c	12	NO ENTRY	
0210	Credit for fuel from a nonconventional source	8d	12	N	
0220	Qualified electric vehicle credit	8e	12	N	
0230	Total Credits	8f	12	N	
0240	Net income tax	9	12	N	
0260	Net Regular Tax	10	12	N	
0270	Enter 25% of Excess	11	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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	"0719" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8862bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001
0010	1	4	Value "2004"
			Year for Which You Are Filing This Form
0012	2	1	"X" or blank
			Income Reported Incorrectly - Yes
0014	2	1	"X" or blank
			Income Reported Incorrectly - No
0020	3	1	"X" or blank
			Qualifying Child of Another Person - Yes Box
0030	3	1	"X" or blank
			Qualifying Child of Another Person - No Box
0042	4	3	N
			Number of Days You Lived in U.S.
0052	5	3	N
			Number of Days Your Spouse Lived in U.S.

Information To Claim Earned Income Credit...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0062	Number of Days Child 1 Lived in U.S.	6a	3	N
0072	Number of Days Child 2 Lived in U.S.	6b	3	N
0082	Child 1 Month and Day of Birth	7a(1)	4	N (MMDD)
0084	Child 1 Month and Day of Death	7a(2)	4	N (MMDD)
0092	Child 2 Month and Day of Birth	7b(1)	4	N (MMDD)
0094	Child 2 Month and Day of Death	7b(2)	4	N (MMDD)
0133	Street Address During the Filing Tax Year - 1	8a Child 1	35	AN, Allowable special characters are space, slash, hyphen
0137	City, State and Zip Code - 1	8a Child 1	25	AN
0141	Street Address During the Filing Tax Year - 2	8a Child 1	35	AN, Allowable special characters are space, slash, hyphen
0144	City, State and Zip Code - 2	8a Child 1	25	AN

Field Identification No.		Form Ref.	Length	Field Description
0145	Street Address During the Filing Tax Year - 3	8a Child 1	35	AN, Allowable special characters are space, slash, hyphen
0147	City, State and Zip Code - 3	8a Child 1	25	AN
0150	Address Same as Child 1	8b	1	"X" or blank
				--
				--
				--
				--
				--
				--
				--
				--
				--
0246	Street Address During The Filing Tax Year - 1	8b Child 2	35	'See 1st Occ.'
0250	City, State and Zip Code - 1	8b Child 2	25	'See 1st Occ.'
0255	Street Address During the Filing Tax Year - 2	8b Child 2	35	'See 1st Occ.'
0260	City, State and Zip Code - 2	8b Child 2	25	'See 1st Occ.'
0265	Street Address During the Filing Tax Year - 3	8b Child 2	35	'See 1st Occ.'
0270	City, State and Zip Code - 3	8b Child 2	25	'See 1st Occ.'
				--
				--

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0290	Other Person Lived w/Child - Yes	9	1	"X" or blank --
0300	Other Person Lived w/Child - No	9	1	"X" or blank
0310	Other Person Name-1 Child 1	9a	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0320	Other Person Relationship-1 Child 1	9a	11	AN or blank
0330	Other Person Name-2 Child 1	9a	35	'See 1st Occ.'
0340	Other Person Relationship-2 Child 1	9a	11	'See 1st Occ.'
0350	Other Person Name-3 Child 1	9a	35	'See 1st Occ.'
0360	Other Person Relationship-3 Child 1	9a	11	'See 1st Occ.'
0370	Other Person Same as Child 1	9b	1	"X" or blank
0380	Other Person Name-1 Child 2	9b	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0390	Other Person Relationship-1 Child 2	9b	11	AN or blank
0400	Other Person Name-2 Child 2	9b	35	'See 1st Occ.'

Information To Claim Earned Income
Credit...

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0410	Other Person Relationship-2 Child 2	9b	11	'See 1st Occ.'
0420	Other Person Name-3 Child 2	9b	35	'See 1st Occ.'
0430	Other Person Relationship-3 Child 2	9b	11	'See 1st Occ.'
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0773" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8863bb"
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 Student's First Name - 1	1a	10	AN (first name) or blank
0020 Student's Last Name - 1	1a	15	AN (last name) or blank
0030 Student's Name Control - 1	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
0035 Student's SSN - 1	1b	9	N or blank
0040 Qualified Expenses Paid in Current Tax Year - 1	1c	12	N
0050 Smaller of Exp Paid in Current TY or \$1000 - 1	1d	12	N
0060 Subtract Columns d from c - 1	1e	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Enter 1/2 of the Amt in Column e - 1	1f	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0200	Subtract Columns d from c - 3	1e	12	N
0210	Enter 1/2 of the Amt in Column e - 3	1f	12	N
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.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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.'
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	5	12	N
0460	Smaller of Line 5 or \$10,000	6	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0470	Multiply Line 6 by 20%	7	12	N
0480	Tentative Education Credits - Add Lines 3 and 7	8	12	N
0490	Enter \$52,000 (\$105,000 if Married Filing Jointly)	9	12	N
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
0565	Initial Minimum Tax from Form 6251	17	12	N
0570	Add Lines 16 and 17	18	12	N
0580	Subtract Line 18 from Line 15	19	12	N
0590	Education Credits	20	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1709" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8865bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	Blank
0005		7	N 0000001 - 0000005
			Form Occurrence Number
0006		6	YYYYMM
@0007		6	"STMbnn" or blank
			Category/Filer Attachment
0010		8	YYYYMMDD
			Partnership's Tax Year Beginning
0020		8	YYYYMMDD
			Partnership's Tax Year Ending
0080	A	1	NO ENTRY
			Category 1 Filer
0090	A	1	"X" or blank
			Category 2 Filer
0100	A	1	"X" or blank
			Category 3 Filer
0110	A	1	"X" or blank
			Category 4 Filer
0120	B	8	YYYYMMDD
			Filer's Tax Year Beginning
0130	B	8	YYYYMMDD
			Filer's Tax Year Ending

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

Field No.	Identification -----	Form Ref. -----	Length -----	Field Description -----
+0310	Constructive Owner	E(4)	1	"X" or blank
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

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0460	Identifying Number Other Partner - 3	E(3)	9	N
0470	Third Category 1 Filer	E(4)	1	"X" or blank
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

