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# **File Specifications, Validation Criteria and Record Layouts for the Electronic Filing Program for Form 1041, U.S. Income Tax Return for Estates and Trusts for Tax Year 2003**

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Department of the Treasury  
**Internal Revenue Service**

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FILE SPECIFICATIONS, VALIDATION CRITERIA  
AND RECORD LAYOUTS FOR THE  
ELECTRONIC FILING PROGRAM FOR FORM  
1041  
U.S. INCOME TAX RETURN FOR ESTATES  
AND TRUSTS  
FOR TAX YEAR 2003

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INTERNAL REVENUE SERVICE



## **The IRS Mission**

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**Provide America's taxpayers top quality service by helping them understand and meet their tax responsibilities, and by applying the tax law with integrity and fairness to all.**

# **SECTION A**

## **Electronic Filing System**

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## INTRODUCTION

This publication contains the validation criteria and record layouts for transmitting Form 1041, U.S. Income Tax for Return Estates and Trusts electronically to the Tennessee Computing Center (TCC) in Memphis, TN. This publication should be used in conjunction with **Publication 1437, Procedures for the Electronic Filing Program for Form 1041, U.S. Income Tax Return for Estates and Trust.** Software developers and transmitters should use both publications and must transmit test returns using their own scenarios.

These publications are available from the Electronic Filing Unit at the IRS Ogden Submission Processing Center (OSPC). You can obtain a copy of the publications by calling (866) 255-0654. You may also call 1-800-829-3676 for additional copies of the publications. The publications are also available through the IRS Website.

If information in this publication changes between its annual revision, a change page(s) may be issued. All new information, changes or deletions will be denoted by a vertical bar “ | ” in the right margin. Any information that is changed, added, or deleted in this publication will be displayed via the IRS Website.

The user's cooperation is requested in the development of a quality publication. If you are aware of any errors (typographical, technical or usage) or if you have any suggestions and/or comments please let us know.

**Write or Email:**

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OR [WIFORM1041@IRS.GOV](mailto:WIFORM1041@IRS.GOV)

## **GENERAL INFORMATION YOU SHOULD KNOW FOR TAX YEAR 2003**

1. EFFECTIVE **DECEMBER 10, 2003**, THE IRS WILL BEGIN THE BUSINESS ASSURANCE TESTING SYSTEM (BATS) FOR SOFTWARE DEVELOPERS AND TRANSMITTERS.
2. BATS IS REQUIRED OF ALL PARTICIPANTS WHO DEVELOP SOFTWARE AND/OR TRANSMIT ESTATE AND TRUST RETURNS.
3. EFFECTIVE JANUARY 26, 2004, THE IRS WILL BEGIN TO ACCEPT AND PROCESS TAX YEAR 2003 ESTATE AND TRUST RETURNS ELECTRONICALLY.
4. ALL ELECTRONICALLY FILED ESTATE AND TRUST RETURNS **MUST** CONSIST OF THE FORM 1041, SCHEDULES K-1, AND RELATED FORMS AND SCHEDULES.
5. ALL ELECTRONICALLY FILED ESTATE AND TRUST RETURNS **MUST** BE TRANSMITTED TO THE ELECTRONIC MANAGEMENT SYSTEM (EMS) (FRONT END PROCESSOR) AT THE IRS TENNESSEE COMPUTING CENTER (TCC) IN MEMPHIS, TENNESSEE.
6. ALL ELECTRONICALLY FILED ESTATE AND TRUST RETURNS WILL BE PROCESSED AT THE IRS OGDEN SUBMISSION PROCESSING CENTER.
7. WHEN REPORTING THE PURCHASE OR SALE OF POOLED MORTGAGE ACCOUNTS, BE VERY CAREFUL WHEN COMPLETING FIELDS 0303, 0305, AND 0307. MAJOR PROCESSING PROBLEMS WERE EXPERIENCED THIS PAST PROCESSING SEASON DUE TO ERRORS IN REPORTING THE SALE OF POOLED MORTGAGE ACCOUNTS.



# IMPORTANT CHANGES YOU SHOULD KNOW FOR TAX YEAR 2003

## PART I GENERAL

<p align="center"><b>Prior year Processing for Magnetic Media filing of 1041 Returns</b></p>	<p align="center"><b>Current Processing for TY2003 Electronically Filed and transmitted to the Electronic Management System (EMS)</b></p>
<p><b>Request for information regarding Publications and Forms and Updates:</b></p> <p>Internal Revenue Service W:E:DEF:DFB Diversified Electronic Division 5000 Ellin road, Room C4-0843 Lanham, Maryland 20706 (202) 283-0843 or Internal Revenue Service Philadelphia Submission Processing Center (PSPC) ELF Processing Support Section DP 2720 11601 Roosevelt Blvd. Philadelphia, PA 19154 1-(800) 829-3676 or (215) 516-7533</p> <p>Publications may also be accessed through the internet at <a href="http://www.irs.gov">www.irs.gov</a>.</p> <p align="center"><b>Method of Filing</b></p> <p>PSPC accepted magnetic media returns on 9 track tapes.</p> <p align="center"><b>Application Process</b></p> <p>New participants must complete Form 9041, Application/Registration for Electronic/Magnetic Filing of Business Returns.</p> <p>Applicants would fax or mail Form 9041 to</p>	<p><b>Request for information regarding Publications, Forms and Updates:</b></p> <p>Internal Revenue Service W:E:DEF:DFB Diversified Filing Division 5000 Ellin Road, Room C4-153 Lanham, Maryland 20706 <a href="mailto:WIFORM1041@IRS.GOV">WIFORM1041@IRS.GOV</a> or Internal Revenue Service Ogden Submission Processing Center (OSPC) 1160 West 1200 South Stop 6052 Ogden, UT 84201 (866)-255-0654</p> <p>Publications may also be accessed through the internet at <a href="http://www.irs.gov">www.irs.gov</a>.</p> <p align="center"><b>Method of Filing</b></p> <p>The telephone system (modem) is the only method of transmitting Form 1041 data electronically. All Forms 1041 must be transmitted to Tennessee Computing Center (TCC) in Memphis, TN.</p> <p align="center"><b>Application Process</b></p> <p>New and current participants must complete a Form 8633, Application to Participate in the IRS <i>e-file</i> Program. Applicants would mail Form 8633 to the IRS Andover Campus in Andover,</p>

<p align="center"><b>Prior year Processing for Magnetic Media filing of 1041 Returns</b></p>	<p align="center"><b>Current Processing for TY2003 Electronically Filed and transmitted to the Electronic Management System (EMS)</b></p>
<p>the PSPC no later than 60 days before due date or extended due date.</p> <p>Internal Revenue Service Philadelphia Submission Processing Center (PSPC) ELF Processing Support Section DP 2720 11601 Roosevelt Blvd. Philadelphia, PA 19154</p> <p>Telephone Number (215) 516-7533 FAX Number XXXXXXXXXX</p> <p>Participants already accepted into the program in the previous year do not need to reapply unless information given earlier is changed or incomplete. Participant must call PSPC to let IRS know that they will again participate.</p> <p>After a review of the Form 9041, PSPC assigns an Electronic Transmitters Identification Number (ETIN) to new applicants. The applicant will receive a letter notifying them of their ETIN.</p> <p>PSPC does mail out of Publications 1437 and 1438 using the information from the Form 9041.</p>	<p>Massachusetts to the address indicated in the form instructions. We recommend you submit the application at least 60 days before the electronic transmission of live returns.</p> <p>Toll-free Telephone Number 1-866-255-0654</p> <p>Direct Telephone Number 1-512- 416-7750</p> <p>After a review of Form 8633, the IRS will assign an Electronic Filer's Identification Number (EFIN), and if applicable an ETIN and password to each applicant. The ETIN and test password will be used to logon and transmit test data. A letter will be generated with the assignment of the ETIN and a paragraph explaining the yearly test process.</p> <p>Participants must ensure entity information on the Form 8633 is accurate.</p> <p>The entity information includes the name, address, telephone number (with contact name) of the participant and the Employer Identification Number (EIN). The data from the Form 8633 will be matched with the already existing IRS records. Participants will be notified of any discrepancies and asked to correct the problem(s) before testing can begin.</p>

<p align="center"><b>Prior year Processing for Magnetic Media filing of 1041 Returns</b></p>	<p align="center"><b>Current Processing for TY2003 Electronically Filed and transmitted to the Electronic Management System (EMS)</b></p>
<p align="center"><b>Entity Review Process</b></p> <p>Participants submit, annually, entity information about the Forms 1041 they intend to file. It is submitted between August 1 of prior year and April 15 of current year. Entity information includes name of trust, address, name control and Employer Identification Number (EIN). PSPC would match the information provided in the entity file against the already existing IRS records.</p> <p>Reports were generated and assigned to a tax examiner. The tax examiner would work with the participant in resolving any discrepancies prior to them filing live returns.</p> <p align="center"><b>Testing Requirements</b></p> <p>Must Notify PSPC that participant is ready to test (215) 516-7533 (800) 829-6945</p> <p>Must successfully test each year to ensure their software produces Form 1041 tax returns that conform to IRS data specifications. Testing is required even if participant took part in the program previously.</p> <p>Testing is January 1 through April 15 of the current year.</p> <p>Test file must contain a minimum of 50 but</p>	<p align="center"><b>Entity Review Process</b></p> <p>IRS will no longer pre-validate the entity information of the Forms 1041 intended to be filed.</p> <p>If discrepancies are found between the entity information of the return and the already existing IRS records, the return will be rejected.</p> <p align="center"><b>Testing Requirements</b></p> <p>Must first notify OSPC to make arrangements for testing. Telephone Number 866-255-0654</p> <p>Test should begin 60 days prior to live transmission of returns to allow ample time to resolve any transmission problems.</p> <p>The ETIN and password assigned after review of the Form 8633 will be used to logon and transmit test data.</p> <p>Business Assurance Testing System (BATS) is mandatory and required each year for all participants who will develop software and/or transmit returns. This is to ensure that the IRS can receive and process the electronic returns.</p> <p>Software developers submission of test files must consist of at least 10 returns but not more than 20 with the related forms, schedules and attachments.</p>

<p align="center"><b>Prior year Processing for Magnetic Media filing of 1041 Returns</b></p>	<p align="center"><b>Current Processing for TY2003 Electronically Filed and transmitted to the Electronic Management System (EMS)</b></p>
<p>no more than 500 Form 1041 tax returns.</p> <p>Test data must be submitted on the same medium that will be used to file live returns electronically/magnetically.</p> <p>Form 1041 test data must be similar to the kinds of returns that will be filed during live processing. IRS will authorize applicants to file electronic/magnetic media forms 1041 with these forms/schedules only.</p> <p align="center"><b>Acceptance</b></p> <p>IRS, PSPC reviews Form 1041 tax return test transmissions and gives feedback to the applicant. IRS will notify each applicant of any errors encountered in the transmission. The participant must then correct the errors before retransmitting a test file.</p> <p>When applicants are accepted into the program, PSPC issues a letter to the applicant granting official acceptance to participate.</p> <p>Acceptance is valid for only the year, forms and schedules, specified in the</p>	<p>After acceptance, transmitters must make arrangements with OSPC to submit two (2) same day transmissions, three returns in the first transmission and two returns in the second to check sequential order.</p> <p>In some cases the software developer may test software specific return data. Software developers must notify OSPC Tax Examiner and provide information on forms/schedules that will not be tested. IRS will not allow these forms/schedules during live data transmissions.</p> <p align="center"><b>Acceptance</b></p> <p>IRS, OSPC will process each test transmission and communicate by phone with the applicant concerning their transmission. The applicant must then correct the errors before retransmitting a test file.</p> <p>When applicant is accepted, AUSPC will send a letter of acceptance. This letter will contain a password for transmitting live data, telephone number of the help desk and times to call should participant have any questions or problems regarding the transmission of returns.</p> <p>Acceptance is valid only for one year and for forms and schedules specified in the acceptance letter.</p> <p>IRS will inform participant when to begin transmitting live data.</p>

<p align="center"><b>Prior year Processing for Magnetic Media filing of 1041 Returns</b></p>	<p align="center"><b>Current Processing for TY2003 Electronically Filed and transmitted to the Electronic Management System (EMS)</b></p>
<p>acceptance letter.</p> <p>IRS will inform participants when to begin transmitting live data.</p> <p align="center"><b>Contingency Plan</b></p> <p>If electronic/magnetic media filing system becomes inoperable for a potentially long period of time, IRS will provide contingency instructions to all participants</p> <p align="center"><b>Integrity and Accuracy</b></p> <p>Participants must maintain a high degree of integrity and accuracy in order to participate in the program.</p> <p align="center"><b>Revocation</b></p> <p>IRS reserves the right to revoke the electronic/magnetic media filing privilege of any participant who does not maintain an acceptable level of quality or who deviates from the procedures and specifications set forth in the following documents:</p> <ul style="list-style-type: none"> <li>• Publication 1437 - Procedures for electronic and Magnetic Media Filing of U.S. Income Tax Returns for Estates and Trusts, Form 1041</li> <li>• Publication 1438 – File Specifications, Validation Criteria, and Record Layouts for electronic and Magnetic Media filing of U.S. Income Tax returns for Estates and Trusts, Form 1041, for Tax Year 2000.</li> </ul> <p align="center"><b>Security</b></p>	<p align="center"><b>Contingency Plan</b></p> <p>If the electronic filing system is inoperative for an extended period of time, the OSPC, Electronic Filing Section will provide contingency instructions to participants.</p> <p align="center"><b>Integrity and Accuracy</b></p> <p>Participants must maintain a high degree of integrity and accuracy in order to participate in the program.</p> <p align="center"><b>Revocation</b></p> <p>IRS reserves the right to revoke the electronic privilege of any participant who does not maintain an acceptable level of quality, or who deviates from the procedures and specifications set forth in the following documents:</p> <ul style="list-style-type: none"> <li>• Publication 1437 - Procedures for Electronic Filing of Form 1041, U.S. Income Tax Returns for Estates and Trusts.</li> <li>• Publication 1438 – File Specification, Validation, and Record Layouts for the Electronic Filing Program for Form 1041, U.S. Income Tax returns for Estates and Trusts.</li> <li>• Publication 1438-A (Supplemental) (for Exhibits)</li> </ul> <p align="center"><b>Security</b></p> <p>Participants are responsible for the security of all transmitted data.</p>

<p align="center"><b>Prior year Processing for Magnetic Media filing of 1041 Returns</b></p>	<p align="center"><b>Current Processing for TY2003 Electronically Filed and transmitted to the Electronic Management System (EMS)</b></p>
<p>Participants are responsible for the security of all transmitted data.</p> <p align="center"><b>Start –Up Date</b></p> <p>Participants must contact the PSPC for the start-up date for filing Form 1041 returns and related forms and schedules electronically/magnetically. Until a start-up date has been issued to the participant, IRS will not accept live return data.</p> <p align="center"><b>Consistency Tests</b></p> <p>A Form 1041 tax return must meet all the consistency tests required as specified in this publication and Publication 1438. The fiduciary or paid preparer must correct the source material prior to transmission. If the transmitter corrects any material, he or she becomes the return preparer.</p> <p align="center"><b>Acknowledgment (ACK) Process</b></p> <p>Only files sent through the modem are acknowledged as received. Once the filer selects file type the file is given a FileID. Filers are instructed to look in their mailbox (file status and acknowledgment) for that File ID before logging off to ensure IRS received the file.</p> <p>If returns are received on tape or diskette there is no acknowledgment until the returns are processed.</p> <p>IRS currently acknowledges each transmission of a file of electronic/magnetic media returns within 7</p>	<p align="center"><b>Start-Up date</b></p> <p>Participants must contact the OSPC for the start-up date for filing Form 1041 returns and related forms and schedules electronically. Until a start up date has been issued to the participant, IRS will not accept live return data.</p> <p align="center"><b>Consistency Tests</b></p> <p>A Form 1041 tax return must meet all the consistency tests required as specified in publication 1437 and this Publication. The fiduciary or paid preparer must correct the source material prior to transmission. If the transmitter corrects any material, he or she becomes the return preparer.</p> <p align="center"><b>Acknowledgment (ACK) Process</b></p> <p>IRS will acknowledge each transmission of electronic return data. A return can be acknowledged as accepted, even though it has not been through any math checks. There are two types of ACK files, the transmission ACK File and the Validation ACK File.</p> <p>The Transmission ACK File is generated if there is a problem in the basic formatting of the entire file. If a Transmission ACK File is generated, individual forms and schedules are not validated. This ACK file should be available within two workdays after receipt of a transmitted file.</p>

<p align="center"><b>Prior year Processing for Magnetic Media filing of 1041 Returns</b></p>	<p align="center"><b>Current Processing for TY2003 Electronically Filed and transmitted to the Electronic Management System (EMS)</b></p>
<p>workdays. The acknowledgment is a hardcopy of a report that specifies which returns the IRS has accepted, rejected or recorded as duplicates.</p> <p>Participants always receive the ACK Report as a hardcopy printout or have an option to receive the hardcopy format in an ASCII file by way of PSPC's Electronic Communication system (ECS). The IRS will mail the ACK Report to the participant, or the report may be faxed if document is less than 5 pages.</p> <p>Transmitters should immediately contact the PSPC at (215) 516 7533 (not a toll free number) if any of the following occurs:</p> <ul style="list-style-type: none"> <li>• The transmitter does not receive the hardcopy Acknowledgment Report within seven (7) workdays; or</li> <li>• The transmitter receives acknowledgments for returns that were not transmitted;</li> <li>• The transmitter receives Acknowledgment Report but it does not include all returns transmitted.</li> </ul> <p align="center"><b>Form 8453-F</b></p>	<p>The Validation ACK File is generated whether there is a problem within the return or not. The Validation ACK file counts the number of Forms 1041 and related forms and schedules. It provides the status of the return in codes "R" for rejected returns and "A" for Accepted returns. The file provides the reject code numbers for up to 96 errors per return.</p> <p>If the following situations occur after the returns have been transmitted to the Tennessee Computing Center, the transmitter should immediately contact the OSPC at (866) 255-0654 (a toll-free number):</p> <ul style="list-style-type: none"> <li>• The transmitter does not receive a transmission acknowledgment file within two (2) workdays; or</li> <li>• The transmitter receives an acknowledgment for returns that were not transmitted on the designated transmission; or</li> <li>• The transmitter receives an acknowledgment with reject returns "R" , but it does not include the reject code(s) for the forms transmitted.</li> </ul> <p align="center"><b>Form 8453-F</b></p> <p>The Form 8453-F, properly signed and containing the required information serves the following purpose:</p> <ul style="list-style-type: none"> <li>• Authenticates the return;</li> </ul>

<p align="center"><b>Prior year Processing for Magnetic Media filing of 1041 Returns</b></p>	<p align="center"><b>Current Processing for TY2003 Electronically Filed and transmitted to the Electronic Management System (EMS)</b></p>
<p>The Form 8453-F, properly signed and containing the required information serves the following purpose:</p> <ul style="list-style-type: none"> <li>• Authenticates the return;</li> <li>• Provides a transmittal for any associated paper documents that may be stapled to the declaration;</li> <li>• Authorizes the participant to transmit via third-party transmitter; and</li> <li>• Authorizes the transmitter to transmit the return on behalf of the fiduciary.</li> </ul> <p>The same signatures are required on Form 8453-F that is required on a paper return. All Forms 8453-F must be signed no later than the day of transmission.</p> <p>Form 8453-F must accompany each Form 1041 filed on magnetic tape and be mailed in the same package.</p> <p>If returns are sent electronically, the package that contains Forms 8453-F must be postmarked no later than the day of the electronic transmission.</p>	<ul style="list-style-type: none"> <li>• Provides a transmittal for any associated paper documents that may be stapled to the declaration;</li> <li>• Authorizes the participant to transmit via third-party transmitter; and</li> <li>• Authorizes the transmitter to transmit the return on behalf of the fiduciary</li> <li>• Authorizes Electronic Funds Withdrawal(EFW) from taxpayer bank account on balance due returns that has included the optional Payment record in their return.</li> </ul> <p>The same signatures are required on Form 8453-F that are required on a paper return. All Forms 8453-F must be signed and mailed after the acceptance date of the original electronic transmission.</p> <p>The package that contains Forms 8453-F must be postmarked within three business days after receiving the Validation Acknowledgment File identifying which returns were accepted.</p>
<p align="center"><b>Multiple Tax Return Listing</b></p> <p>A Form 8453-F multiple-return signature</p>	<p align="center"><b>Multiple Tax Return Listing</b></p> <p>A Form 8453-F multiple-return signature listing may be used if a person is authorized to sign more than one Form 1041. Up to 5,000 Form 1041 tax returns</p>