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0600	Name Line 2 Foreign Partnership	F1	35	AN
0610	Address Foreign Partnership	F1	35	AN
0620	City Foreign Partnership	F1	22	AN
0625	Foreign City, State or Province	F1	35	AN
0630	State Foreign Partnership	F1	2	AN
0635	Country Foreign Partnership	F1	35	AN
0640	Zip Code Foreign Partnership	F1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
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	R (nnnnnnn.nnnn) (decimal is implied)

Field Identification No.		Form Ref.	Length	Field Description
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@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
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

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

Field Identification No.		Form Ref.	Length	Field Description
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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

Field Identification No.		Form Ref.	Length	Field Description
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+1110	Foreign Person	SCH A	1	"X" or blank
+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

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
1260	Identifying Number Constructive Ownership	SCH A	9	N
1270	Foreign Person - 3	SCH A	1	"X" or blank
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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 or blank
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

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

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

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

Field Identification No.		Form Ref.	Length	Field Description
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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
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 Business Income (Loss)	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	"0705" for Fixed; "nnnn" for variable format
		4	Value "*****"
2470		6	"FRMbbb"
2471		6	"8865bb"
2472		5	"PG03b"
2473		9	N (Primary SSN)
			Number
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"
			Basis
+2530	SCH D 1(f)	12	N
2540	SCH D 1(a)	15	AN
			Property - 2
2550	SCH D 1(b)	8	'See 1st Occ.'
			2
2560	SCH D 1(c)	8	YYYYMMDD
			Sold - 2
2570	SCH D 1(d)	12	N, or "EXPIRED"
			Price - 2

Field No.	Identification	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
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
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
2715	Reserved		6	Blank --
2720	S-T Capital Gain From Installment Sales	SCH D 2(f)	12	N

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Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
2730	S-T Capital Gain (Loss) Like-Kind Exchange	SCH D 3(f)	12	N
2740	Partnership's Share Net S-T Capital Gain (Loss)	SCH D 4(f)	12	N
2750	Net S-T Capital Gain (Loss)	SCH D 5(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
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.'
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

Field No.	Identification -----	Form Ref. -----	Length -----	Field Description -----	
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	
2970	L-T Description of Property - 4	SCH D 6(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	
3035	Reserved		6	Blank	--
3040	L-T Capital Gain Installment Sales Gain (Loss)	SCH D 7(f)	12	N	
3060	Long-term Capital Gain Like-Kind Exchange Gain	SCH D 8(f)	12	N	--
3080	Partnership's Share Net L-T Capital Gain (Loss)	SCH D 9(f)	12	N	--

Field Identification No.	Form Ref.	Length	Field Description
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3100 Capital Gain Distributions	SCH D10(f)	12	N
3130 Net Long-Term Capital Gain (Loss)	SCH D11(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	"0983" for Fixed; "nnnn" for variable format
		4	Value "*****"
3140		6	"FRMbbb"
3141		6	"8865bb"
3142		5	"PG04b"
3143		9	N (Primary SSN)
			Identification Number
3144		1	Blank
3145		7	N 0000001 - 0000005
3150	SCH K 1	12	N
			Ordinary Business Income (Loss)
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
3196	SCH K 4	12	N
			Guaranteed Payments
3200	SCH K 5	12	N
			Interest Income

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
3210	Ordinary Dividends	SCH K 6a	12	N
3216	Qualified Dividends	SCH K 6b	12	N
3220	Royalty Income	SCH K 7	12	N
3230	Net S-T Capital Gain (Loss)	SCH K 8	12	N
3240	Net L-T Capital Gain (Loss)	SCH K 9a	12	N
3250	Collectibles (28%) Gain (Loss)	SCH K 9b	12	N
3260	Unrecaptured Section 1250 Gain	SCH K 9c	12	N
@3265	Section 1250 Gain Attach. Schedule	9c	6	"STMBnn" or blank
3270	Net Section 1231 Gain (Loss)	SCH K 10	12	N
3280	Other Income (Loss)	SCH K 11	12	N
@3285	Other Income (Loss) (Attach Schedule)	SCH K 11	6	"STMBnn" or blank
3290	Section 179 Deduction	SCH K 12	12	N
3300	Contributions	SCH K 13a	12	N
@3305	Contributions (Attach Schedule)	SCH K 13a	6	"STMBnn" or blank
3310	Deductions Related to Portfolio Income	SCH K 13b	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
@3315	Deductions Related to Portfolio Income (Schedule)	SCH K 13b	6	"STMbnn" or blank
3320	Investment Interest Expense	SCH K 13c	12	N
*3330	Section 59(e)(2) Expenditures Type	SCHK13d(1)	20	AN or "STMbnn"
+3340	Section 59(e)(2) Expenditures Amount	SCHK13d(2)	12	N
@3345	Expenditures Attach	SCHK13d(2)	6	"STMbnn" or blank
3350	Other Deductions	SCH K 13e	12	N
@3355	Other Deductions (Attach Schedule)	SCH K 13e	6	"STMbnn" or blank
3360	Self-employment Net Earnings	SCH K 14a	12	N
3370	Farming or Fishing Gross Income	SCH K 14b	12	N
3380	Nonfarm Gross Income	SCH K 14c	12	N
3390	Low-income Housing Credit-Section 42(J)(5)	SCH K 15a	12	N
@3395	Line 15a Attachment	SCH K 15a	6	"STMbnn" or blank
3400	Low-income Housing Credit Other	SCH K 15b	12	N
@3405	Line 15b Attachment	SCH K 15b	6	"STMbnn" or blank
3410	Rehabilitation Expenditures Rental Real Estate	SCH K 15c	12	N or blank
@3415	Rental Real Estate Attachment	SCH K 15c	6	"STMbnn" or blank

Return of U.S. Persons with Respect
to Certain...

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
*3430	Other Rental Real Estate Credits	SCH K 15d	12	N or "STMBnn" or blank
+3440	Type of Rental Credit	SCH K 15d	15	AN
3445	Statement Reference - BMF Use Only	SCH K 15d	6	Blank
*3460	Other Rental Credits	SCH K 15e	12	N or "STMBnn" or blank
+3470	Type of Other Rental Credit	SCH K 15e	15	AN
3475	Statement Reference - BMF Use Only	SCH K 15e	6	Blank
*3490	Other Credits	SCH K 15f	12	N or "STMBnn" or blank
+3500	Type of Other Credit	SCH K 15f	15	AN
@3505	Other Credits Attach Schedule	SCH K 15f	6	"STMBnn" or blank
3520	Name of Foreign Country or U.S. Possession	SCH K 16a	35	AN
@3525	Foreign Country Attachment	SCH K 16a	6	"STMBnn" or blank
3530	Gross Income from All Sources	SCH K 16b	12	N
3540	Gross Income Sourced at Partner Level	SCH K 16c	12	N
@3545	Schedule of Reductions	SCH K 16c	6	"STMBnn" or blank
3550	Passive Income	SCH K 16d	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
3560	Listed Categories Income	SCH K 16e	12	N
@3565	Listed Categories Income (Attach Schedule)	SCH K 16e	6	"STMbnn" or blank
3570	General Limitation Income	SCH K 16f	12	N
3580	Interest Expense at Partner Level	SCH K 16g	12	N
3590	Other at Partner Level	SCH K 16h	12	N
3600	Passive Deductions	SCH K 16i	12	N
3610	Listed Categories Deductions	SCH K 16j	12	N
@3615	Listed Categories Deductions (Attach Schedule)	SCH K 16j	6	"STMbnn" or blank
3620	General Limitation Deductions	SCH K 16k	12	N
3630	Foreign Taxes (Paid)	SCH K 16l	12	N
3640	Foreign Taxes (Accrued)	SCH K 16l	12	N
				--
				--
3660	Reduction in Taxes	SCH K 16m	12	N
@3665	Reduction in Taxes (Attach Schedule)	SCH K 16m	6	"STMbnn" or blank
3670	Depreciation Adjustment	SCH K 17a	12	N
3680	Adjusted Gain or Loss	SCH K 17b	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
@3685	Adjusted Gain or Loss Attachment	SCH K 17b	6	"STMbnn" or blank
3690	Depletion (Other than Oil and Gas)	SCH K 17c	12	N
3700	Gross Income Oil, Gas & Geothermal Properties	SCH K 17d	12	N
@3705	Oil, Gas & Geothermal Attachment	SCH K 17d	6	"STMbnn" or blank
3710	Deductions Oil, Gas & Geothermal Prop.	SCH K 17e	12	N
@3715	Deductions Oil, Gas Attachment	SCH K 17e	6	"STMbnn" or blank
3720	Other AMT Items	SCH K 17f	12	N
@3725	Other AMT Items (Attach Schedule)	SCH K 17f	6	"STMbnn" or blank
3730	Tax-Exempt Interest Income	SCH K 18a	12	N
3740	Other Tax-Exempt Income	SCH K 18b	12	N
3746	Nondeductible Expenses	SCH K 18c	12	N
3750	Distributions of Money	SCH K 19a	12	N
@3755	Adjusted Basis & FMV of Securities (Attach)	SCH K 19a	6	"STMbnn" or blank
3760	Distributions Other property	SCH K 19b	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
@3765	Adjusted Basis & FMV of Property (Attach)	SCH K 19b	6	"STMbnn" or blank
3770	Investment Income	SCH K 20a	12	N
3780	Investment Expenses	SCH K 20b	12	N
@3785	Other Items & Amounts (Attach Schedule)	SCH K 20c	6	"STMbnn" or blank
@3789	Form 8865 Page 4 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0805" for Fixed; "nnnn" for variable format
		4	Value "*****"
3790		6	"FRMbbb"
3791		6	"8865bb"
3792		5	"PG05b"
3793		9	N (Primary SSN)
			Taxpayer Identification Number
3794		1	Blank
3795		7	N
			0000001 - 0000005
3800	SCH L 1(b)	12	N
			Cash Beginning Of Tax Year
3810	SCH L 1(d)	12	N
			Cash End Of Tax Year
3820	SCH L2a(a)	12	N
			Trade Notes Beginning Of Tax Year
3830	SCH L2a(c)	12	N
			Trade Notes End Of Tax Year
3840	SCH L2b(a)	12	N
			Less Allowance For Bad Debts Beg. Of Tax Year
3850	SCH L2b(b)	12	N
			Less Allowance For Bad Debts Beg. Of Tax Year
3860	SCH L2b(c)	12	N
			Less Allowance For Bad Debts End Of Tax Year

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

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
3970	Mortgage & Real Estate Loans End Of Tax Year	SCH L 7(d)	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
4090	Less Depletion Beginning Of Tax Year	SCHL10b(b)	12	N
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

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
4220	Total Assets Beginning Of Tax Year	SCH L14(b)	12	N
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

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

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
4480	General Limitation Income Category BOY	SCH M2c(a)	12	N
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

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
@4615	Attach Statement For Other Deductions	SCH M-1 7a	6	"STMbnn" or blank
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

Field Identification No.		Form Ref.	Length	Field Description
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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
@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
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		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

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
4850	Sales Of Property Rights Person With 10%	SCH N 2(d)	12	N
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

Field No.	Identification -----	Form Ref. -----	Length -----	Field Description -----
4980	Distributions Received-U.S. Person Filing Return	SCH N 6(a)	12	N
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

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

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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
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,
Deductions, Credits...

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1520" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "SCHbK1"
0001		6	Schedule Type "8865bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler Blank
0005		7	Schedule Occurrence Number N 0000001 - 0000010
0010		8	Tax Year Beginning YYYYMMDD
0020		8	Tax Year Ending YYYYMMDD
0030		1	Final K-1 "X" or blank
0040		1	Amended K-1 NO ENTRY
			--
			--
			--
			--
			--
			--
0100	A	9	Partnership's Identifying Number (EIN or SSN) N or blank
0110	B	35	Partnership's Name 1 AN
0120	B	35	Partnership's Name 2 AN
0130	B	35	Partnership's Address 1 AN

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	Partnership's Address 2	B	35	AN
0150	Partnership's City	B	22	AN
0160	Partnership Foreign City, State or Province	B	35	AN
0170	Partnership's State	B	2	A or ".b"
				--
0180	Partnership Foreign Country	B	22	AN
0190	Partnership's Zip Code	B	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
				--
				--
				--
				--
				--
				--
				--
				--
0300	Partner's Identifying Number	C	9	N, "APPLD FOR" or "FOREIGNUS"
0310	Partner's Name 1	D	35	AN
0320	Partner's Name 2	D	35	AN
0330	Partner's Address 1	D	35	AN
0340	Partner's Address 2	D	35	AN
0350	Partner's City	D	22	AN
				--
0360	Partner Foreign City, State or Province	D	35	AN