<p align="center"><b>Prior year Processing for Magnetic Media filing of 1041 Returns</b></p>	<p align="center"><b>Current Processing for TY2003 Electronically Filed and transmitted to the Electronic Management System (EMS)</b></p>
<p>listing may be used if a person is authorized to sign more than one Form 1041. Up to 5,000 Form 1041 tax returns (transmitted as a continuous series input file) may be submitted with a Form 8453-F multiple-return signature listing.</p> <p>The signature listing may also be submitted electronically/magnetically, however a paper listing of the required information must accompany the Form 8453-F.</p> <p align="center"><b>Substitute Form 8453-F</b></p> <p>Participants must use the official Form 8453-F or an approved substitute form that duplicates the official form in format, language, content, color and size. Use of an unapproved form will result in suspension from the program. Participants must send a sample of their proposed substitute form to the following address:</p> <p>Internal Revenue Service W:CAR:MP:FP:F:CD Substitute Forms Program Coordinator 1111 Constitution Avenue, NW Washington, DC 20224</p> <p><b>Resubmission on Paper</b></p> <p>If the participant resubmits the return on paper, he or she should attach to the</p>	<p>(transmitted as a continuous series input file) may be submitted with a Form 8453-F multiple-return signature listing.</p> <p>A multiple-return signature listing must be submitted on paper.</p> <p align="center"><b>Substitute Form 8453-F</b></p> <p>Participants must use the official form 8453-F or an approved substitute form that duplicates the official form in format, language, content, color and size. Use of an unapproved form will result in suspension from the program. Participants must send a sample of their proposed substitute form to the following address:</p> <p>Internal Revenue Service OP:FS:FP:F:CD Substitute Forms Program Coordinator 1111 Constitution Avenue, NW Washington, DC 20224</p> <p><b>Resubmission on Paper</b></p> <p>If the participant submits the return on paper after attempting to file it electronically, or at the end of the filing season a participant is unable to successfully retransmit corrected returns</p>

<p align="center"><b>Prior year Processing for Magnetic Media filing of 1041 Returns</b></p>	<p align="center"><b>Current Processing for TY2003 Electronically Filed and transmitted to the Electronic Management System (EMS)</b></p>
<p>paper return both the relevant part of the Electronic/Magnetic Media Acknowledgment Report (paper) and a letter explaining why the return is being resubmitted on paper. The paper return should be filed at the PSPC, ELF Processing Support Unit.</p> <p><b>Amended Returns</b></p> <p>After IRS accepts an electronic/magnetic media return, it cannot be recalled or intercepted in process. An amended or corrected return must be filed on paper if either a transmitter or the fiduciary want to change any entries after a return has been accepted. The amended or corrected return must be mailed to the IRS Service center where the original paper return would have been filed.</p> <p><b>Extensions</b></p> <p>A letter is sent to the PSPC requesting an extension of time to file, including the reason for the request, and a list of all the</p>	<p>electronically, the participant should attach a letter to the paper return that explains why the return is submitted on paper. A copy of the Validation ACK File sent by the OSPC, to the transmitter concerning the return(s) transmitted, should also be included. A copy of the Validation ACK File is needed to bypass assessment of any late-filing penalties.</p> <p>The entire paper return should be filed at the IRS Center where the participant would normally file its paper return within 10 days from the date of the returns(s) that were rejected electronically.</p> <p><b>Amended Returns</b></p> <p>After IRS accepts an electronic return, it cannot be recalled or intercepted in process. If the participant needs to change any entries after the return has been acknowledged as accepted, an amended or corrected return must be filed on paper. The amended or corrected return should be mailed to the IRS Center where you would normally file your paper return.</p> <p><b>Extensions</b></p> <p>For trusts to request an extension of time to file, a separate Form 8736, Application for Automatic Extension of Time to File U.S. Return for a Partnership, REMIC, or for Certain Trusts, must be submitted for each return. This form will be sent to the</p>

<p align="center"><b>Prior year Processing for Magnetic Media filing of 1041 Returns</b></p>	<p align="center"><b>Current Processing for TY2003 Electronically Filed and transmitted to the Electronic Management System (EMS)</b></p>
<p>EINs that the letter covered.</p> <p>The same procedure was followed for an additional extension request.</p> <p><b>Remittances</b></p> <p>Balance due returns must be transmitted separately from returns with no balance due</p> <p>Multiple returns may be covered by one payment in the form of a paper check.</p> <p>One check may cover all the returns (not to exceed 5,000) on a magnetic tape reel, floppy diskette or electronic transmission.</p> <p>A Remittance Register gives information that identifies the transmitter and summarizes the remittance information. A Remittance Register must be submitted to the PSPC with the paper check. The Remittance Register and check can be submitted at the same time the returns are submitted, or after the returns are submitted, but no later than the due date of the return.</p> <p>If a <b>“Paper Remittance Register”</b> is being filed, two (2) copies of the register must be submitted with the check. For the Paper Remittance Register to be acceptable, a copy of the “paper” register must be submitted prior to filing a “live” paper remittance register to allow a review</p>	<p>service center that you would have had to file your paper return.</p> <p>For estates use Form 2758, Application for Extension of Time to File Certain Excise, Income, Information, and Other Returns.</p> <p><b>Remittances</b></p> <p>An optional Electronic Funds Withdrawal Payment (Direct Debit) (EFW) is allowed per return. The fiduciary may authorize the U.S. Department of Treasury (through a Treasury Financial Agent) to transfer money from their bank account to the Treasury account. The fiduciary must sign the Jurat on Form 8453-F to authorize the agreement between IRS and their Financial Agent to initiate an EFW (direct debit payment). The fiduciary must then submit with their return a Payment record form as shown in Section B (Record Layouts).</p> <p>The Paper Remittance Register and Electronic/Magnetic Media Remittance Register are no longer available.</p> <p>All other payments will be made either through Electronic Federal Tax Payment System (EFTPS) or using a payment voucher.</p> <p>Contact an EFTPS Financial Agent at 800-555-4477 or 800-945-5300 for information.</p> <p>IRS EFTPS Contact: 1-800-255-0654</p>

<p align="center"><b>Prior year Processing for Magnetic Media filing of 1041 Returns</b></p>	<p align="center"><b>Current Processing for TY2003 Electronically Filed and transmitted to the Electronic Management System (EMS)</b></p>
<p>of the format.</p> <p>An <b>Electronic/Magnetic Media Remittance Register</b> can be submitted on the same medium as the return. You must successfully test your register to ensure that your software produces a register that conforms to the IRS data specifications.</p> <p>Form 1041 payments (estimated, balance due and subsequent) can be made through the Electronic Tax Payment System (EFTPS). Contact an EFTPS Financial Agent at 800-555-4477 or 800-945-5300 for information.</p>	<p><b>FED/STATE Returns</b></p> <p><b><u>NEW</u></b> <b>Beginning with Tax Year 2003, filers must include all Federal Data they are required to provide the State, in one of the State attachments, i.e. Attachment E.</b></p> <p>Fed/State Electronic Filing is a cooperative one-stop filing program between IRS and state tax administration agencies. This program allows the filing of both Federal and State income tax returns as a combined return through the IRS Electronic Filing System.</p> <p>The general concept is to emulate current operations used for the electronic filing of federal tax returns. The tax return data must be placed into a format for transmission as specified by the IRS and the state.</p> <p>The combined return will be rejected in its entirety if it contains any error conditions specified in this publication. If the error(s) is of such a nature that it can be corrected and the return(s) processed, the combined return may be retransmitted to TCC in Memphis.</p> <p>The participant may elect to retransmit the federal tax portion of a rejected return and then file the state return using state tax paper forms.</p>

<p align="center"><b>Prior year Processing for Magnetic Media filing of 1041 Returns</b></p>	<p align="center"><b>Current Processing for TY2003 Electronically Filed and transmitted to the Electronic Management System (EMS)</b></p>
<p><b>How to Transmit</b></p> <p>For Tax Year 2002, PSPC accepted magnetic media returns on 9-track tape only. The magnetic tape 1041 return program at Philadelphia is discontinued effective June 30, 2003. Electronic and diskette 1041 return processing was discontinued effective December 31, 2002.</p>	<p><b>How to Transmit</b></p> <p><b>NOTE:</b></p> <p><b>Diskettes and 9-track tapes will no longer be accepted.</b> Also, the Electronic Management System (EMS) will <u>no longer support Kermit and Y-Modem (G).</u></p> <p>Form 1041 returns will be transmitted over the Public Switched Telephone Network to the Tennessee Computing Center (TCC) in Memphis.</p> <p>Beginning with the 2003 filing season, the FEPS uses a menu-driven instead of a prompt-mode Trading Partner Interface.</p> <p>Transmitters who expect to handle a large volume of electronic returns may request to lease their own dedicated line(s) at TCC. They must arrange to lease and install the lines and purchase modems at both ends. They may also purchase equipment to use one of the high-speed transfer protocols, such as FTP, on 56 kbs or ISDN lines at TCC. For more information and approval, contact:</p> <p>Internal Revenue Service  ATTN: Darryl Giles  EMS Development Section  M:I:SD:SP:EI:EM  NCFB A5-357  5000 Ellin Road  Lanham, MD 20706</p> <p>The IRS systems are designed to handle large volume transmissions. The practice of transmitting many small batches</p>

<p align="center"><b>Prior year Processing for Magnetic Media filing of 1041 Returns</b></p>	<p align="center"><b>Current Processing for TY2003 Electronically Filed and transmitted to the Electronic Management System (EMS)</b></p>
<p><b>Reject Codes</b></p> <p>Reject Codes are defined in Publication 1438.</p> <p><b>Record Layouts</b></p> <p>Record Layouts are defined in Publication 1438.</p>	<p>degrades the systems. Dial-up transmitters should file no more than <b>500 returns per transmission</b>. Dial-up filers using ZMODEM with Checkpoint/Restart can file more than <b>500</b> returns per transmission with a <b>maximum of 10,000</b> returns per transmission. If fewer than <b>500</b> are to be transmitted, they should be filed not more than once per drain.</p> <p>Dedicated, leased line transmitters may file up to 10,000 returns per transmission (Return Sequence Numbers 0000-9999); if fewer than 10,000 returns, file once per drain. Transmitters using high-speed protocols may file no more than 10,000 returns per transmission.</p> <p>Peak filing occurs around “drain” times, which can be obtained by calling OSPC @ (866) 255-0654. See publication 1437 for more information.</p> <p><b>Reject Codes</b></p> <p>Reject Codes are defined in this Publication.</p> <p><b>Record Layouts</b></p> <p>Record Layouts are defined in this Publication. (See Section B)</p>

## TAX YEAR 2003: SIGNIFICANT CHANGES TO THE 1041 E-FILE PROGRAM

1. Form 8582 – The worksheets for this form are now required to be filed with the return. We have added the worksheets to the 1041 e-file Record Layouts. They are identified as Form 8582 pages 2 and 3.
2. Statement Records increase – We have increased the overall number of pages per Statement to 99 for all forms and schedules.
3. Fed-State Joint Filing Program – Beginning with Tax Year 2003, filers who intend to file their state return (currently only New York state), **must include all Federal data** they are required to provide the State, in State Attachments B, C, D, and/or E. State Attachment E is a new record intended to make such filing easier. This record may be used to include all federal information required by the state government to process your state return. The Internal Revenue Service will no longer send copies of portions of the federal return to the state tax office.

We also added a new record identified as “1041CAP” to the State Record.

4. More Forms added to the e-file program.  
We have added 8 forms and one (1) schedule, identified below, to the 1041 e-file program.

3800 5884 6478 6765 8586  
8609 8609 (Schedule A) 8820 8830

5. New Reject Codes: Listed below are identifying numbers of the new reject codes.

313 315 329 351 361 379 389 397 399 402  
404 406 408 410 412 420 500 501 503–506  
511–514 568–570 580-582 585-590 592 593 595-597  
719 769 771 773 877 879-881 903 916

6. Deleted Reject Codes: 718 (567 579 from earlier 2003 version)

7. Where applicable, additional fields were added to the reject codes below as a result of adding the 9 additional forms.

124 148 150 164 192 270 282 318 322 752

8. RECAP RECORD – We changed Field 0050 to replace the S in TRANS with an A. It now refers to TRANA record.

## TAX YEAR 2003 CHANGES TO THE 1041 E-FILE PROGRAM, (continued)

(NOTE: The following changes are subsequent to the draft sent in Sept.)

9. FORM 1041 - page 1: Two fields were added to the line for Dividend income to accommodate more specific reporting requirements for this type of income.  
  
pages 4 and 5: The addition of a page 5 is new, and as a result page 4 was changed considerably.
10. Schedule C - page 1: a new field was added to report Contract Labor expenses.
11. Schedule D - Extensive changes on pages 1 and 2. See form and Record Layouts for details.
12. Schedule E - Extensive changes on page 2, Part II, due to elimination of one column in the "At Risk" section. Lines were renumbered throughout page 2.
13. Schedule F - A new field was added to accommodate a statement in Part III, line 41a.
14. Schedule H - The identification was changed for fields 0040 and 0045.
15. Schedule K-1 - We added 4 new fields (0225, 0233, 0236, and 0245), changed the Identification and line reference for other fields, and deleted fields 0560-0610.
16. Form 2210 - This form was changed extensively, i.e. a page 4 was added. See the form and Record Layouts for details.
17. Form 2439 - We added field 0225 for 28% gain on Collectibles, and changed the Identification for field 0200.
18. Form 3468 - We changed the Identification for fields 0160 and 0380.
19. Form 4136 - We changed the Identification and Description for fields: 0370, 0380, 0390, and 0400.
20. Form 4797 - This form changed extensively. We added new fields: 0105, 0190, 0270, 0343, 0605, 0612, 0618, 0630, 0655, 0665, and 0680.
21. Form 4952 - We added new fields 0053 and 0057, and changed the Identification and Form Reference for fields 0050 through 0100.



## TAX YEAR 2003 CHANGES TO THE 1041 E-FILE PROGRAM, (continued)

(NOTE: The following changes are subsequent to the draft sent in Sept.)

22. Form 8609 (Schedule A) - We added this schedule.
23. Form 8824 - We deleted fields 0090 and 0170; added field 0115, and changed some parts of fields: 0050, 0060, 0070, 0080, 0090, and 0100.
24. Form 8830 - We changed the Identification for fields 0100 and 0110.
25. Form 8582 pages 2 and 3 - We added statement fields 1890 and 2730.
26. Summary Record - Expanded field length of field 0446 to 7 characters, and changed the Description to 0000000 - 9999999. We also:  
  
    Changed the number of field 0362 to 0335 to place it in proper sequence.  
  
    Added new field 0192 to accommodate page 4 of form 2210.
27. \* State Attachment E - Field 0002; Changed field description to pg 05.  
    Field 0005, changed Description to 0000001 - 9999999.  
  
    We also deleted field 0006.  
    \* These references are for those who received earlier drafts of this publication.
28. The following existing reject codes were changed to accommodate the changes to forms and fields: 124, 164, 270, 272, 284, 274, 276, 278, 286, 288, 290, 298, 300, 322, 769, 772, 676, 826, 772, 902.  
  
    We added the following reject codes: 260, 877, 397, 399, 771, 773, 361.  
  
    We deleted reject codes: 567 and 579.
29. Reject Code 260 was added to validate the "Bought" box of form 1041, page 1.

## IMPORTANT ITEMS TO REMEMBER WHEN USING RECORD LAYOUTS

1. IF SIGNIFICANT, MONEY AMOUNT FIELDS MARKED WITH THREE ASTERISKS (\*\*\*) , MUST CONTAIN POSITIVE AMOUNTS.
2. MONEY AMOUNT FIELDS MARKED WITH TWO ASTERISKS (\*\*) MAY ALSO CONTAIN A LITERAL VALUE OF "STMbnn" (left JUSTIFIED), BLANKS OR ZEROS.
3. A "b" IN THE FORMAT OF ANY FIELD REPRESENTS A BLANK SPACE.
4. A FIELD NUMBER PRECEDED BY AN "@" SIGN INDICATES THAT THIS FIELD **MUST** CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.
5. A FIELD NUMBER PRECEDED BY AN "\*" SIGN INDICATES THAT THIS FIELD **MAY** CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.
6. FIELDS WITH EITHER ONE OF THESE SIGNS (@,\*) ARE THE ONLY FIELDS THAT ARE ALLOWED AS STATEMENT RECORDS.
7. FIELD NUMBERS PRECEDED BY A "+" SIGN INDICATE THESE ARE RELATED FIELDS THAT MUST BE INCLUDED ON THE STATEMENT RECORD WITH THE CORRESPONDING ASTERISK FIELD.
8. FIELDS MAY BE BLANK FILLED IF INFORMATION THAT IS REQUESTED IS NOT APPLICABLE.

## **MOST FREQUENT FILING ERRORS**

1. FORM 1041 AND SCHEDULE K-1: NAME LINE 1 CONTAINS INVALID CHARACTERS OR 2 CONSECUTIVE EMBEDDED SPACES.  
**(Reject Codes 212, 214) Combined total errors: 77,545**
2. DUPLICATE RETURNS SUBMITTED.  
**\* (Reject Code 128) Total errors: 22,489 See Note below.**
3. FORM 1041 LINE 4, and SCHEDULE B LINE 6: INCORRECT VALUES; POSITIVE AND NEGATIVE  
**(Reject Code 635) Total errors: 4,824**
4. PAYMENT RECORD COUNT DISCREPANCY.  
**(Reject Code 400) Total errors: 3,332**
5. PAYMENT RECORD REJECTED WHEN 1041 IS REJECTED.  
**(Reject Code 84) Total errors: 1,963**
6. STATEMENT RECORDS MUST BE IN ASCENDING NUMERIC ORDER.  
**(Reject Code 278) Total errors: 497**
7. STATE CODE INVALID.  
**(Reject Codes 250) Total errors: 356**
8. EIN: ALL DIGITS WERE THE SAME  
**(Reject Code 170) Total errors: 345**
9. NAME CONTROL MISSING  
**(Reject Code 198) Total errors: 291**
10. ZIP CODE CONTAINS INVALID CHARACTERS, IS MISSING, IS NOT LEFT-JUSTIFIED , OR IS NOT WITHIN VALID RANGE FOR THE STATE.  
**(Reject Codes 256) Total errors: 289**
11. DATE FIELDS MUST BE IN VALID FORMAT AND RANGE  
**(Reject Code 192) Total errors: 289**
12. LOGICAL RECORD COUNT DISCREPANCY  
**(Reject Code 328) Total errors: 108**

**\* NOTE: An additional 16,800 rejects were realized due to incorrect usage of the Bought box on form 1041, page 1. The Bought box should be used only on the tax return for the year of purchase. The Sold box should only be used on the tax return for the year of sale.**

## REFERENCE GUIDE      GLOSSARY OF TERMS

1.     **ALPHANUMERIC (A/N)** - Pertains to the format value of specific fields included in the record layouts. Alphanumeric format includes alphabets A-Z (UPPERCASE ONLY), and numbers 0-9.
2.     **ASCII** - American Standard Code for Information Interchange - An 8 bit-plus parity character set established by the American National Standards Institute to achieve compatibility between computers.
3.     **BLOCK** - A group of several records.
4.     **BUSINESS MASTERFILE (BMF)** - An IRS file that contains information related to all businesses known to the IRS.
5.     **BYTE COUNT** - The first field in any record. The Byte Count field has four characters and its value must include the total byte count of the record as shown in the record layouts.
6.     **ELECTRONIC FILING** - Pertains to the transmission of Form 1041 return data electronically via telephone lines/modem. Transmission methods are asynchronous protocol via modem with line speeds of 1200 - 19,000 bps. Transmission at a speed less than 14,400 is not recommended. Trading partners using dedicated lines can have higher speeds.
7.     **ELECTRONIC MANAGEMENT SYSTEM (EMS)** - Responsible for collecting, validating, translating and delivering tax form information to the UNISYS legacy system. EMS is also responsible for making acknowledgment files available to IRS trading partners.
8.     **ELECTRONIC TRANSMITTER IDENTIFICATION NUMBER (ETIN)** - A 7 digit identification number assigned by Memphis IRS Center to all electronic filing participants who have been tested and accepted as transmitters. This number identifies an accepted transmitter in the Transmission (TRANA) Record.
9.     **EMPLOYER IDENTIFICATION NUMBER (EIN)** - A nine (9) digit numeric which identifies an entity or taxpayer.
10.    **END OF RECORD** - Delimiter represented by a pound sign ("#"), marking the end of any record. Also referred to as the Record Terminus Character.
11.    **ENTIRE RETURN** - Filing Form 1041, Schedules K-1 and other related forms and schedules electronically.

## GLOSSARY (Continued)

12. **ERROR REJECT CODE** - A three character number representing an invalid condition within a Form 1041 return record. Reject codes are set by the IRS validation program and are transmitted electronically to the filer when there are errors. When errors occur, filers should refer to Section 6 in Publication 1438 to receive the description of the validation criteria.
13. **FILE TRANSFER PROTOCOL (FTP)** - A standard available on many hardware platforms for transporting files between systems across the network that connects the systems.
14. **LEFT JUSTIFIED** – An entry in a field that is blank-filled from the right.
15. **LOGICAL RECORD** - A record within a block. Consists of a minimum of the Form 1041, pages 1-2, and the Summary Record. All other forms and/or schedules filed should be included in the number of logical records. The Transmission Record and Recap Record should not be included in the logical record count.
16. **PREPARER'S TAX IDENTIFICATION NUMBER (PTIN)** – The PTIN is an identification number in which a paid tax return preparer can apply for and use if they do not want to disclose their Social Security Number (SSN) on returns they prepare. Paid Preparer's do not have to apply for a PTIN. They can continue to use their SSN on tax returns they prepare. A paid preparer can obtain a PTIN by submitting Form W-7P, Application for Preparer's Tax Identification Number.
17. **RECAP RECORD** - The RECAP Record is the final record within a Transmission and contains fields that specify the count for all returns submitted within the file. (1 RECAP record per file is REQUIRED)
18. **RECORD CONTROL INFORMATION** – First 42 characters in all logical records. The Record Control Information contains specific information describing each type of record (e.g. type of form or schedule, page number, EIN, tax period, etc.)
19. **RECORD SENTINEL** - The Second field on all records represented by four asterisks ("\*\*\*\*").
20. **RECORD TERMINUS CHARACTER** - The last field on all records represented by a pound sign ("#") marking the end of the record.
21. **REPORTING AGENT** - Authorized to prepare and file Form 1041 electronically for a taxpayer.