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

Field Identification No.	Form Ref.	Length	Field Description
0370	D	2	Partner's State A or ".b"
0380	D	22	Partner Foreign Country AN
0390	D	12	Partner's Zip Code N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0500	E	6	Partner's % of Profit BOY R or blank
0510	E	6	Partner's % of Profit EOY R or blank
0520	E	6	Partner's % of Loss BOY R or blank
0530	E	6	Partner's % of Loss EOY R or blank
0540	E	6	Partner's % of Capital BOY R or blank

Field No.	Field Identification	Form Ref.	Length	Field Description
0550	Partner's % of Capital EOY	E	6	R or blank
0560	Partner's % of Deductions BOY	E	6	R or blank
0570	Partner's % of Deductions EOY	E	6	R or blank
0600	Partner's Beginning Capital Account	F	12	N
0610	Partner's Capital Contributed	F	12	N
0620	Partner's CY Increase (Decrease)	F	12	N
0630	Partner's Withdrawals & Distributions	F	12	N
0640	Partner's Ending Capital Account	F	12	N
0650	Tax Basis	F	1	"X" or blank
0660	GAAP	F	1	"X" or blank
0670	Section 704(b) Book	F	1	"X" or blank
0680	Other (Explain)	F	1	"X" or blank
@0685	Other Explanation	F	6	"STMbnn" or blank
0799	Asterisk Line 1	1	1	"*" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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0800	Ordinary Business Income (Loss)	1	12	N
@0805	Ordinary Business Income Attach.	1	6	"STMBnn" or blank
0809	Asterisk Line 2	2	1	"*" or blank
0810	Rental Real Estate Income (Loss)	2	12	N
@0815	Rental Real Estate Income Attach.	2	6	"STMBnn" or blank
0819	Asterisk Line 3	3	1	"*" or blank
0820	Other Rental Income (Loss)	3	12	N
@0825	Other Rental Income Attach.	3	6	"STMBnn" or blank
0829	Asterisk Line 4	4	1	"*" or blank
0830	Guaranteed Payments	4	12	N
@0835	Guaranteed Payments Attach.	4	6	"STMBnn" or blank
0839	Asterisk Line 5	5	1	"*" or blank
0840	Interest Income	5	12	N
@0845	Interest Income Attach.	5	6	"STMBnn" or blank
0849	Asterisk Line 6a	6a	1	"*" or blank
0850	Ordinary Dividends	6a	12	N
@0855	Ordinary Dividends Attach.	6a	6	"STMBnn" or blank
0859	Asterisk Line 6b	6b	1	"*" or blank
0860	Qualified Dividends	6b	12	N

Field No.	Field Identification	Form Ref.	Length	Field Description
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@0865	Qualified Dividends Attach.	6b	6	"STMbnn" or blank
0869	Asterisk Line 7	7	1	"*" or blank
0870	Royalties	7	12	N
@0875	Royalties Attach.	7	6	"STMbnn" or blank
0879	Asterisk Line 8	8	1	"*" or blank
0880	Short Term Capital Gain (Loss)	8	12	N
@0885	S-T Capital Gain Attach.	8	6	"STMbnn" or blank
0889	Asterisk Line 9a	9a	1	"*" or blank
0890	Long Term Capital Gain (Loss)	9a	12	N
@0895	L-T Capital Gain Attach.	9a	6	"STMbnn" or blank
0899	Asterisk Line 9b	9b	1	"*" or blank
0900	Collectibles (28%) Gain (Loss)	9b	12	N
@0905	Collectibles Gain Attach.	9b	6	"STMbnn" or blank
0909	Asterisk Line 9c	9c	1	"*" or blank
0910	Unrecaptured Section 1250 Gain	9c	12	N
@0915	Unrecaptured Sect. 1250 Gain Attach.	9c	6	"STMbnn" or blank
0919	Asterisk Line 10	10	1	"*" or blank
0920	Section 1231 Gain (Loss)	10	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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@0925	Section 1231 Gain Attach.	10	6	"STMbnn" or blank
1100	Other Income Code 1	11	1	A or blank
1110	Other Income Amount 1	11	12	N
1120	Other Income Code 2	11	1	A or blank
1130	Other Income Amount 2	11	12	N
1140	Other Income Code 3	11	1	A or blank
1150	Other Income Amount 3	11	12	N
1160	Other Income Code 4	11	1	A or blank
1170	Other Income Amount 4	11	12	N
1180	Other Income Code 5	11	1	A or blank
1190	Other Income Amount 5	11	12	N
@1195	Other Income Attached Schedule(s)	11	6	"STMbnn" or blank
@1197	Additional Lines Statement	11	6	"STMbnn" or blank
				--
				--
1219	Asterisk Line 12	12	1	"*" or blank
1220	Section 179 Deduction	12	12	N
@1225	Section 179 Deduction Attach.	12	6	"STMbnn" or blank
1300	Other Deductions Code 1	13	1	A or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1310	Other Deductions Amount 1	13	12	N
1320	Other Deductions Code 2	13	1	A or blank
1330	Other Deductions Amount 2	13	12	N
1340	Other Deductions Code 3	13	1	A or blank
1350	Other Deductions Amount 3	13	12	N
1360	Other Deductions Code 4	13	1	A or blank
1370	Other Deductions Amount 4	13	12	N
1380	Other Deductions Code 5	13	1	A or blank
1390	Other Deductions Amount 5	13	12	N
@1395	Other Deductions Attached Schedule(s)	13	6	"STMbnn" or blank
@1397	Additional Lines Statement	13	6	"STMbnn" or blank
				--
				--
1430	Self-employment Code 1	14	1	A or blank
1440	Self-employment Amount 1	14	12	N
1450	Self-employment Code 2	14	1	A or blank
1460	Self-employment Amount 2	14	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1470	Self-employment Code 3	14	1	A or blank
1480	Self-employment Amount 3	14	12	N
1500	Credits & Credit Recapture Code 1	15	1	A or blank
1510	Credits & Credit Recapture Amount 1	15	12	N
1520	Credits & Credit Recapture Code 2	15	1	A or blank
1530	Credits & Credit Recapture Amount 2	15	12	N
1540	Credits & Credit Recapture Code 3	15	1	A or blank
1550	Credits & Credit Recapture Amount 3	15	12	N
1560	Credits & Credit Recapture Code 4	15	1	A or blank
1570	Credits & Credit Recapture Amount 4	15	12	N
@1575	Other Credits/ Recapture Attach Schedule(s)	15	6	"STMbnn" or blank
@1577	Additional Lines Statement	15	6	"STMbnn" or blank
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				--
1700	Foreign Transactions Code 1	16	1	A or blank
1710	Foreign Transactions Amount 1	16	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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1720	Foreign Transactions Code 2	16	1	A or blank
1730	Foreign Transactions Amount 2	16	12	N
1740	Foreign Transactions Code 3	16	1	A or blank
1750	Foreign Transactions Amount 3	16	12	N
1760	Foreign Transactions Code 4	16	1	A or blank
1770	Foreign Transactions Amount 4	16	12	N
1780	Foreign Transactions Code 5	16	1	A or blank
1790	Foreign Transactions Amount 5	16	12	N
1800	Foreign Transactions Code 6	16	1	A or blank
1810	Foreign Transactions Amount 6	16	12	N
1820	Foreign Transactions Code 7	16	1	A or blank
1830	Foreign Transactions Amount 7	16	12	N
@1835	Other Foreign Trans Attached Schedule(s)	16	6	"STMbnn" or blank
@1837	Additional Lines Statement	16	6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
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1900	Alternative Minimum Tax code 1	17	1	A or blank
1910	Alternative Minimum Tax Amount 1	17	12	N
1920	Alternative Minimum Tax Code 2	17	1	A or blank
1930	Alternative Minimum Tax Amount 2	17	12	N
1940	Alternative Minimum Tax Code 3	17	1	A or blank
1950	Alternative Minimum Tax Amount 3	17	12	N
1960	Alternative Minimum Tax Code 4	17	1	A or blank
1970	Alternative Minimum Tax Amount 4	17	12	N
@1975	Alternative Minimum Tax Attached Schedule(s)	17	6	"STMbnn" or blank
@1977	Additional Lines Statement	17	6	"STMbnn" or blank
2100	Tax-exempt Income Code 1	18	1	A or blank
2110	Tax-exempt Income Amount 1	18	12	N
2120	Tax-exempt Income Code 2	18	1	A or blank
2130	Tax-exempt Income Amount 2	18	12	N