## GLOSSARY (Continued)

22. **RIGHT JUSTIFIED** - An entry in a field that is zero-filled from the left.
23. **SIGNIFICANT** - Describes entries in fields that contain numeric or alphanumeric values other than blanks or zeros.
24. **SOFTWARE DEVELOPER** - Someone who develops tax form preparation software. The IRS grants the developer permission to be an Electronic Filer and/or a Transmitter.
25. **SPECIAL (DATA) CHARACTERS** - Characters (other than alpha, alphanumeric or numeric) allowed in certain cases.
26. **SUMMARY (SUM) RECORD** - The Summary Record is the final record within a return. This record will contain electronic filer identification data; counts of the schedules, forms and statements included in one return; and indicators for paper documents that are attached to Form 8453-F. REQUIRED
27. **TEST MODE** - The initial mode for all trading partners and the permanent mode for all Software Developers. All Reporting Agents and Transmitters will remain in this mode until they have been accepted/authorized/certified to file live returns.
28. **TRADING PARTNER** - The business entity that logs into the EMS (must possess a login/password combination) to send and receive files electronically. Reporting Agents, Software Developers and Transmitters are all Trading Partner types.
29. **TRANSMISSION** - Submission of Form 1041 tax return data electronically.
30. **TRANSMISSION (TRANA and TRANB) RECORD** – These are the first two records of the transmission which identifies the electronic media transmitter. (1 TRANSMISSION RECORD IS REQUIRED PER TRANSMISSION)
31. **TRANSMITTER** - Submits Form 1041 tax returns to the IRS electronically in the format that IRS can process, as specified in this publication.

<b>SECTION 1 GENERAL INFORMATION</b>
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**.01 FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY**

1. **Form 1041** (U.S. Income Tax Return for Estates and Trusts)
2. **Schedule C (Form 1040)** (Profit or Loss From Business)
3. **Schedule C-EZ (Form 1040)** (Net Profit From Business)
4. **Schedule D (Form 1041)** (Capital Gains and Losses)
5. **Schedule E (Form 1040)** (Supplemental Income and Loss)
6. **Schedule F (Form 1040)** (Profit or Loss From Farming)
7. **Schedule H (Form 1040)** (Household Employment Taxes)
8. **Schedule J (Form 1041)** (Trust Allocation of an Accumulation Distribution)
9. **Schedule K-1 (Form 1041)** (Beneficiary's Share of Income, Deduction, credits, etc.)
10. **Form 1116** (Foreign Tax Credit);
11. **Form 2210** (Underpayment of Estimated Tax by Individuals, Estates and Trusts)
12. **Form 2210F** (Underpayment of Estimated Tax by Farmers and Fishermen)
13. **Form 2439** (Notice to Shareholder of Undistributed Long-Term Capital Gains)
14. **Form 3468** (Investment Credit)
15. **Form 3800** (General Business Credit)
16. **Form 4136** (Credit for Federal Tax Paid on Fuels)
17. **Form 4255** (Recapture of Investment Credit)
18. **Form 4562** (Depreciation and Amortization)
19. **Form 4684** (Casualties and Theft)

**.01 FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY  
CONTINUED**

20. **Form 4797** (Sale of Business Property)
21. **Form 4835** (Farm Rental Income and Expenses)
22. **Form 4952** (Investment Interest Expense Deduction)
23. **Form 4970** (Tax on Accumulation Distribution of Trusts)
24. **Form 4972** (Tax on Lump-Sum Distributions)
25. **Form 5884** (Work Opportunity Credit, and related Instructions)
26. **Form 6198** (At Risk Limitation)
27. **Form 6252** (Installment Sale Income)
28. **Form 6478** (Credit for Alcohol use as Fuel)
29. **Form 6765** (Credit for Increasing Research Activities)
30. **Form 8271** (Investor Reporting of Tax Shelter Registration Number)
31. **Form 8582** (Passive Activity Loss Limitation)
32. **Form 8582** (Worksheets)
33. **Form 8582-CR** (Passive Activity Credit Limitations)
34. **Form 8586** (Low-Income Housing Credit)
35. **Form 8609** (Low-Income Housing Credit Allocation Certificate)
36. **Form 8609** (Schedule A) (Annual Statement)
37. **Form 8801** (Credit for Prior Year Minimum Tax Individuals, Estates and Trusts)
38. **Form 8820** (Orphan Drug Credit)
39. **Form 8824** (Like Kind Exchanges)



**.01 FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY  
CONTINUED**

- 40. **Form 8829** (Expenses for Business Use of Your Home)
- 41. **Form 8830** (Enhanced Oil Recovery Credit)
- 42. **Statement** (“STMbnn”) Statement Records for forms and/or schedules other than Schedule K-1 (Form 1041) or Schedule K-1 in ascending numeric order.
- 43. **Schedule K-1 (Form 1041) Statements** (STMb99) – if applicable, must be transmitted in ascending numeric sequence and immediately follow the Schedule K-1 Record to which they correspond.
- 44. **Payment Record** Electronic Funds Withdrawal(Direct Debit) Payment Record.
- 45. **Summary Record**
- 46. **Recap Records**
- 47. **State Return Record (NY only)**

## **.02 MULTIPLE FORMS AND SCHEDULES**

More than one of the following forms and schedules may be transmitted electronically:

### **FORMS**

1. FORM 1116
2. FORM 2439
3. FORM 4255
4. FORM 4562
5. FORM 4684
6. FORM 4835
7. FORM 4972
8. FORM 6198
9. FORM 6252
10. FORM 8271
11. FORM 8609
12. FORM 8824
13. FORM 8829

### **SCHEDULES**

1. SCHEDULE C
2. SCHEDULE C-EZ
3. SCHEDULE E
4. SCHEDULE F
5. SCHEDULE H
6. SCHEDULE J
7. SCHEDULE K-1
8. SCHEDULE A (FORM 8609)

## **.03 TRANSMITTING MULTIPLE FORMS AND SCHEDULES**

**NOTE:** See Reject Code 124 for the proper sequence for transmitting all forms, schedules and statements within the return. Also refer to the “**NOTES**” at the end of Reject Code 124.

#### .04 Street Address Abbreviations

Word	Abbreviation
and	&
Air Force Base	AFB
Apartment	APT
Avenue	AVE
Boulevard	BLVD
Building	BLDG
Care of, or In Care of	%
Circle	CIR
Court	CT
Drive	DR
East	E
Fort	FT
General Delivery	GEN DEL
Heights	HTS
Highway	HWY
Island	IS
Lane	LN
Junction	JCT
Lodge	LDG
North	N
Northeast, N.E.	NE
Northwest, N.W.	NW
One-fourth, One quarter	1/4
One-half	1/2
<b>(all fraction, space before &amp; after the number e.g., 1012 1/2 ST)</b>	
Parkway	PKY
Place	PL
Post Office Box, Route, Rte.	P.O. Box PO Box
Road	RD
R.D., Rural Delivery, R.F.D., R.R., Rural Route	RFD RR
South	S
Southeast, S.E.	SE
Southwest, S.W.	SW
Square	SQ
Street	ST
Terrace	TER
West	W

**NOTE: For a complete listing of acceptable address abbreviations, See Document 7475, State Abbreviations, Major City Codes and Address Abbreviations.**

**.05 Postal Service State Abbreviations and Valid Zip Code Range(s).**

<u>State</u>	<u>Abbrev</u>	<u>Zip Code</u>
Alabama	AL	350nn-369nn
Alaska	AK	995nn-999nn
American Samoa	AS	967nn
Arizona	AZ	850nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-908nn, 910nn-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn, 202nn-205nn
Fed. States of Micronesia	FM	969nn
Florida	FL	320nn-339nn, 341nn,342nn, 344nn,346nn, 347nn,349nn
Georgia	GA	300nn-319nn, 39815,39834, 399nn
Guam	GU	969nn
Hawaii	HI	967nn-968nn
Idaho	ID	832nn-838nn
Illinois	IL	600nn-629nn
Indiana	IN	460nn-479nn
Iowa	IA	500nn-528nn
Kansas	KS	660nn-679nn
Kentucky	KY	400nn-427nn, 45275
Louisiana	LA	700nn-714nn, 71749

**.05 Postal Service State Abbreviations and Valid Zip Code Range (s) – Continued**

Standard Postal Service State Abbreviations and Valid Zip Code range(s).

<b><u>State</u></b>	<b><u>Abbrev</u></b>	<b><u>Zip Code</u></b>
Maine	ME	039nn-049nn 03801
Marshall Isl.	MH	969nn
Maryland	MD	206nn-219nn 20331
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-567nn
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-693nn
Nevada	NV	889nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-884nn
New York	NY	004nn,005nn 100nn-149nn 06390
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
N. Mariana Isl.	MP	969nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-732nn, 734nn-749nn
Oregon	OR	970nn-979nn
Palau	PW	969nn
Pennsylvania	PA	150nn-196nn
Puerto Rico	PR	006nn-007nn, 009nn
Rhode Island	RI	028nn-029nn
South Carolina	SC	290nn-299nn
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn

**.05 Postal Service State Abbreviations and Valid Zip Code Range(s) – Continued**

<u>State</u>	<u>Abbrev</u>	<u>Zip Code</u>
Texas	TX	733nn, 750nn-799nn, 885nn, 73949
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	20041,20301, 20370,201nn, 220nn-246nn
Virgin Isl.	VI	008nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	49936, 530nn-549nn
Wyoming	WY	820nn-831nn

**.06 APO/FPO City/State/Zip Codes For Military Addresses Overseas**

<u>City</u>	<u>State</u>	<u>Zip Code</u>
APO or FPO	AA	340nn
APO or FPO	AE	090nn-098nn
APO or FPO	AP	962nn-966nn

## **SECTION 2 ACKNOWLEDGMENT “ACK” FILE FORMAT**

### **.01 ACKNOWLEDGMENT FILE COMPONENTS**

1. The IRS will acknowledge all transmissions by sending an Acknowledgment File (ACK File) to the transmitter. The Acknowledgment File identifies which returns have been accepted, rejected, or identified as duplicates. The Acknowledgment File will be available from the IRS service center to the Transmitter within **two workdays** from the original transmission. The Acknowledgment File must be retrieved before sending a return file transmission.
2. If the **entire transmission is rejected**, the ACK File will contain the following:
  - a. The original transmitter records (TRANA and TRANB).
  - b. One ACK Record Set consisting of an ACK Key Record with a “**T**” in the Acceptance Code Field, and one ACK Error Record containing all transmission reject errors related to this transmission.
  - c. The RECAP Acknowledgment Record (ACK RECAP Record) with fields pertaining to accepted and rejected returns zero-filled.
3. If the **transmission is accepted**, the Acknowledgment File will contain the following:
  - a. The original TRANA and TRANB sent by the transmitter with will be sent back to the transmitter with an **A** indicating Acceptance of the file.
  - b. Next, an Acknowledgment Record (ACK Record Set) is sent for each recognizable return transmitted.
  - c. Next, the RECAP Acknowledgment Record (ACK RECAP Record), which is the original RECAP Record updated with counts of the total accepted, duplicated, rejected returns, and IRS computed return count.
  - d. Finally, the FEPS-assigned Global Transmission Key (GTX Key).

## **.01 ACKNOWLEDGMENT FILE COMPONENTS – (Continued)**

4. The acknowledgment of a fiduciary return is the ACK Record Set. An ACK Record Set consists of one ACK Key Record for an accepted return, or one ACK Key Record followed by up to 12 ACK Error Records for a rejected return.
  - a. The ACK Key Record contains information to identify the return it represents, plus a field to indicate how many (if any) ACK Error Records follow. See the Acknowledgment Key Record Layout for the Values of the Acceptance Code.
  - b. If present, each ACK Error Record will contain data defining the Form Record Number, the Form Occurrence for multiple occurrences of forms or schedules, the Field Sequence Number, and the Error Reject Code describing the specific error encountered – for up to eight unique errors.
5. Any tax return with an “**A**” in the Acceptance Reject Code Field has been accepted as a filed tax return and will be processed in the same manner as a return submitted as a paper document. This does not imply that the return will pass all IRS Service Center validity checks or post to the IRS Master File without delays.
6. If an ACK KEY Record contains an “**R**” in the Acceptance Code Field, the return has been rejected due to a fatal error involving the return format, internal consistency, or data errors in a key field, and must be corrected and resubmitted to the IRS to be considered as a filed return.
7. If an ACK KEY Record contains an “**D**” in the Acceptance Code Field, the return has been identified as a duplicate record, (i.e., a return record has previously been transmitted and accepted for the Primary EIN) or 2 or more returns with the same Primary EIN have been submitted on one transmission.
8. **Up to 96, three –position, Reject Codes** may be furnished to the Electronic Filer on the ACK Error Record(s). Filers should use these Error Reject Codes to determine the source of the error causing the return or transmission to reject. Error Reject Code “999” is generated if more than the maximum number of reject conditions (96) are identified.
9. Error Reject Codes and references to validation criteria related to transmission errors are listed in Section 4. Filers should use this information to resolve reject conditions. When a condition cannot be resolved with the information provided, the filer should contact the Electronic Filing Unit at the Ogden IRS Center for assistance at (866) 255-0654.



## .02 RECEIVING THE ACKNOWLEDGMENT FILE

See Publication 1437 for description of the current menu interface.

1. If the Acknowledgment File is not received within two workdays, or if acknowledgments are received for returns which were not transmitted on the designated transmission, immediately contact the Electronic Filing Unit Help Desk at the Ogden IRS Center for assistance at (866) 255-0654.
2. The transmitter should match the Acknowledgment File back to the original file transmitted by using the IRS-assigned file name, a combination of month, day and sequence number(MMDDnnnn). If no ACK File is received, call the Help Desk to be sure that there is not a processing delay. Any electronically transmitted return which is not acknowledged by the Service has NOT been accepted for processing, and must be resubmitted and acknowledged as accepted before it is considered a filed return.
3. When a return has been rejected after three attempts, contact the Electronic Filing Unit Help Desk at the Ogden IRS Center for assistance at 866-255-0654.
4. **NOTE:** If using the XMODEM protocol, each ack file will be transmitted separately. The trading partner must start his XMODEM software for each acknowledgment file. The trading partner is responsible for supplying his XMODEM software with a name of each acknowledgment file.
5. **NOTE:** If using YMODEM-BATCH (FTPI “y” or “Y”), then the Acknowledgment Files are sent separately within the transmission. Block zero (“0”) identifies the filename. Data is transmitted starting in Block one (“1”) up to Block “255” and then rolls to Block “0”. The last block for the file is padded with “Ctrl Z” characters. The next transmission packet should be the End of Transmission (EOT) character. If there is another file, the next block, Block “0” will contain the next filename. Otherwise a Block “0” without a filename will be followed by the EOT character.
6. **NOTE:** If using ZMODEM or YMODEM Batch, Acknowledgment Files are sent separately within the transmission, with “zfile” and “eof” in between each file, with a “zfin” at the end of all files. The IRS system will supply the acknowledgment reference number (MMDDnnnn) which is used to form the ack file name after the FEPS has received the submission file.

### **.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS**

#### **1. ACK Key Record**

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Identification	6	"ACKbbb"
0010	Client ID	3	N
0015	Bought/Sold Indicator	1	X or Blank
0020	Employer Identification No. (Estate or Trust's EIN)	9	N
0030	Return Sequence Number	16	Numeric ETIN (5) Transmitter's Use Code (2) Julian Day (3) Trans Sequence Number (2) Sequence Number for Return (4)
0040	Filler	12	Blanks
0050	Acceptance Code	1	"A" = Accepted "R" = Rejected "D" = Duplicated Return "T" = Transmission rejected
0060	Filler	2	Blank
0070	Filler	1	Blank
0080	Date Accepted	8	YYYYMMDD
0090	Return DLN	14	N
0100	Reserved	2	Blanks
0110	Total Error Count	2	N
0120	State Code	2	A/N
0130	Total State Rejected	7	N
0140	Total State Accepted	7	N
0150	Payment Acknowledgment Literal	14	"PYMT RQST RCVD" OR Blank
0160	Reserved	4	Blanks
	Record Terminus Character	1	"#"

**.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS - (continued)**

**2. ACK Error Record**

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	*****
0000	Record Identification	6	"ACKRbb"
0010	Employer Identification No (Partnership's EIN)	9	N (Must match ACK Key Record)
0020	Error Record Sequence Number Record Number Within Transmission)	7	N Range:0000001 – 9999999
0030	Reserved	2	Blanks
0040	Error Form Record ID	6	A/N
0050	Error Form Record Type	6	A/N
0060	Error Form Page Number	5	N
0070	Error Form Occurrence	7	N Range:0000001 - 9999999
0080	Error Field Sequence Number	4	N
0090	Error Reject Code	3	N
0100	Record Number	8	N
0110	Reject Code Description	48	A/N
	Record Terminus Character	1	"#"

**.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS - (continued)**

**3. ACK Recap Record**

<u>Field#</u>	<u>Identification</u>	<u>Length</u>	<u>Description</u>
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"*****"
0000	Record Identification	6	"RECAPb"
0010	Filler	8	Blanks
0020	Reserved	6	Blanks
0030	Total Return Count	6	N
0040	Electronic Transmitter Identification Number (ETIN)	7	N
0050	Julian Day of Transmission	3	N
0060	Transmission Sequence Number for Julian Day In (Field #0050)	2	N
0070	Total Accepted Returns	6	N
0080	Total Duplicated Returns	6	N
0090	Total Rejected Returns	6	N
0100	Reserved	6	Blanks
0110	Reserved	6	Blanks
0120	IRS Computed Return Count	6	N
0130	Filler	17	Blanks
0140	Global Transmission Key	20	A/N
	Record Terminus Character	1	"#"

**.04 EXAMPLES OF ACKNOWLEDGMENT “ACK” RECORDS**

**1. Example of Accepted Refund Return:**

0120\*\*\*\*TRANAb123456789EFILEbINCbbPREPARER'S  
AGENTbB20030201199900103201AVbbbbbbbbbbbbbbCbbbbbbbPFb#0120\*\*\*\*TRANBb1  
234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbbbbbOGDENbbbUTbb84241bbbb  
bbbbbbbbbbbbbb8011234567bbbbbbbbbbbbbbbbbb#0120\*\*\*\*ACKbbb001X410000011  
999001032010001bbbbbbbbbbbbbbAbbb2003020172265032006942bb00NY0000000000  
001PYMTbRQSTbRCVDbbb#0120\*\*\*\*RECAPbbbbbbbbbbbbbbbbbb00000719990010320  
10000070000000000000bbbbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbbD20020201123045.  
6789#

**2. Example of Rejected Refund Return (Address field missing on Form 1041 – Reject Code 224):**

0120\*\*\*\*TRANAb123456789EFILEbINCbbPREPARER'  
SbAGENTB20030201999001103201AVbbbbbbbbbbbbbbCbbbbbbbPFb#0120\*\*\*\*TRANBb  
1234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbbbbbOGDENbbbUTbb84241bbb  
bbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbbbb#0120\*\*\*\*ACKbbb001X4100000  
21999001032010001bbbbbbbbbbbbbbRbbb2003020172265032006952bb01NY00000010  
000000PYMTbRQSTbRCVDbbb#0120\*\*\*\*ACKRbb4100000020000022bbFRMbbb104  
1bbPG01b0000001009022400000022THEbSTREETbADDRESSbMUSTbBEbSIGNIFIC  
ANTbbbbbbbbbb#0120\*\*\*\*RECAPbbbbbbbbbbbbbbbbbb00000719990010320100000600  
0000000001bbbbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbbD20020201123045.8889#

**3. Example of Rejected Transmission (Duplicate Transmission – Reject Code 002):**

0120\*\*\*\*TRANAb123456789EFILEbINCbbPREPARER  
'SbAGENTB20030201199900103201AVbbbbbbbbbbbbbbCbbbbbbbPFb#0120\*\*\*\*TRANB  
b1234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbbbbbOGDENbbbUTbb84201b  
bbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbbbb#0120\*\*\*\*ACKbbb001X41000  
00031999001032010001bbbbbbbbbbbbbbTbbb2003020172265032006952bb01NY00000  
010000000PYMTbRQSTbRCVDbbb#0120\*\*\*\*ACKRbb4100000030000002bbTRANB  
bbbbbbbbbbbbbb0000001000000200000001AbDUPLICATEbTRANSMISSIONb(TRANA)  
bISbNOTbALLOWEDb#0120\*\*\*\*RECAPbbbbbbbbbbbbbbbbbb000007199900103201000  
00000000000000000000bbbbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbbD20020201123045.56  
89#

## SECTION 3 FEPS TRANSMISSION VALIDATION

### .01 FRONT-END PROCESSING SUBSYSTEM (FEPS) VALIDATION CRITERIA

Below are the Communications Error Messages that will be transmitted from the Electronic Management System (Front–End Processing Subsystem(FEPS)) in the Communications Error Acknowledgment File. An aborted transmission could result from the following FEPS disconnect conditions:

- (a) **“NO TRANA RECORD RECEIVED”** If the first record byte count and end of record (#) do not agree, record sentinel \*\*\*\* is not present, “TRANA “ is not in columns 9-14, byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EEC will reject the transmission.
- (b) **“NO TRANB RECORD RECEIVED”** If the second record byte count and end of record (#) do not agree, record sentinel \*\*\*\* is not present, “TRANB “ is not in columns 9-14, Byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EEC will reject the transmission.
- (c) **“NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM ”** If the last record byte count and end of record (#) do not agree, record sentinel \*\*\*\* is not present, “RECAP “ is not in columns 9-14, Byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EEC will reject the transmission.
- (d) **“LOGON ETIN AND ETIN IN THE TRANA RECORD WERE DIFFERENT”** If the ETIN in columns 84-88 of the TRANA record does not match the login ETIN, EEC will reject the transmission.
- (e) **“INVALID PROCESSING SITE DESIGNATOR B=ODGEN”** For 1041 transmissions, if the letter code for Site Designator in column 75 of the TRANA record is not equal to ‘B’ (Ogden Service Center), the EEC will reject the transmission.
- (f) **“INVALID TRANA: WRONG LENGTH OR EMBEDDED #”** If the byte count of the first record is less than 120 and the end of record # agrees with the byte count, EEC will reject the transmission.
- (g) **“INVALID TRANB: WRONG LENGTH OR EMBEDDED #”** If the byte count of the second record is less than 120 and the end of record # agrees with the byte count, EEC will reject the transmission.