Field No.	Identification	Form Ref.	Length	Field Description
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2140	Tax-exempt Income Code 3	18	1	A or blank
2150	Tax-exempt Income Amount 3	18	12	N
2200	Distributions Code 1	19	1	A or blank
2210	Distributions Amount 1	19	12	N
2220	Distributions Code 2	19	1	A or blank
2230	Distributions Amount 2	19	12	N
@2235	Distributions Attachment	19	6	"STMbnn" or blank
2300	Other Information Code 1	20	1	A or blank
2310	Other Information Amount 1	20	12	N
2320	Other Information Code 2	20	1	A or blank
2330	Other Information Amount 2	20	12	N
2340	Other Information Code 3	20	1	A or blank
2350	Other Information Amount 3	20	12	N
2360	Other Information Code 4	20	1	A or blank
2370	Other Information Amount 4	20	12	N
2380	Other Information Code 5	20	1	A or blank

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

Field Identification No.	Form Ref.	Length	Field Description
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2390 Other Information Amount 5	20	12	N
2400 Other Information Code 6	20	1	A or blank
2410 Other Information Amount 6	20	12	N
@2415 Other Information Attached Schedule(s)	20	6	"STMbnn" or blank
@2417 Additional Lines Statement	20	6	"STMbnn" or blank
			--
@2500 Schedule K-1 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	"2258" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "*****"
0000	Record ID		6	"SCHbb0"
0001	Schedule Type		6	"8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000005
0010	Identifying Number		9	N or blank
0020	Name Of Foreign Partnership		35	AN
0030	Cash Date of Transfer	I(a)	8	YYYYMMDD
0040	Cash Fair Market Value	I(c)	12	N
0050	Cash % Interest In Partnership	I(g)	6	R
0055	"See Below" Indicator	I(g)	1	"X" or blank
*0060	Marketable Securities: Date Of Transfer	I(a)	8	YYYYMMDD or "STMbnn" or blank
+0070	Marketable Securities: Number Of Items Transferred	I(b)	12	N

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
+0080	Marketable Securities: FMV On Date Of Transfer	I(c)	12	N
+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"

Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0180	Marketable Securities: Gain Recognized - 2	I(f)	12	N
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

Field No.	Identification	Form Ref.	Length	Field Description
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0270	Marketable Securities: Date Of Transfer - 4	I(a)	8	YYYYMMDD
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

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

Field Identification No.		Form Ref.	Length	Field Description
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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
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"

Field Identification No.		Form Ref.	Length	Field Description
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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
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

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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

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

Field No.	Identification	Form Ref.	Length	Field Description
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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
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

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

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

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

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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
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
			Number
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
			Date Of Acquisition
+0100	I(c)	12	N
			FMV Of Interest Acquired

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes
in Interest

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0110	Basis In Interest Acquired	I(d)	12	N
*+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

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes
in Interest

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0240	% Of Interest After Acquisition - 2	I(f)	6	R or blank
0245	"See Below" Ind.	I(f)	1	"X" or blank
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

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes
in Interest

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0370	Dispositions Address	II(a)	35	AN
*+0380	Dispositions City	II(a)	22	AN or "STMbnn"
+0390	Dispositions State	II(a)	2	AN
+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

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes
in Interest

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

SCHEDULE P (FORM 8865)

Acquisitions, Dispositions and Changes
in Interest

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
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)
			Number
0004		1	blank
0005		7	N 0000001 - 0000005
0010		8	YYYYMMDD or blank
			Beginning
0020		8	YYYYMMDD or blank
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)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0150	Employer Identification Number of Entity	C	9	N or blank
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	Year Ended-2	(b)	6	YYYYMM or blank
0260	Taxable Income/Loss for Prior Year(s)-2	1(b)	12	N or blank
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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000010
			Form Occurrence Number
0010		9	N
			Identifying Number
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0050	Excepted Foreign Economic Process Yes Box	4a	1	"X" or blank
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	Foreign Sale and Leasing Income Amount Outside US	7(b)	12	N
0140	Foreign Trade Income Lease Outside US	8(a)	12	N
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 Beginning of Year Trade	17a(a)	12	N