**.01 FEPS VALIDATION CRITERIA - (Continued)**

- (h) **“INVALID RECAP: WRONG LENGTH OR EMBEDDED #”** If the byte count of the last record is less than 120 and the end of record # agrees with the byte count, EEC will reject the transmission.
- (i) **“MULTIPLE TRANA/TRANB RECORDS DETECTED”** If Multiple TRANA or TRANB or RECAP records are found within a file, the EEC will reject the transmission.
- (j) **“INVALID PRODUCTION-TEST CODE - P= PRODUCTION, T = TEST”** If the test/production indicator in column 117 of the TRANA record does not equal ‘T’ or ‘P’, EEC will reject the transmission.
- (k) **“PRODUCTION-TEST CODE IN TRANA RECORD DOES NOT MATCH PROFILE”** If the Production-Test indicator in column 117 of the TRANA record does not match the production/test mode in the Trading Partner profile, EEC will reject the transmission.
- (l) **“INVALID TRANSMISSION TYPE CODE”** If the letter in column 118 of the TRANA record is not a valid transmission type code, EEC will reject the transmission. (TRANA field TRANSMISSION TYPE CODE must be equal to **“F”** for Fiduciary Return.)
- (m) **“INVALID TOTAL RETURN COUNT IN RECAP RECORD”** If the number of tax returns counted does not match the Total Return Count in columns 29-34 of the RECAP record, the EEC shall reject the entire transmission and generate this Error ACK message.
- (n) **“INVALID JULIAN DAY IN THE TRANA RECORD”** If the Julian day in columns 91-93 of the TRANA record is more than two days prior to the actual receipt Julian day or more than one day after the actual receipt Julian day, EEC will reject the transmission.
- (o) **“EIN IN TRANA DOES NOT MATCH EIN PROFILE”** If the EIN in columns 15-23 of the TRANA record does not match the EIN of the Trading Partner sending the transmission, the EEC will reject the transmission.
- (p) **“EIN IN TRANB DOES NOT MATCH EIN IN TRANA”** If the EIN in columns 15-23 of the TRANB record does not match the EIN in columns 15-23 of the TRANA record, the EEC will reject the transmission.

**.01 FEPS VALIDATION CRITERIA - (Continued)**

**\*\*Note: This error acknowledgment is not being used for Tax Year 2002**

- (q) **“INVALID PROCESSING YEAR CODE”** For 1041 transmissions, if the processing year code in column 110 of the TRANA record is not ‘P’ for Prior or ‘C’ for Current, EEC will reject the transmission.
- (r) **“INVALID TAX RETURN FORMAT BEGINNING AT RECORD n”** is a Error ACK message that will be generated after the first occurrence of a validation error. For IRS Proprietary format return transmissions, EEC will validate that every return envelope begins with a tax return record (valid Record ID, Return type and Page number fields) and ends with a summary record. In addition, the tax return record must contain a numeric TIN that matches the TIN in the summary record. If an error is encountered in this return envelope, EEC will reject the entire transmission and return the new Error ACK. No validation will take place after this first error is encountered.
- (s) **“NO RETURNS WITHIN THE TRANSMISSION”** is a Error ACK message. If there are no returns within a transmission, EEC shall reject the entire transmission.
- (t) **“INVALID RECORD FORMAT IN RECORD NUMBER XXX”** is a Error ACK message. To ensure that the number of bytes validated by the EEC is the number of bytes that the Trading Partner intended to include in the record, EEC shall validate that each record begins with a 4 digit byte count followed by the 4 asterisk record sentinel and the last character is a # in the corresponding position of the byte count. If these fields are not present, EEC shall reject the entire transmission and generate an error acknowledgment file with the new Error ACK message.
- (u) **“TRANSMITTER NOT VALID FOR TRANSMISSION TYPE”** is a Error ACK message. If the Trading Partner’s profile does not allow the transmission type specified in column 118 of the TRANA record, EEC will reject the transmission.
- (v) **“ADDITIONAL TAX DATA AFTER RECAP”** is a Error ACK message. If tax data exists after the RECAP record, the EEC will reject the transmission.
- (w) **“SESSION ABNORMALLY TERMINATED; WAIT FOR IRS TO DISCONNECT”** is a Error ACK message. If EEC detects that the Trading Partner has disconnected after submitting a transmission, but before the GTX key is displayed, this message will be generated. The submitted transmission will be deleted from the Trading Partner’s mailbox and will not be processed.



## SECTION 4 EFS TRANSMISSION VALIDATION

The Electronic Filing System (EFS) also validates the Transmission (TRANA and TRANB) Records. The following Error Reject Codes (ERC) and Validation Criteria pertain to the TRANA and TRANB Records only. The error reject code values will be generated and listed on the Acknowledgment Report whenever an invalid condition is met.

### .01 EFS TRANSMISSION VALIDATION CRITERIA

#### REJECT VALIDATION CRITERIA CODE

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The following conditions will reject returns within a transmission:

- 002 A duplicate Transmission (TRANA) is not allowed.
- 012 If the transmission date(Field #0050) on the Transmission(TRANA) record is valid.
- 032 If the Field Number does not exist.  
**(Variable Length Data Only)**
- 034 If Record ID or TYPE or Page Number are not valid on all records within the return.  
**(Fixed and Variable Length Data)**
- 038 Cannot recognize records transmitted.
- 040 If record has an invalid record length  
**(Fixed Length Data Only)**
- 042 If record is missing the Record Terminus Character(#).  
**(Fixed and Variable Length Data)**
- 044 Byte count not numeric.  
**(Fixed and Variable Length Data)**
- 048 First character after Record-Control-Information(position 3) is not “[“ or “#”.  
**(Variable Length Data Only)**
- 050 **If a delimiter character is found within the Record- Control-Information (first 42 characters).** (Variable Length data only)

**REJECT VALIDATION CRITERIA  
CODE**

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- 052** Field Number is not four characters in length, or missing right bracket.  
**(Variable Length data only)**
- 054** Unmatched Left bracket ("[" found.  
**(Variable Length data only)**
- 056** Duplicate Field Nmber  
**(Variable Length data only)**
- 058** Data too large for field  
**(Variable Length data only)**
- 060** Missing data  
**(Variable Length data only)**
- 062** Unmatched right bracket ("]" found  
**(Variable Length data only)**
- 064** The Field Number is for data within Record-Control-Information.  
**(Variable Length data only)**

## SECTION 5 VALIDATION OF PAYMENT RECORD

### .01 PAYMENT RECORD VALIDATION CRITERIA

The following Reject Codes and validation criteria pertain to the Payment Record.

#### REJECT VALIDATION CRITERIA CODE

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- 066** If the Payment Ein(Field #0003) does not match the data from the 1041 EIN(Field #0003) tax return record.
- 068** If the daytime telephone number(Field #0090) does not contain ten(10) numeric characters or contain all zeros.
- 070** If the RTN(Field #0030) is not all numeric.
- 072** If the first two characters of the RTN(Field #0030) are not in the valid range "01-12 or 21-32".
- 074** If the RTN (Field #0030) is not present on the Financial Organizational Masterfile GMF 8722.
- 076** If the Bank Account Number(Field #0040) contains other than the allowed values.  
Valid Values: A-Z; 0-9; "-" or " "
- 078** If Bank Account Type(Field #0050) is not equal to "1" or "2" .
- 080** If the payment amount(Field #0060) does not contain only numeric characters and is not greater than zero.
- 082** If the payment amount(Field #0060) does not equal the Net Tax Due Amount(Field 0780) of the 1041 tax return.
- 084** If the 1041 tax return is rejected then the payment record is rejected.
- 086** If the payment record is rejected then the 1041 tax return is rejected.

## SECTION 6 VALIDATION OF FORMS AND SCHEDULES

### .01 GENERAL VALIDATION CRITERIA

The following Reject Codes and validation criteria pertain to the Form 1041 and Schedule k-1, Statements and all other Forms and Schedules.

#### REJECT VALIDATION CRITERIA CODE

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- 102** If the Tax Period (Field #0005), Form 1041 is not in the valid format.  
**(See the instructions on Page 23).**
- 104** If the Tax Period (Field #0005), on Form 1041 Return Record is equal to 200312 and the Fiscal year ending (Field #0020) on the Return Record is not equal to December 31, 2003 (20031231) or spaces.
- 106** If the Tax Period (Field #0005) on Form 1041 is within the valid range, and the Fiscal Year Ending (Field #0020) is not in the range.  
  
**VALID TAX PERIOD: 200401, 200402, 200403, 200404, 200405, 200406**
- 108** If the Tax Period (Field #0005), Form 1041 is a valid Fiscal Year and the Fiscal Year Beginning (Field #0010) or Fiscal Year Ending (Field #0020) on Form 1041 is equal to blanks.  
  
**VALID TAX PERIOD: 200401, 200402, 200403, 200404, 200405, 200406**
- 110** If the Tax Period (Field #0005) on Form 1041 is greater than or equal to the transmission date.
- 120** If the return is a short period return (Form 1041 fields 010, 020 < twelve months) and the Initial Return(Field #0210) and Final Return(Field #0220)) on Form 1041, Page 1 are all blank.

**\*\*\*\* The following instructions pertain to Reject Codes 102 through 110 :**

**Tax Period:**

Form 1041 Field #0005 of the Record Identification

(1) The valid tax periods for Tax Year 2003 are:

(a) Calendar Years returns – 200312

(b) Fiscal Year Returns – 200401, 200402, 200403, 200404, 200405, 200406

(2) The Tax Period, Field #0005 in the Return Record is composed of a numeric month and year of the Calendar/Fiscal Year Ending for which the return is being filed. The format is YYYYMM (YY=year and MM=month).

**Example:** A return with a Fiscal Year Ending of February 15, 2004 will be assigned a Tax Period of 200402. Returns filed under the 52-53 week rule may end not more than 6 days before or more than 3 days after the close of the month. They should be assigned a Fiscal Year Ending based on that month (i.e., if the ending date is June 3, 2004, the Tax Period field will be 200405 or if the ending date is June 25, 2004, the Tax Period is 200406).

**REJECT VALIDATION CRITERIA  
CODE**

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**124** The following Forms/Schedules must be submitted in the proper sequence as illustrated below:

Form 1041	Page 1 & 2	REQUIRED
	Page 3, 4, and 5	Optional **
Schedule C	Page 1 & 2	Optional **
Schedule C-EZ	Page 1	Optional
Schedule D	Page 1 & 2	Optional **
Schedule E	Page 1 & 2	Optional
Schedule F	Page 1 & 2	Optional **
Schedule H	Page 1 & 2	Optional **
Schedule J	Page 1 & 2	Optional **
Form 1116	Page 1 & 2	Optional **
Form 2210	Page 1, 2, 3, and 4	Optional **
Form 2210F	Page 1	Optional
Form 2439	Page 1	Optional
Form 3468	Page 1	Optional
Form 3800	Page 1	Optional
Form 4136	Page 1 & 2	Optional
Form 4255	Page 1	Optional
Form 4562	Page 1 & 2	Optional **
Form 4684	Page 1 & 2	Optional **
Form 4797	Page 1 & 2	Optional **
Form 4835	Page 1	Optional
Form 4952	Page 1	Optional
Form 4970	Page 1	Optional
Form 4972	Page 1	Optional
Form 5884	Page 1	Optional
Form 6198	Page 1	Optional
Form 6252	Page 1	Optional
Form 6478	Page 1	Optional
Form 6765	Page 1 & 2	Optional
Form 8271	Page 1	Optional
Form 8582	Page 1, 2, & 3	Optional
Form 8582-CR	Page 1 & 2	Optional **
Form 8586	Page 1	Optional
Form 8609	Page 1	Optional
Form 8609-Sch A	Page 1	Optional
Form 8801	Page 1 & 2	Optional **

**REJECT VALIDATION CRITERIA  
CODE**

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**124 Proper Sequence of Forms/Schedules  
(Continued)**

Form 8820	Page 1	Optional
Form 8824	Page 1 & 2	Optional **
Form 8829	Page 1	Optional
Form 8830	Page 1	Optional
Payment Record		Optional
Statement Records		Optional
Schedule K-1	Page 1	Optional
Schedule K-1	Statement Records	Optional
State Records		Optional
Summary Record		REQUIRED

**\*\* IF PAGE 2 IS PRESENT THEN PAGE 1 IS REQUIRED EXCEPT FOR  
SCHEDULE E. (SCHEDULE E, PAGE 1 IS NOT REQUIRED EVEN IF PAGE 2 IS FILED.)**

**128** If duplicate returns were submitted.

**132** If page one (1) of Form 1041 is not present.

**134** If page two (2) of Form 1041 is not present.

**148** If the Schedule Occurrence Number (Field #0005) on Page 1 of a schedule is not in ascending, numeric sequence and within the valid range.

If the Form Occurrence Number (Field #0005) on Page 1 of a form is not in ascending numeric sequence and within the valid range.

**150** If the Schedule Occurrence Number on Page 2 of a schedule is not equal to the Schedule Occurrence Number (Field #0005) on Page 1 of a schedule.

If the Form Occurrence Number on Page 2, 3 or 4 of a form is not equal to the Form Occurrence Number (Field #0005) on Page 1 of a form.

**158** If the Employer Identification Number (EIN) is not numeric.

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**162** If the EIN is not nine numeric characters. The first two (2) positions of the EIN must represent a valid District Office Code equal to one of the following:

01, 02, 03, 04, 05, 06, 10, 11, 12, 13, 14, 15, 16, 20, 21, 22, 23, 24, 25, 26, 27, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 50, 51, 52, 53, 54, 55, 56, 57,58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 80, 81, 82, 83, 84, 85, 86, 87, 88, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99

**164** The Employer Identification Number(EIN) in the Record ID Section of each Form/Return/Record listed below must equal the EIN in the Record ID Section of Form 1041, Page 1(Field #0003).

<u>Forms/Schedules</u>		<u>Field Number</u>
Form 1041	Page 2,3,4, 5	0923, 1513, 2054, 2174
Schedule C	Page 1,2	0003,0583
Schedule C-EZ	Page 1	0003
Schedule D	Page 1,2	0003,1753
Schedule E	Page 1,2	0003,1003
Schedule F	Page 1,2	0003,0773
Schedule H	Page 1,2	0003,0163
Schedule J	Page 1,2	0003,0733
Schedule K-1	Page 1	0003
Form 1116	Page 1,2	0003, 1003
Form 2210	Page 1,2,3, 4	0003,0176, 0223,1273,
Form 2210F	Page 1	0003
Form 2439	Page 1	0003
Form 3468	Page 1	0003
Form 3800	Page 1	0003
Form 4136	Page 1,2	00003,0453
Form 4255	Page 1	0003
Form 4562	Page 1,2	0003,0803
Form 4684	Page 1,2	0003,0493
Form 4797	Page 1,2	0003,1383
Form 4835	Page 1	0003



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**164 EIN IN THE RECORD ID SECTION OF FORM 1041  
(Continued)**

Form 4952	Page 1	0003
Form 4970	Page 1	0003
Form 4972	Page 1	0003
Form 5884	Page 1	0003
Form 6198	Page 1	0003
Form 6252	Page 1	0003
Form 6478	Page 1	0003
Form 6765	Page 1,2	0003, 0483
Form 8271	Page 1	0003
Form 8582	Page 1, 2, 3	0003, 0243, 2163
Form 8582-CR	Page 1,2	0003, 0253
Form 8586	Page 1	0003
Form 8609	Page 1	0003
Schedule A (8609)	Page 1	0003
Form 8801	Page 1,2	0003, 0293
Form 8820	Page 1	0003
Form 8824	Page 1,2	0003, 0373
Form 8829	Page 1	0003
Form 8830	Page 1	0003
Statement Record		0003
Summary Record		0007

**170** All digits of the Employer Identification Number (EIN) cannot be the same numbers. (e.g. 999999999, 888888888, 777777777, etc.)

**174** The Beneficiary's Identifying Number (Field #0070) on the Schedule K-1 Page 1, must be numeric or equal to the literal "**APPLD FOR**" or "**FOREIGNUS**" or "**1042S**".

**175** The Preparers Taxpayer Identification Number, SSN or PTIN (Field #0850) on Form 1041 must be in the following format if significant:

**If PTIN - VALID FORMAT: P nnnnnnnn** - The first position must always contain a "**P**" followed by 8 numerics, and not equal to all zeroes or all nines.

**If SSN** - must be numeric and cannot be all zeroes or all nines

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**192** All date Fields must be in the valid format and fall within the valid range.

**VALID FORMAT: YYYYMMDD, YYYYMM**

**VALID RANGE: MM = 01-12, DD = 01-31, YYYY = 2004 or less**

**193** If the Fiscal Year Beginning(Field #0010) is not valid.

**194** If the Fiscal Year Ending(Field #0020) is not valid.

**196** If the Fiscal Year Beginning(Field #0010) and the Fiscal Year Ending(Field #0020) on Form 1041 is significant and the year digits of the Fiscal Year Ending is less than the year digit of the Fiscal Beginning.

### **NAME CONTROL (Field #0030):**

**198** The Name Control (Field #0030) on Form 1041, Page 1, must be present.

**200** The first position of the Name Control (Field #0030) on Form 1041, Page 1 must be valid and left-justified.

**VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric)**

**202** The second, third and fourth positions of the Name Control (Field #0030) must be valid.

**VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&), Hyphen (-), or blanks**

**204** The Name Control (Field #0030) on Form 1041, Page 1, must not have 2 consecutive spaces.

**206** The Name Control(Field #0030) on Form 1041, Page 1 must not be equal to zeros if the name line(Field #0060) on the return record is equal to "GNMA", "GINNIE MAE", "FNMA" OR "FANNIE MAE".

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**NAME LINE 1 (Fields #0060, #0080, #0150):**

**208** The first Name Line (Field #0060) on Form 1041, Page 1, must be present.

The first Name Line (Field #0080, #0150) on the Schedule K-1 must be present.

**210** The first Name Line (Field #0060) on Form 1041, Page 1, must be left-justified and significant. **(Leading space or spaces are not allowed)**

The first Name Line (Field #0080) on the Schedule K-1 must be left-justified and significant.

**212** The first Name Line (Field #0060) on Form 1041, Page 1, must contain only valid characters.

The first Name Line (Field #0080) on the Schedule K-1 must contain only valid characters.

**VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&), Hyphen (-) or blanks**

**214** The first Name Line (Field #0060) on Form 1041, Page 1, must not have two (2) or more consecutive embedded spaces.

The first Name Line (Field #0080) on the Schedule K-1 must not have two (2) or more consecutive embedded spaces.

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**NAME LINE 2 (Field #0080):**

- 216** The second Name Line(Field #0080) on Form 1041, Page 1, must be present.
- 218** The second Name Line (Field #0080) on Form 1041, Page 1, if significant must be left-justified.
- 221** The second Name Line (Field #0080) on Form 1041, Page 1, must contain only valid characters.

**VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&), Hyphen (-), Slash (/), In Care Of (%), or blanks**

- 222** The second Name Line (Field #0080) on Form 1041, Page 1, must not have two (2) or more consecutive embedded spaces.

**STREET ADDRESS (Fields #0090, #0100, #0170 ):**

- 224** The Street Address (Field #0090) on Form 1041, Page 1, must be significant.  
The Street Address (Field #0100, Field #0170) on Schedule K-1 must be significant.
- 226** The Street Address (Field #0090) on Form 1041, Page 1, must be left-justified.  
The Street Address (Field #0100) on Schedule K-1 must be left-justified.
- 228** The Street Address (Field #0090) on Form 1041, Page 1, must contain at least 3 or more characters.  
The Street Address(Field #0100) on the Schedule K-1 must contain at least 3 or more characters.

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**230** The Street Address (Field #0090) on Form 1041, Page 1, must contain only valid characters.

The Street Address (Field #0100) on Schedule K-1 must contain only valid characters.

**VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Hyphen (-), Slash (/) or blanks**

**232** The Street Address (Field #0090) on Form 1041, Page 1, must not have two (2) or more consecutive embedded spaces.

The Street Address (Field #0100) on Schedule K-1 must not have two (2) or more consecutive embedded spaces.

### **CITY FIELD (Fields #0100, #0110, #0180)**

**234** The City (Field #0100) on Form 1041, Page 1, must be left-justified.

The City (Field #0110) Schedule K-1 must be left-justified.

**236** The City (Field #0100) on Form 1041, Page 1, must contain only valid characters.

The City (Field #0110) on Schedule K-1 must contain only valid characters.

**VALID CHARACTERS: A-Z (Alpha), or blanks**

**238** The City (Field #0100) on Form 1041, Page 1, must not contain two (2) or more consecutive embedded spaces.

The City (Field #0110) on Schedule K-1 must not contain two (2) or more consecutive embedded spaces.

**240** The City (Field #0100) on Form 1041, Page 1, must be present.

The City (Field #0110, Field #0180) on Schedule K-1 must be present.

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**STATE FIELD (Field #0110, #0120 & #0190):**

**246** The State Code (Field #0110) on Form 1041, Page 1, must be a valid significant entry.

The State Code (Fields #0120 & 0190) on Schedule K-1 must be a valid significant entry.

**250** The State Code (Fields #0120,#0190) on Schedule K-1 must be left justified.

The State Code (Field #0120, Field #0190) on Schedule K-1 must be valid or equal to ". ". *It may not be blank.*

**ZIP CODE FIELDS - FOR FOREIGN ZIP CODE (Fields #0130)**

**254** The Zip Code (Field #0130) on Schedule K-1 must be equal to blanks if the State Code (Field #0120) on Schedule K-1 is equal to ".b".

**ZIP CODE FIELDS - FOR UNITED STATES ZIP CODES  
(Fields #0120, #0130, #0200)**

**256** The Zip Code (Field #0120) on Form 1041, Page 1, must be numeric.

The Zip Code (Field #0130, Field #0200) on Schedule K-1 must be numeric.

**The Zip Code is a 12 character numeric field (which must contain 5, 9 or 12 digits, left-justified and blank-filled). Blanks will be accepted only in the last seven characters.**

**VALID FORMAT:        nnnnnnnnnnnn, nnnnnnnnnbbb, nnnnnbbbbbbb**

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**258** The Zip Code must be valid and must be a valid State/Zip Code combination. **(For valid Zip Codes please refer to Section 1, Page 5 of this publication)**

*NOTE: The valid range for the last two digits of the 5 digit Zip Code is 01- 99.*

**260** If Form 1041, Field 0303 is equal to X, then Field 0307 must be significant and have the year (first 4 characters) equal to the current tax year, i.e. 2003.

**270** If significant, money amount field must be numeric. Refer to record layout for specific field numbers.

**272** All money amount Fields marked with 3 asterisks (\*\*\*) in the Record Layouts (Field Description) **must** be numeric and contain only positive money amounts.

<u>Forms/Schedules</u>	<u>Field Number(s)</u>	
<b>Form 1041</b>	0310, 0320, 0420, 0430, 0440, 0450, 0460, 0480 0490, 0510, 0550, 0560, 0590, 0620, 0700, 0750, 0770, 0800, 0810, 1000, 1030, 1225, 1240, 1370, 1560, 1580, 1750, 1770, 1780, 1960, 1970, 2120	
<b>Schedule D</b>	780, 1600-1620, 1760	!
<b>Schedule E</b>	0930, 0940, 0950, 0970, 1070, 1210, 1350, 1730, 1770, 1810, 1870, 1990, 2020	!
<b>Schedule K-1</b>	0210, 0220, 0225, 0480	
<b>Form 4684</b>	0060, 0150, 0240, 0330, 0550, 0640, 0730, 0820 0900, 0910, 0940, 0950, 0970, 0980, 1060, 1070 1100, 1110, 1130, 1140	
<b>Form 4797</b>	1250	
<b>Form 6198</b>	0100, 0350	
<b>Form 8582</b>	0030, 0040, 0055, 0056, 0057, 0070, 0080	
<b>Form 8801</b>	0040	
<b>Payment Record</b>	0060	

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- 274** If a Statement Record is present there must be a corresponding "STM nn" reference.
- 276** If a statement reference is used there must be a corresponding statement record.
- 278** Statement Records must be in ascending numeric order. **(Statement numbers do not have to be in consecutive order).**
- 282** A field marked with an "@" or a "\*" must be equal to "STM nn"(nn=01-99), blanks or literal as stated in the record layouts.
- 284** The page number (Field #0002) on the Statement Record must be equal to "PG01" – "PG99".**(Exception for Schedule D, Schedule J and Schedule K-1)**
- 286** The page number (Field #0002) on the Statement Record must be in ascending, numeric, consecutive order.
- 288** The line number (Field #0010) on the Statement Record must be in consecutive ascending numeric sequence starting with one(1) and incremented by one(1) but not exceed fifty(50).
- 290** A significant entry in a statement field must be left-justified.
- 296** A statement number must be valid:  
  
Schedule D.....STM 97  
Schedule J.....STM 98  
Schedule K-1.....STM 99
- 298** Duplicate Statement Records are not allowed.
- 300** Duplicate statement references are not allowed.



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**301** If the following Field(s) of **Schedule C** record contains a significant entry, then the corresponding Field **must** contain "STM nn".

<b>Significant Entry (Field Number)</b>	<b>Corresponding STM Reference (Field Number)</b>
0610(If "X")	0620
0630 (If "X")	0640

**302** If the following Field(s) of **Schedule F** record contains a significant entry, then the corresponding Field **must** contain "STM nn":

<b>Significant Entry (Field Number)</b>	<b>Corresponding STM Reference (Field Number)</b>
0190	0200
0260(If "X")	0250

**303** If the following Field(s) of **Form 4136** record contains a significant entry, then the corresponding Field **must** contain "STM nn":

<b>Significant Entry (Field Number)</b>	<b>Corresponding STM Reference (Field Number)</b>
0250(If "X")	0240
0360(If "X")	0350
0570(If "X")	0560
0640(If "X")	0630

**304** If the following Field(s) of **Form 4835** record contains a significant entry, then the corresponding Field **must** contain "STM nn".

<b>Significant Entry (Field Number)</b>	<b>Corresponding STM Reference (Field Number)</b>
0090	0100
0160 (If "X")	0165

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**306** If the following Field(s) of **Form 4562** record contains a significant entry, then the corresponding Field **must** contain "STM nn":

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
--	--

0183	0184
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**308** If the following Field(s) of **Form 1041** contains a significant entry, then the corresponding Field **must** contain "STM nn":

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
--	--

0190(If "X")	0200
0480	0470
0550	0540
0695(If "X")	0690
1390(If "X")	1380
1455(If "X")	1458

**312** If the following Fields(s) of **Form 1116** record contains a significant entry, then the corresponding Field **must** contain "STM nn":

<b><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
--	--

0140	0150
0170	0180
0310	0320
0340	0350
0480	0490
0510	0520
1020	1030
1050	1055
1080	1085

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- 313** If any of the following fields on Form 3800 contain a valid entry other than zeroes or spaces, the corresponding field must contain “STM nn”:

<b>Significant Entry (Field Number)</b>	<b>Corresponding STM Reference (Field Number)</b>
0150	0145
0210	0215

- 314** If the following Field(s) of **Form 6252** record contains a significant entry, then the corresponding Field **must** contain “STM nn”:

<b>Significant Entry (Field Number)</b>	<b>Corresponding STM Reference (Field Number)</b>
0360 (If “X”)	0370

- 315** If any of the following fields on Form 6478 contain a valid entry other than zeroes or spaces, the corresponding field must contain “STM nn”:

<b>Significant Entry (Field Number)</b>	<b>Corresponding STM Reference (Field Number)</b>
0230	0235

- 316** If the following Field(s) of **Form 8824** record contains a significant entry, then the corresponding Field **must** contain “STM nn”:

<b>Significant Entry (Field Number)</b>	<b>Corresponding STM Reference (Field Number)</b>
0220 (If “X”)	0225

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**318** The following Fields on the Return, Schedules and Forms **must** contain no significant data (**NO ENTRY FIELDS**).

<u>Forms/Schedules</u>	<u>Field Number(s)</u>
<b>Form 1041</b>	0170, 0180, 0230, 0630, 0650, 0670, 1340
<b>Schedule C</b>	0010
<b>Schedule C-EZ</b>	0010
<b>Schedule E</b>	0750-0780
<b>Schedule F</b>	0010, 0070, 0340
<b>Schedule D</b>	1673
<b>Schedule H</b>	0015, 0020, 0175, 0185, 0195, 0250-0510, 0550
<b>Schedule K-1</b>	0050
<b>Form 2210</b>	1380, 1470, 1590, 1700, 1820, 1930, 2050, 2170-2600
<b>Form 2439</b>	0050
<b>Form 3468</b>	0010, 0280
<b>Form 3800</b>	0040, 0090, 0100, 0110, 0120, 0135, 0137, 0139, 0140, 0220, 0300, 0305, 0320, 0330, 0340, 0350, 0370, 0460
<b>Form 4255</b>	0009
<b>Form 4562</b>	0010
<b>Form 4684</b>	0010
<b>Form 4797</b>	0010, 1350, 1360, 1550, 1790, 2030, 2270
<b>Form 4835</b>	0010, 0220

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**318**                    The following Fields on the Return, Schedules and Forms **must**  
**(Continued)**            contain no significant data (**NO ENTRY FIELD**).

<u>Forms/Schedules</u>	<u>Field Number(s)</u>
Form 5884	0010, 0180, 0185, 0200, 0210, 0220, 0230, 0250
Form 6252	0010
Form 6478	0010, 0300, 0305, 0320, 0330, 0340, 0350, 0370
Form 6765	0010, 0650
Form 8586	0010, 0210, 0215, 0230, 0240, 0250, 0260, 0270
Form 8609	0009, 0020
Form 8609 SCH-A	<b>N/A</b>
Form 8820	0010, 0120, 0125, 0140, 0150, 0160, 0170, 0190
Form 8824	0010
Form 8830	0010, 0120, 0125, 0140, 0150, 0160, 0170,0190

**322**                    The following Fields are designated as “**X**” or **blank** and **must** contain either  
an “**X**” or **blank**.

<u>Forms/Schedules</u>	<u>Field Number(s)</u>
Form 1041	0025, 0130-0160, 0190, 0210, 0220, 0250 0260, 0280-0300, 0303, 0305, 0410, 0660, 0695, 0825, 0826, 0840, 1260, 1270, 1330, 1390, 1395, 1420, 1425, 1430, 1435, 1450, 1452, 1455, 1460, 1470-1490, 1500, 1505

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**322** The following Fields are designated as “**X**” or **Blank** and must contain either an “**X**” or be blank.

<b>Schedule C</b>	0080, 0090, 0100, 0120, 0125, 0130, 0140 0550, 0560, 0590, 0600, 0610, 0630, 0635 0780, 0785, 0790, 0795, 0800, 0805, 0810 0815
<b>Schedule C-EZ</b>	0080, 0170, 0175, 0180, 0185, 0190, 0195 0200, 0205
<b>Schedule E</b>	0070, 0075, 0080, 0085, 0090, 0095, 1007, ! 1008, 1030, 1060, 1170, 1200, 1310, 1340, ! 1450, 1480 !
<b>Schedule F</b>	0040, 0050, 0080, 0085, 0260, 0740, 0750
<b>Schedule H</b>	0040-0065, 0150, 0155, 0170, 0180, 0190, 0540
<b>Schedule K-1</b>	0060
<b>Form 1116</b>	0020-0095, 0650, 0660
<b>Form 2210</b>	0110, 0120, 0130, 0140, 0150, 0160, 0170 !
<b>Form 2210F</b>	0013, 0016
<b>Form 2439</b>	0010, 0020
<b>Form 3468</b>	0020, 0045
<b>Form 4136</b>	0250, 0360, 0570, 0640

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**322** The following Fields are designated as “X” or **blank** and **must** contain  
**Continued** either an “X” or **blank**.

<u>Forms/Schedules</u>	<u>Field Number(s)</u>
<b>Form 4562</b>	0188, 0810-0825, 1390-1415, 1460-1485 1530-1555, 1600-1625, 1670-1695, 1740-1765, 1770-1815
<b>Form 4835</b>	0030, 0035, 0160, 0640, 0650
<b>Form 4970</b>	0070, 0080
<b>Form 4972</b>	0024-0202
<b>Form 6198</b>	0220, 0230, 0250, 0260, 0290, 0300
<b>Form 6252</b>	0050, 0055, 0060, 0065, 0300, 0305, 0310, 0330, 0340, 0350, 0360
<b>Form 8582-CR</b>	0470
<b>Form 8586</b>	0050, 0060
<b>Form 8609</b>	0010, 0230, 0270, 0280, 0290, 0300, 0310,0315, 0325, 0350, 0355, 0360, 0365, 0370, 0375, 0380, 0385, 0390, 0400, 0410, 0420, 0430
<b>Form 8609 SCH-A</b>	0032, 0033, 0035, 0036, 0037, 0038, 0039
<b>Form 8824</b>	0080, 0100, 0115, 0180, 0185, 0190, 0195, ! 0200, 0210, 0220
<b>Summary</b>	0070

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### .02 VALIDATION CRITERIA

The following Reject Codes and validation criteria pertain to the Summary Record.

- 324** A Summary Record must be present with every return.
- 328** If the total number of logical records on the Summary Record (to include the Summary Record, (Field #0130) is not equal to the IRS count of logical records within the return.
- 329** If the count for Schedule A (Form 8609) Page 1 on the Summary Record (Field #0335) is not equal to the IRS count for Schedule A (Form 8609), Page 1 records within the return.
- 330** If the total number of Schedule C records on the Summary Record (Field #0364 and 0366) is not equal to the IRS count of logical records within the return.
- 331** If the total number of Schedule C-EZ records on the Summary record (Field#0368) is not equal to the IRS count of Schedule C-EZ records within the return.
- 332** If the total number of Schedule D records on the Summary record (Field#0370 and #0375) is not equal to the IRS count of Schedule D records within the return.
- 334** If the count of Schedule H (Form 1040), Page 1 on the Summary record (Field#0388) is not equal to the IRS count for Schedule H (Form 1040), Page 1 records within the return.
- 335** If the count for Schedule H (Form 1040), page 2 on the Summary Record (Field#0389) is not equal to the IRS count for Schedule H (Form 1040), Page 2 records within the return.
- 336** If the total number of Schedule E records on the Summary Record (Field#0380 and #0385) is not equal to the IRS count of Schedule E records within the return.



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- 338** If the count for Schedule F, Page 1, on the Summary Record (Field #0386 and #0387) is not equal to the IRS count of Schedule F, Page 1, records within the return.
- 340** If the count for Schedule J records on the Summary Record (Field #0390 and #0395) is not equal to the IRS count of Schedule J records within the return.
- 342** If the total number of Statements on the Summary record (Field #0400) is not equal to the IRS count of Number of Statement Records (excluding Scheduled D, J and K-1 Statement Records).
- 344** If the total number of Schedule K-1 records on the Summary Record (Field #430) is not equal to the IRS count of Schedule K-1 records within the return.
- 346** If the total number of STM 97 records which correspond to Schedule D records on the Summary Record (Field # 0410) is not equal to the IRS count of STM 97 records within the return.
- 348** If the total number of STM 98 records which correspond to Schedule J records on the Summary Record (Field #0420) is not equal to the IRS count of STM 98 records within the return.
- 350** If the total number of STM 99 records which correspond to Schedule K-1 records on the Summary Record (Field #0440) is not equal to the IRS count of STM 99 records within the return.
- 351** If the count for Form3800, page 1 on the Summary Record (Field #0203) is not equal to the IRS count for (Form 3800), Page 1 records within the return.
- 352** If the count for Form 1116, Page 1 on the Summary Record (Field #0150) is not equal to the IRS count for Form 1116, Page 1 records within the return.
- 354** If the count for Form 1116, Page 2 on the Summary Record (Field #0160) is not equal to the IRS count for Form 1116, Page 2 records within the return.
- 356** If the count for Form 2210, Page 1 on the Summary Record (Field #0170) is not equal to the IRS count for Form 2210, Page 1 records within the return.

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- 358** If the count for Form 2210, Page 2 on the Summary Record (Field #0180) is not equal to the IRS count for Form 2210, Page 2 records within the return.
- 360** If the count for Form 2210, page 3 on the Summary Record (Field #0190) is not equal to the IRS count for Form 2210, Page 3 records within the return.
- 361** If the count for Form 2210, page 4 on the Summary Record (Field #0192) is not equal to the IRS count for Form 2210, Page 4 records within the return.
- 362** If the count for Form 2210-F, Page 1 on the Summary Record (Field # 0194) is not equal IRS count for Form 2210-F records within the return.
- 363** If the count for Form 2439, page 1 on the Summary Record (Field #0196) is not equal to IRS count for Form 2439, Page 1 records within the return.
- 364** If the count for Form 3468, Page 1 on the Summary Record (Field #0200) is not equal to the IRS count form Form 3468, Page 1 records within the return.
- 365** If the count for Form 4255, Page 1, on the Summary Record (Field #0210) is not equal to the IRS count of Form 4255, Page 1, records within the return.
- 366** If the count for Form 4562, page 1, on the Summary Record (Field #0220) is not equal to the IRS count for Form 4562, Page 1, records within the return.
- 368** If the count for Form 4562, Page 2, on the Summary Record (Field #0230) is not equal to the IRS count for Form 4562, Page 2, records within the return.
- 370** If the count for Form 4684, Page 1, on the Summary Record (Field #0240) is not equal to the of Form 4684, Page 1, records within the return.
- 372** If the count for Form 4684, Page 2, on the Summary Record (Field #0250) is not equal to the IRS count of Form 4684, Page 2, records within the return.
- 374** If the count for Form 4797, Page 1, on the Summary Record (Field #0260) is not equal to the IRS count for Form 4797, Page 1, records within the return.
- 376** If the count for Form 4797, Page 2, on the Summary Record (Field #0270) is not equal to the IRS count for Form 4797, Page 2, records within the return.
- 377** If the count for Form 4835, Page 1 on the Summary Record (Field # 0275) is not equal to the IRS count for Form 4835, Page 1 records within the return.

## REJECT VALIDATION CRITERIA CODE

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- 378** If the count for Form 4952, Page 1 on the Summary Record (Field #0280) is not equal to the IRS count for Form 4952, Page 1 records within the return.
- 379** If the count for Form 5884, Page 1 on the Summary Record (Field #0286) is not equal to the IRS count for Form 5884, Page 1 records within the return.
- 380** If the count for Form 6198, page 1 on the Summary Record (Field #0290) is not equal to the IRS count for Form 6198, page 1 records within the return.
- 381** If the count for Form 6252, Page 1, on the Summary Record (Field #0295) is not equal to the IRS count of Form 6252, Page 1, records within the return.
- 382** If the count for Form 8271 on the Summary Record (Field #0300) is not equal to the IRS count of Form 8271 records within the return.
- 384** If the count for Form 4136, Page 1, on the Summary Record (Field #0204) is not equal to the IRS count of Form 4136, Page 1, records within the return.
- 385** If the count for Form 4136, Page 2, on the Summary Record (Field #0206) is not equal to the IRS count of Form 4136, Page 2, records within the return.
- 386** If the count for Form 8582, Page 1, on the Summary Record (Field #0310) is not equal to the IRS count of Form 8582, Page 1, records within the return.
- 387** If the count for Form 4970, Page 1, on the Summary Record (Field #0282) is not equal to the IRS count of Form 4970, Page 1, records within the return.
- 388** If the count for Form 4972, Page 1, on the Summary Record (Field #0284) is not equal to the IRS count of Form 4972, Page 1 records within the return.
- 389** If the count for Form 6478, Page 1 on the Summary Record (Field #0296) is not equal to the IRS count for Form 6478, Page 1 records within the return.
- 390** If the count for Form 8582-CR, Page 1 on the Summary Record (Field #0320) is not equal to the IRS count of Form 8582-CR, page 1 records within the return.

## REJECT VALIDATION CRITERIA CODE

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- 391** If the count for Form 8582-CR, Page 2 on the Summary Record (Field #0330) is not equal to the IRS count of Form 8582-CR, page 2 records within the return.
- 392** If the count for Form 8801, Page 1, on the Summary Record (Field #0340) is not equal to the IRS count of Form 8801, page 1 records within the return.
- 393** If the count for Form 8081, Page 2, on the Summary Record (Field #0345) is not equal to the IRS count of Form 8081, Page 2 records within the return.
- 394** If the count for Form 8824, Page 1, on the Summary Record (Field # 0350) is not equal to the IRS count for Form 8824, Page 1, records within the return.
- 396** If the count for Form 8824, Page 2, on the Summary Record (Field #0355) is not equal to the IRS count for Form 8824, Page 2, records within the return.
- 397** If the count for Form 8582, Page 2 on the Summary Record (Field #0313) is not equal to the IRS count of Form 8582, page 2 records within the return.
- 398** If the count for Form 8829, Page 1 on the Summary Record (Field #0357) is not equal to the IRS count for Form 8829, Page 1 records within the return.
- 399** If the count for Form 8582, Page 3 on the Summary Record (Field #0316) is not equal to the IRS count of Form 8582, page 3 records within the return.
- 400** If the count for the Payment record on the Summary Record (Field #0360) is not equal to the IRS count for the Payment record Page 1, within the return.
- 402** If the count for form 6765, Page 1 on the Summary Record (Field #0297) is not equal to the IRS count for Form 6765, Page 1 records within the return.
- 404** If the count for Form 6765, Page 2 on the Summary Record (Field #0298) is not equal to the IRS count for Form 6765, Page 2 records within the return.
- 406** If the count for Form 8586, Page 1 on the Summary Records (Field #0331) is not equal to the IRS count for Form 8586, Page 1 records within the return.
- 408** If the count for Form 8609, Page 1 on the Summary Record (Field #0332) is not equal to the IRS count for Form 8609, Page 1 records within the return.
- 410** If the count for Form 8820, Page 1 on the Summary Record (#Field #0346 is not equal to the IRS count for Form 8820, Page 1 records within the return.

## REJECT VALIDATION CRITERIA CODE

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- 412** If the count for Form 8830, Page 1 on the Summary Record (Field #0358) is not equal to the IRS count for Form 8830, Page 1 records within the return.
- 420** To validate the entry in Field #0442 of the Summary Report to accept only “**NY**” or **Blank**.
- 480** If year of Electronic Postmark Date(Field #0520) of the Summary Record is present, then Year of Electronic Postmark Date must equal to the current processing year. Note: For BATS testing, use of field 0520 is optional. It can be blank. For Production, use a 2004 date.
- 490** If one of the three(3) fields on the Summary Record is present(Field #0520, #0530, #0540), then all the following fields must be present: Electronic Postmark Date(Field #0520), Electronic Postmark Time(#0530) and Electronic Postmark Time Zone(Field #540).

## .03 VALIDATION CRITERIA

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The following Reject Codes and validation criteria pertain to Consistency Checks.

## REJECT VALIDATION CRITERIA CODE

- 500** If Form 3800, Field #0020 (Current Year Investment Credit) is significant, the entry must equal Form 3468, Field #0160 (Current Year Investment Credit, Add Lines 1b-4).
- 501** If Form 3800, Field #0030, (Current Year Work Opportunity Credit) is significant, the entry must equal Form 5884, Field #0100(1041 Portion Amount).
- 503** If Form 3800, Field #0050 (Current Year Credit for Alcohol Used as Fuel) is significant, the entry must equal Form 6478, Field #0225 (1041 Portion Amount).
- 504** If Form 3800, Field #0060 (Current Year Credit for Increasing Research Activities) is significant, the entry must equal Form 6765, Field #0455 (1041 Portion Amount).
- 505** If Form 3800, Field #0070 (Current Year Low-Income Housing Credit) is significant, the entry must equal Form 8586, Field #0130 (Add Lines 4 and 5).
- 506** If Form 3800, Field #0080 (Current Year Enhanced Oil Recovery Credit) is significant, the entry must equal Form 8830, Field #0050 (Total Current Year Credit).

## REJECT VALIDATION CRITERIA CODE

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- 511** If Form 3800, Field #0130 (Current Year Orphan Drug Credit) is significant, the entry must equal form 8820, Field #0045 (1041 Portion Amount).
- 512** If Form 3800, Field #0425 (Tentative Minimum Tax) is significant, the entry must equal Form 1041, Field #2130 (Tentative Minimum Tax)
- 513** If Form 3800 is present and Field #0250 (Alternative Minimum Tax) is significant, then Form 1041 Page 4, Field #2170 (Alternative Minimum Tax) must also be significant.
- 514** If Form 3800, Field #0490 (General Business Credit Allowed for Current Year) is significant, then Form 1041 Page 2, Field #1260 (General Business Credit Check Form 3800) must equal "X" and Field #1290 (General Business Credit) must equal Form 3800, Field #0490.
- 568** If Form 8586 is present and Field #0160 (Alternative Minimum Tax) is significant, then Form 1041 Page 4, Field #2170 (Alternative Minimum Tax) must also be significant.
- 569** If Form 8586 is present and Field #0335 (Tentative Minimum Tax) is significant, then Form 1041 Page 4, Field #2130 (Tentative Minimum Tax) must also be significant.
- 570** If Form 8586, Field #0360 (Low Income Housing Credit Allowed for Current Year) is significant, then Form 1041 Page 2, Field #1270 must equal "X" and Field #1280 must equal "8586" and Field #1290 must equal Form 8586, Field #0360.
- 580** If Form 5884 is present and Field #0130 (Alternative Minimum Tax) is significant, then Form 1041 Page 4, Field #2170 (Alternative Minimum Tax) must also be significant.
- 581** If Form 5884 is present and Field #0305 (Tentative Minimum Tax) is significant, then Form 1041 Page 4, Field #2130 (Tentative Minimum Tax) must also be significant.
- 582** If Form 5884, Field #0330 (Work Opportunity Credit Allowed for Current Year) is significant, then Form 1041 Page 2, Field #1270 must equal "X" and Field #1280 must equal "5884" and Field #1290 must equal Form 5884, Field #0330.

## REJECT VALIDATION CRITERIA CODE

- 584** If Form 6252 is present and Field #0055 (Property Sold to Related Party – No Box) equals “X”, Field #0060 (Market Security – Yes Box) and Field #0065 (Market Security – No Box) must both be blank.
- 585** If Form 6478 is present and Field #0250 (Alternative Minimum Tax) is significant, then Form 1041 Page 4, Field #2170 (Alternative Minimum Tax) must also be significant.
- 586** If Form 6478 is present and Field #0425 (Tentative Minimum Tax) is significant, then Form 1041 Page 4, Field #2130 (Tentative Minimum Tax) must also be significant.
- 587** If Form 6478, Field #0450 (Credit for Alcohol Used as Fuel Allowed for Current Year) is significant, then Form 1041 Page 2, Field #1270 must equal “X” and Field #1280 must equal “6478” and Field #1290 must equal Form 6478, Field #0450.
- 588** If Form 6765 is present and Field #0170 (Electing Reduced Credit Literal) equals “SEC 280C”, then Fields #(s) 0200, 0210, 0220, 0230, 0240, 0250, 0260, 0270, 0280, 0290, 0300, 0310, 0320, 0330, 0340, 0350, 0360, 0370, 0380, 0390, 0400, 0410, 0420, 0430 and 0440 must be blank. !
- 589** If Form 6765 is present and Field # 0550 (Alternative Minimum Tax) is significant, then Form 1041 Page 4, Field #2170 (Alternative Minimum Tax) must also be significant.
- 590** If Form 6765 is present and Field #0725 (Tentative Minimum Tax) is significant, then Form 1041 Page 4, Field #2130 (Tentative Minimum Tax) must also be significant.
- 592** If Form 8609, Field #0180 (Building Identification Number) is not equal to Schedule A (Form 8609) Field #0030 (Building Identification Number).
- 593** If Form 8609 is present, then Schedule A (Form 8609) must also be present.
- 595** If Form 8820 is present and Field #0070 (Alternative Minimum Tax) is significant, then Form 1041 Page 4, field #2170 (Alternative Minimum Tax) must also be significant.
- 596** If Form 8820 is present and Field # 0245 (Tentative Minimum Tax) is significant, then Form 1041 Page 4, Field #2130 (Tentative Minimum Tax) must also be significant.

## REJECT VALIDATION CRITERIA CODE

- 597** If Form 8820, Field #0270 (Orphan Drug Credit Allowed for Current Year) is significant, then Form 1041 Page 2, Field #1270 must equal "X" and Field #1280 must equal "8820" and Field #1290 must equal Form 8820, Field #0270.
- 602** At least one of the following fields (Field #'s 0130, 0140, 0150, 0151, 0152, 0160 or 0190) on Form 1041 Page 1 must equal "X".
- 604** If Form 1041 Page 1, Field #0130 (Decedent Estate) is equal to "X" then Field #0140 (Simple Trust) and Field #0150 (Complex Trust) and Field #0151(Qualified Disability Trust) and Field #0152(ESBT) and Field #0160 (Grantor Type Trust) must be equal to spaces.
- 608** If Form 1041 Page 1, Field #0140 (Simple Trust) is equal to "X" then Field #0130 (Decedent Estate) and Field #0150 (Complex Trust) ) and Field #0151(Qualified Disability Trust) and Field #0152(ESBT) must be equal to blanks.
- 609** If Form 1041, Page 1, Field 0151 is equal to "X", then Fields 0130, 0140, 0150, 0152, and 0160 must be equal to blanks.
- 610** If Form 1041, Page 1, Field 0152 is equal to "X" then Fields 0130, 0140, 0150, 0151 and 0160 must be equal to blanks.
- 612** If Form 1041 Page 1, Field #0150 (Complex Trust) is equal to "X" then Field #0130 (Decedent Estate) and Field #0140 (Simple Trust) ) and Field #0151(Qualified Disability Trust) and Field #0152(ESBT) must be equal to blanks.
- 613** If Form 3468 is present and Field #0020 equals "X", then either Field #0040, or Field #0060 or Field #0080 must be significant and Field #0025 must equal "STMbnn".
- 614** If Form 3468 is present and either Field #0040, or Field #0060 or Field #0080 is significant, then Field #0025 must equal "STMbnn".
- 615** If Form 3468 is present and Field #(s) 0030 – 0130 are blank, then Field #0140 must equal "TRAbSEC", and Field #0150 and Field #0160 must contain data and Field #0165 must equal "STMbnn".
- 616** If Form 1041 Page 1, Field 0160 (Grantor Type Trust) is equal to "X" then Field #0130 (Decedent Estate) must be equal to blanks.



## REJECT VALIDATION CRITERIA CODE

- 617** If Form 3468 is present and Field #0180 (Alternative Minimum Tax) is significant, then Form 1041 Page 4, Field #2170 (Alternative Minimum Tax) must also be significant.
- 618** If Form 1041 Page 1, Field #0220 (Final Return Box) is equal to "X" then Field #0800 (Credited to 2004 Estimated Tax) must be zero or less.
- 619** If Form 3468 is present and Field #0355 (Tentative Minimum Tax) is significant, then Form 1041 Page 4, Field #2130 (Tentative Minimum Tax) must also be significant.
- 620** If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is greater than zero then Schedule D must be present.
- 621** If Form 3468 is present and Field #0380 (Investment Credit Allowed for Current Year) is significant, then Form 1041 Page 2, Field #1270 must equal "X" and Field #1280 must equal "3468" and Field #1290 must be significant.
- 632** If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is a negative amount and is not equal to the amount entered on Schedule D Page 2, Field #1760 (Net Loss From Line 16 or \$3000).
- 634** If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is a positive amount and is not equal to the amount entered on Schedule D Page 1, Field #1730 (Total Net Gain or Loss).
- 635** If Form 1041, Page 1, Field #0340 is significant and positive, then Field #1070 (Capital Gain/Loss, Form 1041, Page 1, line 4) must be entered as a negative number. If Field # 0340 is significant and negative, then Field #1070 must reflect the same amount as Field #0340, and the amount in Field #1070 must be entered as a positive number.
- 636** If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is equal to zeros or spaces and the amount entered on Schedule D Page 1, Field #1730 (Total Net Gain or Loss) is a significant amount, **EXCEPT** when Form 1041, Field #0220 (Final Return Box) is significant.
- 638** If Form 1041 Page 1, Field #0370 (Ordinary Gain or Loss) is significant then Form 4797 must be present.
- 640** If Form 1041 Page 1, Field #0400 (Total Income) is significant, then at least one of the following fields (Field #'s 0310, 0320, 0330, 0340, 0350, 0360, 0370 or 0390) must also be significant.

## REJECT VALIDATION CRITERIA CODE

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- 642** If Form 1041 Page 1, Field #0450 (Charitable Deductions) is significant then Field #1000 (Charitable Deduction) on Form 1041 Page 2 must be equal to Field #0450.
- 648** If any one of the following fields (Field #'s 0420, 0430, 0440, 0450, 0460, 0480, or 0490) on Form 1041 Page 1 contains a significant entry then Field #0510 (Total) must be significant.
- 652** If Form 1041 Page 1, Field #0530 (Income Distribution Deduction Schedule B) has an entry then it must be equal to Field #1180 (Income Distribution Deduction), **EXCEPT** when Field #0025 ("Section 642(i) Trust") is significant.
- 654** If Form 1041 Page 1, Field #0530 (Income Distribution Deduction) is significant then Field #0270 (Number of Schedules K-1 Attached) must be significant, **EXCEPT** when Field #0025 ("Section 642(i) Trust") is significant.
- 658** If Form 1041 Page 1, Field #0130 (Decedent Estate) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 600.
- 660** If Form 1041 Page 1, Field #0140 (Simple Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 300.
- 662** If Form 1041 Page 1, Field #0150 (Complex Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 300.
- 663** If Form 1041 Page 1, Field #0151 (Qualified Disability Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 2900.
- 664** If Form 1041 Page 1, Field #0160 (Grantor Type Trust) is equal to "X" and Field #0580 (Taxable Income of Fiduciary) is greater than zero, then Field #0560 (Exemption Amount) must equal 0 - 300.
- 665** If Form 1041 Page 1, Field #0152 (ESBT) is equal to "X", then Field #0560 (Exemption Amount) must be equal to zero.
- 666** If Form 1041 Page 1, Field #0160 (Grantor Type Trust) is equal to "X" and Field #0580 (Income of Fiduciary) is equal to zeros, blanks or a negative amount, then Field #0560 (Exemption Amount) must equal zeros or blanks.

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- 668** If Form 1041 Page 1, Field #0300 (Nonexempt Charitable and Split Interest Trusts Sec 4947(a)(2)) equals "X", then Field #0010 (Fiscal Year Beginning) and Field #0020 (Fiscal Year Ending) must be blank.
- 670** If any one of the following fields (Field #'s 0530, 0550 or 0560) on Form 1041 Page 1 contains a significant entry then Field #0570 (Total Deductions) must be significant.
- 672** If Form 1041 Page 1, Field #0590 (Total Tax Schedule G) is not equal to Field #1370 (Total Tax) on Form 1041 Page 2.
- 674** If Form 1041 Page 1, Field #0620 (2003 Estimated Tax Payments and Amount From 2002) is significant then Field #0640 (Line 24A Minus Line 24B) must be equal to Field #0620.
- 675** If Form 1041 Page 1, Field #0680 (Taxes Paid Amount) is significant, then Field #0660 (Tax Paid With Extension of Time to File Form 8736 Box) must equal "X".
- 676** If either Form 2210 or Form 2210F is present, then Field #0700 (Federal Income Tax Withheld) on Form 1041 Page 1 and either Field #0070 (Withholding Taxes) Form 2210 or Field #0100 (Withholding Taxes) Form 2210F must be equal.
- 677** If Form 1041 Page 1, Field #0740 (Total) is significant, then either Form 1041 Page 1, Field #0710 (Form 2439 Amount) or Field #0720 (Form 4136 Amount) must be significant.
- 680** If any one of the following fields (Field #0640, #0680 or #0700) on Form 1041 Page 1 contains a significant entry then Total Payments (Field #0750) must be significant.
- 682** If Form 1041 Page 1, Field #0710 (Form 2439 Amount) is significant, then Form 2439 must be present and Field #0230 (Tax Paid by RIC/REIT) Form 2439 must equal Field #0710 Form 1041.

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- 683** If Form 1041 Page 1, Field #0720 (Form 4136 Amount) is significant, then Form 4136 must be present and Field #0820 (Total Income Tax Credit Amount) Form 4136 must equal Field #0720 Form 1041.
- 684** If Form 1041 Page 1, Field #0780 (Tax Due) and Field #0790 (Overpayment) are greater than zeros.
- 686** If Form 1041 Page 1, Field #0780 (Tax Due) is significant and Field #0590 (Total Tax Schedule G) is either zeros or spaces.
- 690** If Form 1041 Page 1, Field #0810 (Amount Refunded) is \$10,000,000 or greater.
- 692** If Form 1041 Page 1, Field #0040 (EIN) matches Field #0850 (Preparer's TIN) or Field #0870 (Preparer's Firm EIN).
- 695** If Form 1041 Page 1, Field #0007 (Form 8453-F Indicator) is not equal to 00 or 01.
- 696** If any one of the following fields (Field #0975 or #0980) on Form 1041 Page 2 contains a significant entry then Field #1000 (Charitable Deductions) on Form 1041 Page 2 must be significant.
- 700** If Form 1041 Page 2, Field #1030 (Net Gain Schedule D) is a significant, positive amount then it must equal Schedule D Page 1, Field #1710 (Total Net Gain or Loss Beneficiaries), **EXCEPT** when Form 1041 Page 1, Field #0220 (Final Return Box) is significant.
- 702** If Form 1041 Page 2, Field #1040 (Amount From Schedule A) is numeric and greater than zero then Field #0970 (Capital Gains for Tax Year Allocated and Paid or Permanently Set Aside) must equal Field #1040.
- 704** If Schedule J Page 1 (Form 1041) is present then Field #0030 (Distributable Net Income Schedule B) must equal Field #1090 (Distributable Net Income) on Form 1041 Page 2 if Field #1090 is significant.

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- 706** If Form 1041 Page 2, Field #1090 (Distributable Net Income) is significant, at least one of the following fields (Field #1010 through #1070) must also be significant.
- 708** If Schedule J Page 1 (Form 1041) is present then Field #0040 (Income Required Schedule B) must be equal to Form 1041 Page 2, Field #1120 (Income to be Distributed Currently) if Field #1120 is significant.
- 710** If Schedule J Page 1 (Form 1041) is present then Field #0020 (Amounts Required Schedule B) must equal Form 1041 Page 2, Field #1130 (Other Amounts Paid/Credited).
- 712** If Form 1041 Page 2, Field #1120 (Income to be Distributed Currently) or Field #1130 (Other Amounts Paid/Credited) is significant then Field #1140 (Total Distributions) must also be significant
- 714** If Form 1041 Page 2, Field #1240 (Foreign Tax Credit) is significant then Form 1116 must be present and Field #1250 (Foreign Tax Credit) on the first Form 1116 must be significant.
- 716** If Form 1041 Page 4, Field #2120 (Alternative Minimum Foreign Tax Credit) is significant, then Form 1116, Field #0007 (Alt Min Tax Literal) and Field #1250 (Foreign Tax Credit) must also be significant.
- 719** If Form 1041 Page 2, Field #1290 (General Business Credit) is significant, then either Field #1260 or Field #1270 must equal "X".
- 720** If Form 1041 Page 2, Field #1300 (Credit for Prior Year) is significant then Form 8801 must be present.
- 721** If Form 1041 Page 2, Field #1365 (Household Employment Taxes) is significant, then Schedule H must be present.
- 722** If any one of the following fields (Field #1240, #1290 or #1300) on Form 1041 Page 2 contains a significant entry then Field #1310 (Total Credits) must be significant.

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- 726** If either Form 2210 or Form 2210F is present, then Field #1320 (Line 1c Minus Line 3) on Form 1041, Page 2 and either Field #0020 (Tax After Credits) Form 2210, Page 1 or Field #0020 (Current Year Tax After Credits) Form 2210F must be equal if Field #1320 is significant.
- 728** Form 1041 Page 2, Field #1225 (Alternative Minimum Tax, Schedule I) must equal Form 1041 Page 4, Field #2170 (Schedule I, Alternative Minimum Tax).
- 729** If Form 1041 Page 2, Field #1367 contains the literal "SECTION453A(C) INTEREST", then Form 1041 Page 2, Field #1366 (Computation Schedule) must equal "STMbNN".
- 730** If any one of the following fields, Field #1320 (Line 1d Minus Line 3), or | Field #1350 (Recapture Taxes) or Field #1365 (Household Employment Taxes) on Form 1041 Page 2, contains a significant entry, then Field #1370 (Total Tax) must be significant.
- 732** If Form 1041 Page 2, Field #1367 contains the literal "SEC641(c)", then | Field #1366 (Computation Schedule) must equal "STMbnn" and Field #1368 (Tax or Interest Due) must be significant.
- 734** If Form 1041 Page 1, Field #0220 (Final Return Box) is spaces and Schedule D Page 2, Field #1760 (Net Loss From Line 16 or \$3000) is greater than \$3,000.
- 738** If Form 4684 Page 2, Field #1210 (Loss on Line 37 is Equal to or Less than Gain on Line 36) is greater than zero then Form 4797 Page 1, Field #0600 (Gain Form 4684 Line 39) must be equal to Field #1210.
- 740** If Form 1041 Page 1, Field # 0370 (Ordinary Gain or Loss) is not equal to Form 4797 Page 1, Field #1340 (Combine Lines 10-17).
- 744** Form 1041 Page 1, Field #0270 (Number of Schedule K-1's Attached) must be numeric or blank.
- 745** IF Form 1041 Page 1, Field #0825 (Paid Preparer Authorization Yes Box) equals "X" , then Form 1041 Page 1, Field #830 (Preparer's Name) must be significant.