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

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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0570	Subtract from Worldwide Gross Receipts	27	12	N
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0710	Multiply 15% Foreign Trade Income by 2.0	41	12	N
0720	Smaller of Line 40 or 41	42	12	N
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	"0742" 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
+0095	1(e)	6	R
+0100	1(f)	12	N or "STMbnn" or Blank
			Credit-1
0110	1(a)	35	AN
			CDE Name-2
0120	1(a)	35	AN
			CDE Street Address-2

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0130	CDE City-2	1(a)	22	AN
0140	CDE State-2	1(a)	2	A or blank
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
0185	Credit Rate-2	1(e)	6	R
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
0275	Credit Rate-3	1(e)	6	R
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

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
@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	
0410	Alternative Minimum Tax	5	12	N	
0420	Regular Tax Plus Alternative Minimum Tax	6	12	N	
0430	Foreign Tax Credit	7a	12	N	
0445	Credits from Form 1040	7b	12	N	--
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					--
					--
					--
0520	Possessions Tax Credit (Form 5735)	7c	12	NO ENTRY	
0530	Credit for Fuel from a Nonconventional Source	7d	12	N	
0540	Qualified Electric Vehicle Credit	7e	12	N	
0550	Total Credits	7f	12	N	
0560	Net Income Tax	8	12	N	
0570	Net Regular Tax	9	12	N	
0580	Enter 25% of Excess	10	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
-----	-----	-----	-----
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	"8880bb"
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 Primary T/P Roth IRA for 2002	1a	12	N
0020 Secondary T/P Roth IRA for 2002	1b	12	N
0030 Primary T/P Contributions	2a	12	N
0040 Secondary T/P Contributions	2b	12	N
0050 Add Lines 1 and 2 Column (a)	3a	12	N
0060 Add Lines 1 and 2 Column (b)	3b	12	N
0070 Primary T/P Taxable Distributions	4a	12	N
0080 Secondary T/P Taxable Distributions	4b	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Subtract Line 4 from 3 Column (a)	5a	12	N
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	"0310" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8881bb"
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	12	N
			Identifying Number
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

Field No.	Identification	Form Ref.	Length	Field Description
0120	Regular Tax Plus Alternative Minimum Tax	8	12	N
0130	Foreign Tax Credit	9a	12	N
0145	Credits from Form 1040	9b	12	N
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				--
				--
				--
				--
				--
0220	Possessions Tax Credit (Form 5735)	9c	12	NO ENTRY
0230	Credit for Fuel from a Nonconventional Source	9d	12	N
0240	Qualified Electric Vehicle Credit	9e	12	N
0250	Total Credits	9f	12	N
0260	Net Income Tax	10	12	N
0270	Net Regular Tax	11	12	N
0280	Enter 25% of Excess	12	12	N
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
-----	-----	-----	-----
		4	"0355" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8882bb"
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
			Qualified Child care Facility Expenditures
0030	2	12	N
			25% of Facility Expenditures
0040	3	12	N
			Qualified Child Care Resource Expenditures
0050	4	12	N
			10% of Resource Expenditures
*0055	5	9	N or "STMbnn" or Blank
			EIN of Pass-Through Entity
0060	5	12	N
			Credits from Pass- Through Entities
0070	6	12	N
			Add Lines 2, 4 and 5
0080	7	12	NO ENTRY
			1041 Portion
0090	7	12	N
			Current Year Credit

Field Identification No.	Form Ref.	Length	Field Description
@0100	7	6	"STMbnn" or blank
0150	8	12	N
0160	9	12	N
0170	10	12	N
0180	11a	12	N
0195	11b	12	N
0270	11c	12	NO ENTRY
0280	11d	12	N
0290	11e	12	N
0300	11f	12	N
0310	12	12	N
0320	13	12	N
0330	14	12	N
0340	15	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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	"0424" 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
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 No.	Identification	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
0215	Credits from Form 1040	14b	12	N
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				--
				--
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				--
				--
				--
0290	Possessions Tax Credit (Form 5735)	14c	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0300	Credit for Fuel from a Nonconventional Source	14d	12	N
0310	Qualified Electric Vehicle Credit	14e	12	N
0320	Total Credits	14f	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	Value "*****"
0000		6	"FRMbbb"
0001		6	"8885bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	0000001 - 0000002
			Number
0020		9	N
0035	1	1	"X" or blank
0045	1	1	"X" or blank
0055	1	1	"X" or blank
0065	1	1	"X" or blank
0075	1	1	"X" or blank
0085	1	1	"X" or blank
0095	1	1	"X" or blank
0105	1	1	"X" or blank
0115	1	1	"X" or blank
0125	1	1	"X" or blank
0135	1	1	"X" or blank
0145	1	1	"X" or blank

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

Reportable Transaction Disclosure
Statement

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0735" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8886bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000010
			Form Occurrence Number
0010		9	NO ENTRY
0020		1	"X" or blank
			Protective Disclosure Indicator
*0030	1a	35	AN or "STMbnn"
+0040	1b	11	AN or blank
			Tax Shelter Registration Number
0050	1b	6	Blank
			List of Tax Shelter Numbers - BMF Use
0100	2a	1	"X" or blank
0110	2b	1	"X" or blank
			Confidential Transaction
0120	2c	1	"X" or blank
			Transaction with Contractual Protection
0130	2d	1	"X" or blank
			Loss Transaction

Reportable Transaction Disclosure
Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0140	Transaction with Significant Book-Tax Difference	2e	1	"X" or blank
0150	Transaction with Brief Asset Holding Period	2f	1	"X" or blank
0200	Identify Listed Transaction	3	35	AN
0205	Statement Reference - BMF Use Only	3	6	Blank
0220	Number of Transactions on Form	4	3	N
0230	Name of Other Entity	5	35	AN
0240	EIN of Other Entity	5	9	N or blank
*0300	Person Paid Fee Name 1	6a	35	AN or "STMBnn" or blank
+0310	Street Address 1	6b	35	AN or blank
*+0320	City 1	6b	22	A or "STMBnn" or blank
+0330	State 1	6b	2	A (Standard Postal State Abbreviation) or blank
+0340	Zip Code 1	6b	12	N (left-justified) or blank
0350	Person Paid Fee Name 2	6a	35	AN or blank
0360	Street Address 2	6b	35	AN or blank
0370	City 2	6b	22	A or blank
0380	State 2	6b	2	A (Standard Postal State Abbreviation) or blank
0390	Zip Code 2	6b	12	N (left-justified) or blank