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- 746** Form 1041 Page 1, Field #0825 (Paid Preparer Authorization Yes Box) and Form 1041 Page 1, Field #0826 (Paid Preparer Authorization No Box) cannot both equal "X".
- 748** Form 1041 Page 2, Field #0925 (Tax Period) must equal Form 1041 Page 1, Field #0005 (Tax Period).
- 750** Form 1041 Page 1, Field #0600 (Estax Credited to Trust Literal) must be equal to "SECT 643(G)" if significant.
- 752** Form 1041 Page 2, The General Business Credit Form (Field #1280) must be equal to "3468", "5884", "6478", "6765", "8586", "8820", "8830" if Field #1270 equals "X".
- 754** If Form 1041 Page 2, Field #1210 (Tax on Lump-Sum Distributions) is other than blank or zero, and Form 4972 is not present, Field #1220 (Other Tax Description) must equal "FORM8621ONLY".
- 755** Either Schedule F (Form 1040), Field #0040 (Accounting Method Cash) or Field #0050 (Accounting Method Accrual) must equal "X".  
Both must not equal "X".
- 756** If Form 1041 Page 1, Field #0360 (Net Farm Profit/Loss) is significant, then Schedule F (Form 1040) must be present.
- 758** If Schedule F (Form 1040) is present and Field #0300 is significant then one of the following Fields #0130-0190, #0210-0240, #0270-0290 or #0950 must contain a valid entry.
- 759** If Schedule F (Form 1040) is present and Field #0950 is significant then Field #0300 must be equal to Field #0950.
- 760** If Schedule F (Form 1040), Field #0040 (Accounting Method Cash) equals "X", then Field #0300 or Field #0710 must also be significant.
- 762** If Schedule F (Form 1040), Field #0050 (Accounting Method Accrual) equals "X", then Field #0710 or Field #0950 must also be significant.

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- 764** If Schedule F (Form 1040), or Form 4835 are present, then either Schedule F, Field #0720 (PAL Indicator) or Form 4835, Field #0620 (PAL Indicator) must be "PAL" if significant.
- 766** If Schedule D Page 1, Field #0750 (Short Term Capital Gain or Loss Entire Year) is significant, either Form 4684, Form 6252 or Form 8824 must be present.
- 768** If Schedule D Page 1, Field #1580 (Long Term Capital Gain or Loss Entire Year) is significant, either Form 4684, Form 6252 or Form 8824 must be present.
- 769** If Field #1675 (Schedule D, Page 1) is significant, then Field #1910 (Schedule D, Page 2) must also be significant, and both fields must equal each other.
- 770** If Form 1041 Page 2, Field #1220 (Other Tax Description) is significant, then it must contain the literal "FORM8621ONLY".
- 771** If Schedule D, Field 1770 (line 18) is less than zero, then Schedule D, Field 2090 (line 50) must be blank or zero.
- 772** If Schedule D Page 2, Field #1810 (Amount From Form 4952, Line 4g) is significant, then Form 4952 must be present and Field #0090 (Line 4g Investment Income) Form 4952 must be significant.
- 773** Schedule D, Field 2090 (line 50) cannot be less than zero.
- 776** If Form 1041 Page 1, Field #0330 (Business Income or Loss Schedule C) is significant, then Schedule C or Schedule C-EZ must be present, and either Schedule C, Field #0540 (Net Profit/Loss) or Schedule C-EZ, Field #0120 (Net Profit) must be significant.
- 778** If Schedule C Page 1 (Form 1040), Field #0190 (Cost of Goods Sold) is significant, then Schedule C Page 2, Field #0730 (Cost of Goods Sold) must also be significant.
- 780** Form 1041 Page 1, Field #0535 (Section 642i Number of Gravesites) must be numeric or blank.
- 782** If Schedule C Page 1 (Form 1040), Field #0490 (Other Expenses) is significant, then Schedule C Page 2, Field 1010 (Total Other Expenses) must also be significant.



## REJECT VALIDATION CRITERIA CODE

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- 784** If either Schedule C (Form 1040), Field #0560 (Some Investment Not at Risk) or Schedule F (Form 1040), Field #0750 (Some Investment is Not at Risk) or Form 4835, Field #0650 (Some Investment is Not at Risk) is equal to "X", then Form 6198 must be present.
- 786** If Form 4797, Field #0610 (Sec 1231 Gain) or Field #1300 (Ordinary Gain From Installment Sales) is significant, then Form 6252 must be present.
- 788** If Form 4684 is present and Field #1040 (Casualty or Theft Gains From Form 4797) is significant, then Form 4797, Field #2380 (Subtract Line 31 From Line 30) must also be significant.
- 792** If Form 6252 is present and **either** Field #0280 (Line 24 Minus Line 25) **or** Field #0450 (Line 35 Minus Line 36) is significant, then **either** Schedule D **or** Form 4797 must be present.
- 794** If Form 6252 is present and either Field #0270 (Ordinary Income Under Recapture Rules) or Field #0440 (Ordinary Income Line 35) is significant, then Form 4797, Field #1300 (Ordinary Gain From Installment Sales) must be significant.
- 795** If Form 1041 Page 2, Field #1350 (Recapture Taxes) is significant, then Form 4255 must be present and Field #1330 (Recapture Taxes Form 4255) on Form 1041 Page 2 must equal "X".
- 796** If Schedule C (Form 1040), Field #0520 (Home Business Expense) is significant, then Form 8829, Field #0450 (Schedule C Allowable Expenses) must also be significant.
- 797** Form 8829, Field #0065 (Total Hours Available) cannot exceed the maximum number of available hours (24 hours x the number of days in the year).
- 798** If Form 8824 is present and Field #(s)0020 through #0330 are blank, and Field #0340 (Recognized Gain) is significant, then Field #0345 (Total Recognized Gain Statement) must equal "STMbnn".
- 799** If Form 8824 is present and Field #(s)0230 through #0290 are blank, and Field #0300 (Realized Gain or Loss) is significant, then Field #0305 (Multi Asset Gain Statement) must equal "STMbnn".

## REJECT VALIDATION CRITERIA CODE

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- 800** If Schedule H (Form 1040) Page 1, Field #0140 (Total Taxes Less Advance EIC Payments) is significant, and Field #0150 (Cash Wages Over \$1000 Paid Quarterly – No Box) equals “X”, then Form 1041 Page 2, Field #1365 (Household Employment Taxes) must be significant.
- 801** If Schedule H (Form 1040) Page 2, Field #0530 (Total Combined Taxes Plus FUTA Taxes) is significant, and Field #0540 (Required to File Form 1040 – Yes) equals “X”, then Form 1041 Page 2, Field #1365 (Household Employment Taxes) must be significant.
- 802** Schedule H (Form 1040) Page 1, Field #0040 (Cash Wage Over \$1300 Paid Yearly – Yes Box) and Field #0045 (Cash Wage Over \$1300 Paid Yearly – No Box) cannot both equal “X”.
- 803** Schedule H (Form 1040) Page 1, Field #0040 (Cash Wage Over \$1300 Paid Yearly – Yes Box) and Field #0045 (Cash Wage Over \$1300 Paid Yearly – No Box) cannot both equal blank.
- 804** Schedule H (Form 1040) Page 2, Field #0200 (Name of State Where Contributions Paid) must equal a standard postal state abbreviation.
- 805** Schedule H (Form 1040) Page 1, Field #0050 (Federal Income Tax Withheld – Yes Box) and Field #0055 (Federal Income Tax Withheld – No Box) cannot both equal “X”.
- 806** Schedule H (Form 1041) Page 1, Field #0060 (Cash Wage Over \$1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over \$1000 Paid Quarterly – Yes Box) cannot both equal “X”.
- 807** Schedule H (Form 1041) Page 1, Field #0150 (Cash Wage Over \$1000 Paid Quarterly – No Box) and Field #0155 (Cash Wage Over \$1000 Paid Quarterly – Yes Box) cannot both equal “X”.

## REJECT VALIDATION CRITERIA CODE

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- 808** If Schedule H (Form 1040) Page 1, Field #0045 (Cash Wage Over \$1300 Paid Yearly – No Box) and Field #0055 (Federal Income Tax Withheld – No Box) and Field #0065 (Cash Wage Over \$1000 Paid Quarterly – Yes Box) all equal “X”, then Schedule H (Form 1040) Page 2 must be present.
- 809** If Schedule H (Form 1040) Page 1, Field #0045 (Cash Wage Over \$1300 Paid Yearly – No Box) and Field #0055 (Federal Income Tax Withheld – No Box) and Field #0060 (Cash Wage Over \$1000 Paid Quarterly – No Box) all equal “X”, then Schedule H cannot be filed.
- 810** If Schedule H (Form 1040) Page 1, Field #0050 (Federal Income Tax Withheld – Yes Box) equals “X”, then Field #0110 (Federal Income Tax Withheld) must be significant.
- 811** If Schedule H (Form 1040) Page 1, Field #0045 (Cash Wage Over \$1300 Paid Yearly – No Box) and Field #0050 (Federal Income Tax Withheld – Yes Box) both equal “X”, then Field #0060 (Cash Wage Over \$1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over \$1000 Paid Quarterly – Yes Box) both must be blank.
- 812** If Schedule H (Form 1040) Page 1, Field #0040 (Cash Wage Over \$1300 Paid Yearly – Yes Box) equals “X”, then Field #0070 (Social Security Wages) and Field #0090 (Medicare Wages) each must be equal to or greater than \$1300.
- 813** If Schedule H (Form 1040) Page 1, Field #0040 (Cash Wage Over \$1300 Paid Yearly – Yes Box) equals “X”, then Field #0050 (Federal Income Tax Withheld – Yes Box), and Field #0055 (Federal Income Tax Withheld – No Box), and Field #0060 (Cash Wage Over \$1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over \$1000 Paid Quarterly – Yes Box) all must be blank.
- 814** If Schedule H (Form 1040) Page 2 is present, then Field #0150 (Cash Wage Over \$1000 Paid Quarterly – No Box) cannot equal “X”.
- 815** If Schedule H (Form 1040), Page 2 is not present, then Field #0155 (Cash Wages Over \$1000 Paid Quarterly - Yes Box) cannot equal "X".

## REJECT VALIDATION CRITERIA CODE

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- 816** Schedule H (Form 1040), Page 1, Field #0070 (Social Security Wages) cannot be greater than Field #0090 (Medicare Wages).
- 817** If Schedule H (Form 1040), Page 2 is present, then Field 0520 (Total Taxes from Line 8) must equal Schedule H (Form 1040), Page 1, Field #0140 (Total Taxes Less Advance EIC Payments).
- 818** If Schedule H (Form 1040), Page 2 is present, then Field #0230 (Total Taxable Wages for FUTA Section A) must be significant.
- 820** If Form 1116 is present either Field #0020, #0030, #0040, #0050, #0060, #0070, #0080, #0085, #0090 or #0095 must equal "X". More than one may not equal "X" on any individual Form 1116.
- 821** If Form 1116 is present either Field #0650 (Foreign Taxes Paid or Accrued – Paid) or Field #0660 (Foreign Taxes Paid or Accrued – Accrued) must equal "X". Both may not equal "X" on any individual Form 1116.
- 825** If Form 2439, Field #0190 (Total Undistributed LT Capital Gains) is significant, then Schedule D, Field #1580 (Long Term Capital Gain or Loss Entire Year), must also be significant.
- 826** If Form 2439, Field #0200 (Post May 5 Gain) is significant, then Schedule D, Field #1585 (Post May 5 Gain), must also be significant.
- 827** If Form 2439, Field #0230 (Tax Paid by RIC/REIT) is significant, then Form 1041, Field #0710 (Form 2439 Amount), must also be significant.
- 835** If Form 4136 Page 2, Field #0820 (Total Income Tax Credit Amount) is significant, then Form 1041 Page 1, Field #0720 (Form 4136 Amount) and Field #0740 (Total) must be significant.
- 836** If Form 4136 Page 1, Field #0070 (Nontaxable Use of Gasoline Credit Amount) is significant, then either Form 4136 Page 1, Field #0010, or Field #0020, or Field #0040, or Field #0060 must also be significant.

## REJECT VALIDATION CRITERIA CODE

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- 837** If Form 4136 Page 1, Field #0100 (Nontaxable Use of Gasohol 10% Credit Amount) is significant, then Field #0090 (Gasohol 10% Alcohol Gallons) must also be significant.
- If Form 4136 Page 1, Field #0130 (Nontaxable Use of Gasohol 7.7% Credit Amount) is significant, then Field #0120 (Gasohol 7.7% Alcohol Gallons) must also be significant.
- If Form 4136 Page 1, Field #0160 (Nontaxable Use of Gasohol 5.7% Credit Amount) is significant, then Field #0150 (Gasohol 5.7% Alcohol Gallons) must also be significant.
- 838** If Form 4136 Page 1, Field #0180 (Nontaxable Use of Commercial Aviation Gas Credit Amount) is significant, then Field #0170 (Commercial Aviation Gasoline Gallons) must also be significant.
- If Form 4136 Page 1, Field #0230 (Nontaxable Use of Aviation Gas Tax Credit Amount) is significant, then either Field #0200 (Nontaxable Use of Aviation Gasoline Gallons – 1) or Field #0220 (Nontaxable Use of Aviation Gasoline Gallons - 2) must also be significant.
- 839** If Form 4136 Page 1, Field #0300 (Nontaxable Use of Diesel Fuel Credit Amount) is significant, then either Field #0270 (Nontaxable Use of Diesel Fuel Gallons 1) or Field #0290 (Nontaxable Use of Diesel Fuel Gallons 2) must also be significant.
- If Form 4136 Page 1, Field #0410 (Nontaxable Use of Kerosene Credit Amount) is significant, then either Field #0380 (Nontaxable Use of Kerosene Gallons 1) or Field #0400 (Nontaxable Use of Kerosene Gallons 2) must also be significant.
- 840** If Form 4136 Page 1, Field #0320 (Nontaxable Diesel Fuel Train Use Credit Amount) is significant, then Field #0310 (Diesel Fuel Train Use Gallons) must also be significant.

## REJECT VALIDATION CRITERIA CODE

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- 841** If Form 4136 Page 1, Field #0340 (Diesel Fuel Certain Intercity and Local Bus Use Credit Amount) is significant, then Field #0330 (Diesel Fuel Certain Intercity and Local Bus Use Gallons) must also be significant.
- 842** If Form 4136 Page 2, Field #0470 (Nontaxable Use of Commercial Aviation Fuel Credit Amount) is significant, then Field #0460 (Commercial Aviation Fuel Gasoline Gallons) must also be significant.
- If Form 4136 Page 2, Field #0500 (Nontaxable Use of Aviation Fuel Other \$.219 Credit Amount) is significant, then Field #0490 (Nontaxable Use of Aviation Fuel Gallons – 1) must also be significant.
- If Form 4136 Page 2, Field #0530 (Nontaxable Use of Aviation Fuel Tax Credit Amount) is significant, then Field #0520 (Nontaxable Use of Aviation Fuel Gallons – 2) must also be significant.
- 843** If Form 4136 Page 2, Field #0600 (Sales by Vendors of Undyed Diesel Credit Amount) is significant, then either Field #0580 (Use of Undyed Diesel for Farming Purpose Gallons), or Field #0590 (Use of Undyed Diesel by State or Local Government Gallons) must also be significant.
- 844** If Form 4136 Page 2, Field #0680 (Sales by Vendors of Undyed Kerosene Credit Amount) is significant, then either Field #0650 (Use of Kerosene for Farming Purpose Gallons), or Field #0660 (Use of Undyed Kerosene by State or Local Government Gallons), or Field #0670 (Other Sales of Undyed Kerosene Gallons) must also be significant.
- 845** If Form 4136 Page 2, Field #0700 (Use of LPG in Certain Intercity and Local Buses Credit Amount) is significant, then Field #0690 (Intercity and Local Buses Gallons) must also be significant.
- If Form 4136 Page 2, Field #0720 (Use of LPG in Qualified Local and School Buses Credit Amount) is significant, then Field #0710 (Qualified Local and School Buses Gallons) must also be significant.

## REJECT VALIDATION CRITERIA CODE

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**846** If Form 4136 Page 2, Field #0750 (Gasohol Blenders 10% Credit Amount) is significant, then Field #0730 (Gasoline gallons) and Field #0740 (Alcohol Gallons) must also be significant.

If Form 4136 Page 2, Field #0780 (Gasohol Blenders 7.7% Credit Amount) is significant, then Field #0760 (Gasoline Gallons) and Field #0770 (Alcohol Gallons) must also be significant.

If Form 4136 Page 2, Field #0810 (Gasohol Blenders 5.7% Credit Amount) is significant, then Field #0790 (Gasoline Gallons) and Field #0800 (Alcohol Gallons) must also be significant.

**847** If Form 4136 Page 2, Field #0570 (Undyed Diesel Fuel Box) equals "X", then Field #0560 (Undyed Diesel Fuel Explanation) must equal "STMbnn" and Field #0550 (Undyed Diesel Fuel UV Registration Number) must be significant.

**848** If Form 4136 Page 2, Field #0640 (Vendors of Undyed Kerosene Box) equals "X", then Field #0630 (Vendors of Undyed Kerosene Explanation) must equal "STMbnn" and either Field #0610 (Undyed Kerosene UV Registration Number) or Field #0620 (Undyed Kerosene UP Registration Number) must be significant.

**849** If Form 4136 Page 1, Field #0040 (Nontaxable Use of Gasoline Gallons - 1) is significant, then Field #0030 (Nontaxable Use of Gasoline Type - 1) must also be significant.

**850** If Form 4136 Page 1, Field #0060 (Nontaxable Use of Gasoline Gallons - 2) is significant, then Field #0050 (Nontaxable use of Gasoline Type - 2) must also be significant.

**851** If Form 4136 Page 1, Field #0090 (Gasohol 10% Alcohol Gallons) is significant, then Field #0080 (Gasohol 10% Alcohol Type) must also be significant.

**852** If Form 4136 Page 1, Field #0120 (Gasohol 7.7% Alcohol Gallons) is significant, then Field #0110 (Gasohol 7.7% Alcohol Type) must also be significant.

## REJECT VALIDATION CRITERIA CODE

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- 853** If Form 4136 Page 1, Field #0150 (Gasohol 5.7% Alcohol Gallons) is significant, then Field #0140 (Gasohol 5.7% Alcohol Type) must also be significant.
- 854** If Form 4136 Page 1, Field #0200 (Nontaxable Use of Aviation Gasoline Gallons - 1) is significant, then Field #0190 (Nontaxable Use of Aviation Gasoline Type - 1) must also be significant.
- 855** If Form 4136 Page 1, Field #0220 (Nontaxable Use of Aviation Gasoline Gallons - 2) is significant, then Field #0210 (Nontaxable Use of Aviation Gasoline Type - 2) must also be significant.
- 856** If Form 4136 Page 1, Field #0270 (Nontaxable Use of Diesel Fuel Gallons 1) is significant, then Field #0260 (Nontaxable Use of Diesel Fuel Type 1) must also be significant.
- If Form 4136 Page 1, Field #0380 (Nontaxable Use of Kerosene Gallons 1) is significant, then Field #0370 (Nontaxable Use of Kerosene Type 1) must also be significant
- 857** If Form 4136 Page 1, Field #0290 (Nontaxable Use of Diesel Fuel Gallons 2) is significant, then Field #0280 (Nontaxable Use of Diesel Fuel Type 2) must also be significant.
- If Form 4136 Page 1, Field #0400 (Nontaxable Use of Kerosene Gallons 2) is significant, then Field #0390 (Nontaxable Use of Kerosene Type 2) must also be significant.
- 858** If Form 4136 Page 2, Field 0490 (Nontaxable Use of Aviation Fuel Gallons - 1) is significant, then Field #0480 (Nontaxable Use of Aviation Fuel Type - 1) must also be significant.
- 859** If Form 4136 Page 2, Field 0520 (Nontaxable Use of Aviation Fuel Gallons - 2) is significant, then Field #0510 (Nontaxable Use of Aviation Fuel Type - 2) must also be significant.



## REJECT VALIDATION CRITERIA CODE

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- 860** If Form 4136 Page 2, Field #0550 (Undyed Diesel Fuel UV Registration Number) is significant, **and** Field #0570 (Undyed Diesel Fuel Box) is equal to "X", then either Field #0580 (Use of Undyed Diesel for Farming Purpose Gallons) **or** Field #0590 (Use of Undyed Diesel by State or Local Government Gallons) must be significant.
- 861** If either Form 4136, Page 2, Field #0610 (Undyed Kerosene UV Registration Number) **or** Field #0620 (Undyed Kerosene UP Registration Number) is significant **and** Field #0640 (Undyed Kerosene Box) is equal to "X", then either Field #0650 (Use of Kerosene for Farming Purpose Gallons) **or** Field #0660 (Use of Undyed Kerosene by State or Local Government Gallons) **or** Field #0670 (Other Sales of Undyed Kerosene Gallons) must be significant.
- 865** If Form 4970, Field #0110 (Prior Years Distribution Amount) is significant, then Schedule J Page 2, Form 1041, Field #1750 (Total - Add Lines 32-36) must also be significant.
- 866** If Form 4970, Field #0140 (Tax on Trust Amount From Line 3) is significant, then Schedule J Page 2, Form 1041, Field #1760 (Total - Add Lines 32-36) must also be significant.
- 867** If Form 4970, Field #0160 (Tax Exempt Interest) is significant, then Schedule J Page 2, Form 1041, Field #1770 (Total - Add Lines 32-36) must also be significant.
- 868** If Form 4970 is present and Field #0670 is significant, then Form 1041 Page 2, Field #1367 must equal "FROMFORM4970" and Field #1368 and Field #1370 must be significant.
- 870** If Form 4972 is present and either Field #0220 (Capital Gain Election) or Field #0705 (Total Tax on Lump Sum Distribution) is significant, then Form 1041 Page 2, Field #1210 (Tax on Lump Sum Distributions) must also be significant.
- 871** If Form 4972 is present, Field #0026 (Distribution of Qualified Plan No Box) and Field #0030 (Rollover Yes Box) and Field #0190 (Prior Year Distribution Yes Box) and Field #0201 (Beneficiary Distribution Yes Box) must be blank.