Reportable Transaction Disclosure
Statement

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0400	Person Paid Fee Name 3	6a	35	AN or blank
0410	Street Address 3	6b	35	AN or blank
0420	City 3	6b	22	A or blank
0430	State 3	6b	2	A (Standard Postal State Abbreviation) or blank
0440	Zip Code 3	6b	12	N (left-justified) or blank
0450	Person Paid Fee Name 4	6a	35	AN or blank
0460	Street Address 4	6b	35	AN or blank
0470	City 4	6b	22	A or blank
0480	State 4	6b	2	A (Standard Postal State Abbreviation) or blank
0490	Zip Code 4	6b	12	N (left-justified) or blank
0500	Person Paid Fee Name 5	6a	35	AN or blank
0510	Street Address 5	6b	35	AN or blank
0520	City 5	6b	22	A or blank
0530	State 5	6b	2	A (Standard Postal State Abbreviation) or blank
0540	Zip Code 5	6b	12	N (left-justified) or blank
0545	Statement Reference - BMF Use Only	6b	6	Blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"1729" for Fixed; "nnnn" for variable format
		4	Value "*****"
0600		6	"FRMbbb"
0601		6	"8886bb"
0602		5	"PG02b"
0603		9	N (Primary SSN)
			Number
0604		1	blank
0605		7	N 0000010
0700	7	560	AN or blank
0750	8	560	AN or blank
			Benefits
0800	9	560	AN or blank
			Benefits
@0900		6	"STMbnn" or Blank
			Statement
		1	Value "#"
			Record Terminus Character

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0247" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8889bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Taxpayer Identification Number
0004		1	blank
0005		7	N 0000002
			Form Occurrence Number
0010		9	N
			SSN of HSA Account Beneficiary
0015	1	1	"X" or blank
			Self-only Coverage under a High Deductible
0025	1	1	"X" or blank
			Family Coverage under a High Deductible
0035	2	12	N
			HSA Contributions
0045	3	12	N
			Annual Deductible or Family Coverage
0055	4	12	N
			Amount Contributed to Archer MSAs
0065	5	12	N
			Subtract Line 4 from Line 3
0075	6	12	N
			HSAs Family Coverage
0085	7	12	N
			Additional Contributions

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0095	Add Lines 6 and 7	8	12	N
0105	Employer Contributions	9	12	N
0115	Subtract Line 9 from Line 8	10	12	N
0125	HSA Deductions	11	12	N
0135	Total HSA Distributions	12a	12	N
0145	Rollover Contributions	12b	12	N
0155	Subtract Line 12b from Line 12a	12c	12	N
0165	Unreimbursed Qualified Medical Expenses	13	12	N
0175	Taxable HSA Distributions	14	12	N
0185	Exceptions to Additional 10% Tax	15a	1	"X" or blank
0195	Additional 10% Tax	15b	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0452" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8891bb"
0002		5	"PG01b"
0003		9	N (SSN or ITIN) Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000010 Form Occurrence Number
0010		9	N, (Social Security Number, or Individual Taxpayer Identification Number)
0020	1	70	AN Plan Custodian Name
0030	2	30	AN Plan Account Number
0040	3	35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen Plan Custodian Street Address
0050	3	22	AN, Allowable special charaters are: space, slash, and hyphen Plan Custodian City
0060	3	2	A (Standard Postal State Abbreviations) Plan Custodian State Abbreviation
0070	3	12	N (left-justified) Plan Custodian Zip Code

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Plan Custodian Foreign State or Province	3	35	A, Allowable special character is space
0090	Plan Custodian Foreign Postal Code	3	20	AN, Allowable special character is space
0100	Plan Custodian Foreign Country	3	35	A, Allowable special character is space
0110	Registered Retirement Savings Plan Box	4	1	"X" or blank
0120	Registered Retirement Income Fund Box	4	1	"X" or blank
0130	Beneficiary Plan Status Box	5	1	"X" or blank
0140	Annuitant Plan Status Box	5	1	"X" or blank
0150	Previous U.S. Tax Deferral Elect "Yes" Box	6a	1	"X" or blank
0160	Previous U.S. Tax Deferral Elect "No" Box	6a	1	"X" or blank
0170	First Year U.S. Tax Deferral Elect	6b	4	"nnnn" or blank
0180	U.S. Tax Deferral New Elect Box	6c	1	"X" or blank
0190	Current Year Plan Distributions	7a	12	N
0200	Current Year Plan Taxable Distributions	7b	12	N
0210	Year End Plan Balance	8	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Current Year Plan Contributions	9	12	N
0230	Current Year Undistributed Interest	10a	12	N
0240	Current Year Undistributed Ordinary Dividends	10b	12	N
0250	Current Year Undistributed Qualified Dividends	10c	12	N
0260	Current Year Undistributed Capital Gains	10d	12	N
*0270	Current Year Undistrib Other Income List Statement	10e	20	AN or "STMbnn"
+0280	Current Year Undistrib Other Income Total Amount	10e	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

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0035 Spouse 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)
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
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-justificated)
0260	Tax Return for Form	7	11	AN. "FORMb1040bb" or "FORMb1040Ab" or "FORMb1040EZ"
0270	Tax Year for This Request	8	4	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
0330	Routing Transit Number	13a	9	N
0340	Bank Account Number	13b	17	AN (including hyphens or blank)
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: "20050415" or "20050615" or "20050915"
0090 Taxpayer's Day Time Phone Number		10	N
			-- --
Record Terminus Character		1	Value "#"

ALLOC RECORD

Allocation Record

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0403" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"ALLOCR"
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)
0010 Total Wages		12	N
0020 Husband Wages	F1040 7	12	N
0030 Wife Wages	F1040 7	12	N
0040 Total Interest Income		12	N
0050 Husband Interest Income	F1040 8a	12	N
0060 Wife Interest Income	F1040 8a	12	N
0070 Total Dividends		12	N
0080 Husband Dividends	F1040 9a	12	N
0090 Wife Dividends	F1040 9a	12	N
0100 Total State Income Tax Refund		12	N
0110 Husband State Income Tax Refund	F1040 10	12	N

ALLOC RECORD

Allocation Record

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0120	Wife State Income Tax Refund	F1040 10	12	N
0130	Total Capital Gains		12	N
0140	Husband Capital Gains and Losses	F1040 13	12	N
0150	Wife Capital Gains and Losses	F1040 13	12	N
0160	Total Pension Income		12	N
0170	Husband Pension Income	F1040 16b	12	N
0180	Wife Pension Income	F1040 16b	12	N
0190	Total Rents/ Royalties/ Partnership/Estates/ Trusts		12	N
0200	Husband Rents/ Royalties/ Partnership/Estates/ Trusts	F1040 17	12	N
0210	Wife Rents/ Royalties/ Partnership/Estates/ Trusts	F1040 17	12	N
0220	Total Other Income		12	N
0230	Husband Other Income	F1040 21	12	N
0240	Wife Other Income	F1040 21	12	N
0250	Total Income		12	N
0260	Husband Total Income	F1040 22	12	N
0270	Wife Total Income	F1040 22	12	N
0280	Total Payments		12	N
0290	Husband Payments	F1040 70	12	N
0300	Wife Payments	F1040 70	12	N
	Record Terminus Character		1	Value "#"

SECTION 5 AUTHENTICATION RECORD

AUTHENTICATION		Authentication Record	
Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0285" 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)

AUTHENTICATION

Authentication Record

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0070	Taxpayer Signature Date	8	YYYYMMDD
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	Reserve	35	Blank
0110	Reserve	80	Blank
0120	Reserve	35	Blank
0130	Reserve	20	Blank
			--
			--
	Record Terminus Character	1	Value "#"

SECTION 6 STATEMENTS

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

STM		Statement Record		
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 nnnnnnnnnn (Primary SSN)	
0004	Filler	1	Blank	
0005	Line Number	5	"LNn nb" nn = 01-99	
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 Long-Term Capital Gains/Loss Transaction

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0117"
		4	Value "*****"
0000		6	"LTCGLb"
0001		6	"SCHbbD" or "8865bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Identification Number
0004		1	Blank
0005		7	SCH D "0000001" or 8865 "0000001-0000005"
			Subpart Occurrence Number
0010		7	0000001-0005000
			Transaction Occurrence Number
0020	8(a)	15	AN
			L-T Description of Property
0040	8(b)	8	DT, or "INHERIT" or "VARIOUS"
			L-T Date Acquired
0060	8(c)	8	DT or "WORTHLSS"
			L-T Date Sold
0080	8(d)	12	N, or "EXPIRED", or "WORTHLSS"
			L-T Sales Price
0100	8(e)	12	N, or "EXPIRED"
			L-T Cost or Other Basis
0120	8(f)	12	N
			L-T Gain or (Loss)
			--
		1	Value "#"
			Record Terminus Character

SECTION 6 STATEMENTS

STCGL		Short-Term Capital Gain/Loss Transaction		
Field Identification No.	Form Ref.	Length	Field Description	
-----	-----	-----	-----	-----
		4	"0117"	
		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", or "WORTHLSS"
0080	S-T Sales Price	1(d)	12	N, or "EXPIRED", or "WORTHLSS"
0100	S-T Cost or Other Basis	1(e)	12	N, or "EXPIRED"
0120	S-T Gain or (Loss)	1(f)	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	"PGn nb" (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 PREPARER NOTE, ELECTION EXPLANATION, REGULATORY 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 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	"ELCbbb"
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	Elections Data	1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character	1	Value "#"

SECTION 7 PREPARER NOTE, ELECTION EXPLANATION, 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 "#"

INTENTIONAL BLANK PAGE

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.

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** 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 "5"

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

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** 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)	1	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 "0" = 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

SECTION 8 STATE RECORDS

Generic Record continued

0090	City Code	5	N
0095	State Abbreviation	2	A
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 0075), (Seq 0095), (Seq 0100).

If the return has a foreign address, the following must be present
(Seq 0077), (Seq 0087), and (Seq 0098).

SECTION 8 STATE RECORDS

Generic Record continued

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
***** 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
0405	Numeric Field 12	12	N
0410	Numeric Field 13	12	N
0415	Numeric Field 14	12	N
0420	Numeric Field 15	12	N

SECTION 8 STATE RECORDS

Generic Record continued

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
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
0660	Numeric Field 63	12	N
0665	Numeric Field 64	12	N
0670	Numeric Field 65	12	N

SECTION 8 STATE RECORDS

Generic Record continued

<u>Field #</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
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
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.

Field #	Identification	Length	Description
***** 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 "5"
***** DATA SECTION *****			
0050	Form Data (line 001)	80	AN
			-
			-
			-
	(Up to 60 lines of data per page may be entered in increments of 5)		
0345	Form Data (line 060)	80	AN
	Record Terminus	1	Value "#"

SECTION 9 SUMMARY RECORD

SUM 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	"0316" 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 Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0075		2	N (00-10) Number of FEC Records
0080		3	N (000-099) (Occurrences of "SCHb") Number of Schedule Records
0090		4	N (0000-0999) (Occurrences of "FRMb") Number of Form Records
0100		5	N (00000-00999) (Occurrences of "LN") Number of Statement Record Lines
0105		1	N (0-1) (Occurrence of "Alloc") Number of Allocation Record
0110		2	N (00-20) (Occurrences of "NTE") Number of Preparer Note Records
0120		2	N (00-20) (Occurrences of "ELC") Number of Election Explanation Records
0130		2	N (00-20) (Occurrences of "REG") Number of Regulatory Explanation Records
0133		5	N (00000-30000) Number of STCGL Records
0135		5	N (00000-30000) Number of LTCGL Records
0140		1	N (0-1) (Occurrence of "ATH") Presence of Authentication Record
0150		1	"1" = Form 8283, Section B Appraisal Summary, else "0" Paper Document Indicator 1
0160		1	"1" = Form 8858, Foreign Disregarded Entities, else "0" Paper Document Indicator 2
0170		1	"1" = Form 8332, Release of Exemption for Child of divorced or Separated Parents, else "0" Paper Document Indicator 3

SUM RECORD

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

SUM RECORD

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

RECAP		Recap Record		
Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0120" for Fixed or Variable Format
	Start of Record Sentinel		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)

RECAP

Recap Record

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0135	Total Accepted State Only Returns		6	IRS Use
0137	Filler		5	Blank
0140	Reserved for IRS Use Only		20	AN
	Record Terminus Character		1	Value "#"