## REJECT VALIDATION CRITERIA CODE

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- 872** If Form 4972 is present, Field #0024 (Distribution of Qualified Plan Yes Box) and Field #0040 (Rollover No Box) and Field #0200 (Prior Year Distribution No Box) must equal "X".
- 873** If Form 4972 is present, either Field #0044 (Beneficiary of Qual Participant No Box) or Field #0086 (Qual Age - Five Yr Member No Box) must equal "X". Both must not equal "X".
- 874** If Form 4972 is present either Field #0220 (Capital Gain Election) or Field #0240 (Ordinary Income) or Field #0690 (10 Yr Method Average Tax) must be significant.
- 875** If Form 4972 is present either Field #0042 (Beneficiary of Qual Participant Yes Box) or Field #0044 (Beneficiary of Qual Participant No Box) must equal "X". Both must not equal "X".
- 876** If Form 4972 is present either Field #0084 (Qual Age - Five Yr Member Yes Box) or Field #0086 (Qual Age - Five Yr Member No Box) must equal "X". Both must not equal "X".
- 877** If form 8582, page 1 is significant, then form 8582, pages 2 and 3 must also be present.
- 879** If Form 8830 is present and Field # 0070 (Alternative Minimum Tax) is significant, then Form 1041 Page 4, Field # 2170 (Alternative Minimum Tax) must also be significant.
- 880** If Form 8830 is present and Field #0245 (Tentative Minimum Tax) is significant, then Form 1041 Page 4, Field #2130 (Tentative Minimum Tax) must also be significant.
- 881** If Form 8830, Field #0270 (Enhanced Oil Recovery Credit Allowed for Current Year) is significant, then Form 1041 Page 2, Field #1270 must equal "X" and Field #1280 must equal "8830" and Field #1290 must equal Form 8830, Field #0270.
- 900** The Employer Identification Number(EIN) on the Federal Form 1041 does not match the EIN on the state return.
- 901** The state return count in the Summary Record does not match the IRS Record Count.

## REJECT VALIDATION CRITERIA CODE

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- 902** The "State Attachment" count does not match the IRS Record Count.
- 903** Only one AHEADER record may be present for each state return.  
**Note:** Reject Codes related to state returns are also located in the Fed-State section of this publication.
- 904** Reserved
- 905** State Code is invalid
- 906** No recognizable state records are attached but the Summary Record is equal to a valid State Code.
- 907** A valid State Code does not appear in the Summary Record but there are state records attached.
- 911** Invalid State Code on state return.
- 916** On the Summary Record, Field 0465 (EFIN) is missing or not a valid number.
- 999** Exceeded maximum number of errors(96).

**NOTE: ALL OTHER FEDERAL FORM 1041 REQUIREMENTS APPLY TO FED/STATE**

**SECTION 7 Form 8453-F :**

**U.S. Estate or Trust Income Tax Declaration and Signature for Electronic Filing.**

**SIGNATURE FOR MULTIPLE RETURN FILING**

**01. NEW REQUIREMENTS for MULTIPLE- RETURN FILING**

A single signature may be used for a multiple-return filing if the fiduciary is authorized to sign each return. The signer must attach a multiple return information listing.

**02. Specifications for Multiple Return Listing**

- Minimum Line Spacing: 1.5
- 12 Font or larger
- Number entries through end of listing, i.e. 1 - 5000.
- One side of page only.
- 25 names per page Maximum
- Number each page

Additionally, on each page of the multiple return listing, include: Date, Transmitter name and phone number, and ETIN. Also include the information below in the format as shown. Since font size 12 is required, you may use page layout *Landscape* if necessary.

<u>TRUST</u> <u>EIN</u>	<u>NAME</u> <u>CONTROL</u>	<u>TAX</u> <u>PERIOD</u>	<u>TOTAL</u> <u>INCOME</u>	<u>INCOME</u> <u>DISTR. DEDUCT.</u>	<u>TAXABLE</u> <u>INCOME</u>	<u>TOTAL</u> <u>TAX</u>	<u>OVERPAYMENT</u>	<u>TAX</u> <u>DUE</u>
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**.03 Form 8453-F ENTRIES**

On the actual form 8453-F, include the information indicated below. This information is necessary to communicate with the Fiduciary or Transmitter for instances when an EIN appears on the multiple return listing, but some of the electronic returns have not been received.

- Write "Multiple Return Listing" at top of form 8453-F
- Employer Identification Number of Fiduciary
- Fiduciary Name
- Full address including zip code
- Telephone Number
- ETIN of Transmitter
- EFIN

**.01 GENERAL DESCRIPTION**

- (1) The tax return data must be placed into a format for transmission as specified by the IRS and the State.
- (2) If the federal tax return is rejected due to error conditions specified in Publication 1438, the combined return will be rejected in its entirety. If the error(s) is of such a nature that it can be corrected and the return(s) processed, the combined return may be retransmitted to the IRS computing center. The transmitter may elect to retransmit the Federal tax portion of a rejected return and then file the state return using state tax paper forms.
- (3) After the receipt acknowledgment has been provided to the transmitter, the IRS is responsible for making the accepted return available to the state agency. Once the State agency has successfully completed the transmission session and received the return, the responsibility for data integrity is that of the State agency. Should subsequent errors of any type be detected during State processing, they are resolved between the State agency and the fiduciary using normal State paper procedures.
- (4) Form 8821, Tax Information Authorization is no longer required to participate in the Federal/State e-file program.

**(5) Requirements for Electronic Filing**

In order to file a state electronic Fiduciary Income Tax Return the following conditions **must** be met.

1. The state return must be electronically filed with the federal return through the Tennessee Computing Center.
2. The return must be filed between January 26, 2003 and April 15, 2003.
3. When preparing electronic returns, fiduciaries may elect to have their overpayments:
  - a. applied to their 2003 estimated tax,
  - b. sent to them in the form of a refund check, or
  - c. split – part applied to their 2003 estimated tax and the remainder issued in the form of a refund check.

(6) **Exclusions from Electronic Filing**

Returns meeting **any** of the following criteria may not be filed electronically:

1. amended returns,
2. returns filed for a tax period other than January 1, 2003 through December 31, 2003,
3. returns for part-year residents of a state, or cities associated with that particular state,
4. returns reporting liabilities for nonresident earnings tax for cities associated with that particular state,
5. returns for decedents with Social Security Numbers in the following ranges:

000-00-0000 through 001-00-9999

691-00-0000 through 699-99-9999

764-00-0000 through 999-99-9999

6. returns with Power of Attorney currently in effect in which the refund is to be sent to a third party, or
7. returns with any correspondence requesting special consideration or procedures.

**.02 RETURN SEQUENCE ORDER**

The State return Header and Attachments must be received immediately following the federal return and preceding the Summary Record.

**.03 LENGTH OPTIONS**

The format for record lengths may be either fixed or variable. (see Publication 1437 on how to format fixed and variable record lengths)

**.04 RECORD TYPES**

A header  
B attach  
C attach  
D attach  
E attach

**.05 ACKNOWLEDGMENT REPORT**

IRS acknowledges receipt of state data with federal Form 1041 and passes this data on to the appropriate state for further validation.

## **.06 RECORD LAYOUTS**

Section B of this publication contain the Federal/State record layouts as follows:

State Entity Record  
State Attachment B Record  
State Attachment C Record  
State Attachment D Record  
State Attachment E Record

## **.07 REJECT CODES**

- 900** The Employer Identification Number(EIN) on the Federal Form 1041 does not match the EIN on the state return.
- 901** The state return count in the Summary Record does not match the IRS Record Count.
- 902** The "State Attachment" count does not match the IRS Record Count.
- 903** Only one AHEADER record may be present for each state return.  
Note: Reject Codes related to state returns are also located in the Fed-State section of this publication.
- 904** Reserved
- 905** State Code is invalid
- 908** No recognizable sate records are attached but the Summary Record is equal to a valid State Code.
- 909** A valid State Code does not appear in the Summary Record but there are state records attached.
- 911** Invalid State Code on state return.
- 999** Exceeded maximum number of errors(96).

**NOTE: ALL OTHER FEDERAL FORM 1041 REQUIREMENTS APPLY TO FED/STATE**

<b>SECTION 9      Business Acceptance Testing System (BATS)</b>
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### **.01 WHO MUST TEST?**

The Electronic Tax Administration Office requires that all software developers and transmitters test their software before they can be accepted as an electronic filer for the Tax Year 2003 filing season. Anyone who wants to transmit must test and be accepted.

### **.02 WHY TEST?**

The purpose of testing prior to live processing is to ensure that:

1. Filers transmit in the correct format and meet the Internal Revenue Service (IRS) electronic filing specifications.
2. Returns have few or no validation or math errors.
3. Required fields will post to the IRS master file.
4. Filers understand and are familiar with the mechanics of electronic filing.

### **.03 WHAT IS TESTED?**

Testing will be completed using filers own test data. No live data is allowed. Knowledge of tax law and tax preparation will be necessary to create this test data. You must correctly prepare and compute these returns before transmitting the test.

You must use the range 41-0000001 through 41-0001000 for EINs in your test data. **DO NOT** use any other **EINs**.

### **.04 TESTING GUIDELINES FOR SOFTWARE DEVELOPERS**

You must advise Ogden Submission Processing Center (OSPC) limitations to your Software package before testing begins. The only allowable limitation to software is, Software does not have to provide for all forms or schedules, nor for all occurrences of a particular form or schedule. You must do the complete form with no field limitations except for the number of occurrences.

If your software cannot provide for all occurrences of a particular Form or Schedule or series of fields, as specified in Publication 1438 and 1437, no statement record is allowed.



#### **.04 TESTING GUIDELINES FOR SOFTWARE DEVELOPERS (continued)**

Your software must be able to create a statement if a statement is necessary to complete a form. You must also advise OSPC of all names you will be using to market your product.

#### **.05 WHEN TO TEST**

When you are ready to test, on or after December 4, 2003, call the Electronic Filing Unit at Ogden Submission processing center, on 866-255-0654. A tax examiner will be assigned to assist you in successfully completing the tests.

#### **.06 REVIEWING ACK FILES AND CORRECTING TESTS**

You may transmit as many test transmissions as necessary until you receive no error messages; however, You will receive an Acknowledgment File within 2 business days to review for errors. Please see Publication 1438 for the layout of the acknowledgment record.

While you are solving problems, you may transmit selected returns until you have no rejects. You may modify tests to include only conditions your software will handle. You must inform the Tax Examiner of any forms you do not intend to file. Only the forms you submit for testing will **Only be Allowed** during live processing.

#### **.07 FINAL TRANSMISSION**

Once you receive no rejects, you will be required to transmit the returns in two separate, same-day transmissions. You are required to make two separate transmissions in the same day in order to test the ability of your software to increment the transmission sequence number that appears in the TRANA record.

#### **.08 COMMUNICATIONS TEST FOR THE SYSTEM**

If you are a Transmitter using accepted software, you must complete an error-free communications test by transmitting 5 returns in 2 same-day transmissions (3 returns in one and 2 in another).

## **.09 BUSINESS ACCEPTANCE TESTING SYSTEM (BATS)**

The IRS will only accept the EINs in the test scenarios during Business Acceptance Testing (BATS). They will be rejected if submitted during live processing. The Reject Code provided will advise filers that the EIN is not within the valid range of Employer Identification Numbers.

## **.10 HELP**

If you need assistance in formatting and transmitting your returns or have questions regarding the tests, contact the ELF Help Desk at 866-255-0654. If you have any other questions please contact: Internal Revenue Service; Small Business/Self Employed; Business Returns; Electronic Filing Unit

Tom DeLoach  
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(see also Publication 1437 Procedures for the Electronic Filing Program for Form 1041, U.S. Income Tax Return For Estates and Trusts)

**REMINDER: All filers must have completed Form 8633, Application to Participate in the IRS e-file Program and received an EFIN, and an ETIN and password (if applicable) prior to testing.**

## SECTION 10: FORM SPECIFIC FIELD ENTRIES

### FORM 1041 REQUIRED FIELD ENTRIES

.01 The following fields must be equal

#### LINE FROM FORM 1041

<u>Field</u>	<u>Title</u>	<u>Ln#</u>	=	<u>Form/Sch</u>	<u>Field</u>	<u>Title</u>	<u>Ln#</u>
0370	Ord Gain or Loss	7	=	Form 4797	1340	Combine Lines 10-17 18	PT II
0450	Charitable Deductions	13	=	Sch A	1000	Total Deductions	A-7
0530	Inc Dis Ded (Note: This is true only when Field 025 is significant.)	18	=	Sch B	1180	Inc Dis Ded	B-15
0590	Total Tax	23	=	Sch G	1370	Total Tax (lines 4 - 6)	7
0620	Payments	24a	=	Form 1041	0640	Subtract line 24b from 24a	24c
1030	Net Gain  (Note: This is true only if Field 1030 is positive.)	B3	=	Sch D	1710	Net Gain	PT III 16(1)
1090	Distributable Net Income	B7	=	Sch J	0030	Amt from Sch B line 7	PT I 2
1120	Income to be Distributed Currently	B9	=	Sch J	0040	Amt from Sch B line 9	PT I 3
1130	Other Amt Paid/Cred	B10	=	Sch J	0020	Amt from Sch B line 10	PT I 1
1225	Alternative Minimum Tax	G1c	=	Sch I	2170	Alternative Min Tax	PT III 42
1290	General Business Cred	G2c	=	Form 3468	0380	Investment Credit Allowed for Current Year	PT II 16

.01 The following fields must be equal(Continued)  
LINE FROM FORM 4684

<u>Field</u>	<u>Title</u>	<u>Ln#</u>	=	<u>Form/Sch</u>	<u>Field</u>	<u>Title</u>	<u>Ln#</u>
1210	Loss equal or smaller than gain	Ln 39	=	Form 4797	0600	Gain from 4684	PT I 3(g)

<b>SECTION 10: (continued)</b>
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**.02 FIELDS WHICH MAY CONTAIN 'STM nn':**

The following fields are asterisked "\*" in Section 9 Record Layouts to indicate that they may contain the literal "STMbnn".

<u>FORM/SCH</u>	<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LINE REF</u>	
<b>1041</b>	0070	GRANTOR NAME IF APPLICABLE		
	0380	SOURCE OF OTHER INCOME	8	
	0470	NATURE OF OTHER DEDUCTIONS	15	
	0830	PREPARER'S NAME		!
	0910	OPTIONAL INFORMATION		
	0928	ELECTION TO TREAT CONTRIBUTION AS PAID IN PRECEDING TAX YEAR	A-1	
	1100	SEPARATE SHARE RULE	B-7	
<b>SCH C</b>	0110	OTHER METHOD TYPE	F (3)	
	0310	FORM 1098 EXPLANATION	PT II 16a	
	0330	FORM 1098 NAME/ADDRESS	PT II 16b	
<b>SCH D</b>	0020	SHORT TERM/LONG TERM CAPITAL GAINS AND LOSSES	PT I PT II	
<b>SCH E</b>	0360	MORTGAGE INT PAID TO BANKERS	12	
	0590	OTHER DESCRIPTION	18	
	1010	PART/S-CORP NAME A	27A(a)	
	1790	ESTATE/TRUST NAME	32A(a)	
	2060	REMIC NAME	37(a)	
<b>SCH F</b>	0450	FORM 1098 EXPLANATION	PT II 24	
	0460	FORM 1098 NAME/ADDRESS	PT II 24	
	0580	OTHER EXPENSES	PT II 34	
	0835	CCC LOAN STATEMENT	PT III 41a	!
<b>SCH J</b>	1780	STATEMENT FOR SCHEDULE J		
<b>SCH K-1</b>	0620	K-1 STATEMENT (STM b99)		
	0236	EXPLANATION FOR NET L/T CAP. GAIN	4a	!

**.02 FIELDS WHICH MAY CONTAIN 'STM nn': (CONT'D)**

<b>1116</b>	0670 0980	FOREIGN TAXES STATEMENT (CREDITS FOR ADDT'L TAXES PAID OR ACCRUED)	PT II A(m)
	1055	REDUCTION IN FOREIGN TAX STATEMENT	PT III 12
	1085	ADJUSTMENTS STATEMENT	PT III 15
<b>2210</b>	0135	WAIVER EXPLANATION	PT II, A !
<b>3468</b>	0165	ALLOWABLE CREDIT STATEMENT ATTACHED	PT I 5
<b>4255</b>	0375 0495	ADDITIONAL PROPERTY DESCRIPTION RECAPTURE TAX STATEMENT	D 10
<b>4562</b>	0115 0182 0705 0790 1105 1325 1735 1768 1965	EXPENSE ELECTION ADDITIONAL DEPRECIATION DEDUCT. ATTACH ADDITIONAL LISTED PROPERTY 50 YR PROPERTY LISTED PROPERTY LINE 24 LISTED PROPERTY LINE 25 ADDITIONAL INFORMATION ADDITIONAL INFORMATION ADDITIONAL INFORMATION	PT I 6 PT II 14 PT III 19a-i PT III c PT V SEC A PT V SEC A PT V PT V PT VI
<b>4684</b>	0020 0510	PERSONAL USE PROPERTY STATEMENT BUSINESS AND INC PRODUCING PROP	
<b>4797</b>	0345 0995 2195 2475	(A) DESCRIPTION OF PROPERTY DESCRIPTION OF PROPERTY GAIN FROM DISPOSITION OF PROP RECAPTURE STATEMENT	PT I PT II PT III 19 PT IV
<b>4835</b>	0330 0340 0460	FORM 1098 EXPLANATION FORM 1098 NAME/ADDRESS OTHER EXPENSES	PT II 20 PT II 20 PT II 30
<b>6198</b>	0060	GAIN (LOSS) FROM ASSSETS (OTHER FORM OR SCHEDULE)	PT I 2C
<b>6252</b>	0075	GAIN COMPUTATION STATEMENT	5

**.02 FIELDS WHICH MAY CONTAIN 'STM nn': (CONT'D)**

<b>8582</b>	1890	ADDITIONAL WORKSHEET 4	W4	!
	2730	ADDITIONAL WORKSHEET 7	W7	!
<b>8824</b>	0025	PROPERTY GIVEN STATEMENT	PT I 1	
	0035	PROPERTY RECEIVED STATEMENT	PT I 2	
	0305	MULTI ASSET GAIN STATEMENT	19	
	0345	TOTAL RECOGNIZED GAIN STATEMENT	23	
	0395	DIVESTED PROPERTY ATTACHMENT	PT IV 26	
	0405	REPLACEMENT PROPERTY ATTACHMENT	PT IV 27	
<b>8829</b>	0075	COMPUTATION ATTACHED	7	

**.03 FIELDS WHICH MUST CONTAIN 'STM nn':**

The following "@" sign fields must contain the Literal "STMbnn" if significant.

<b><u>FORM/SCH</u></b>	<b><u>FIELD</u></b>	<b><u>IDENTIFICATION</u></b>	<b><u>LINE REF</u></b>
<b>1041</b>	0200	POOLED INC FUND STATEMENT	A
	0470	NATURE OF OTHER DEDUCTIONS	15a
	0540	ESTATE TAX DEDUCTION	19
	0690	FED INC TAX WITHHOLD DESC	24E
	1366	COMPUTATION SCHEDULE	G7
	1380	TAX EXEMPT EXPENSE ALLOCATION 1 COMPUTATION	
	1458	IF YES, REQUIRED ATTACHMENT	5
<b>SCH C</b>	0160	GROSS RECEIPTS/SALES EXPLANATION	PT I 1
	0620	OTHER METHOD EXPLANATION	PT III 33c
	0640	CHANGE INVENTORY EXPLANATION	PT III 34
	0660	BEGINNING INVENTORY EXPLANATION	PT III 35
	0820	OTHER EXPENSES	PT V
<b>SCH C-EZ</b>	0100	GROSS RECEIPTS EXPLANATION	PT II 1
<b>SCH F</b>	0200	CCC LOANS STATEMENT	PT I 7b
	0250	ELECTION TO DEFER	PT I 8c

**03. FIELDS WHICH MUST CONTAIN 'STM nn': (CONT'D)**

The following "@" sign fields must contain the Literal "STMbnn" if significant.

<b>1116</b>	0150	EXPENSES DIRECTLY ALLOCABLE	PT I 2A
	0180	PRO RATA SHARE OF OTHER DED	PT I 3(b)A
	0320	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2B
	0350	PRO RATA SHARE OF OTHER DED	PT I 3(b)B
	0490	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2C
	0520	PRO RATA SHARE OF OTHER DED	PT I 3(b)C
	1030	COMP OF FOREIGN TAX	PT III 10
<b>2210F</b>	0177	WAIVER EXPLANATION	19
<b>3468</b>	0025	REHABILITATION CREDIT ATTACHED STATEMENT	PT I 1(a)
<b>4136</b>	0240	DIESEL FUEL EXPLANATION	3
	0350	KEROSENE EXPLANATION	5
	0560	UNDYED DIESEL FUEL EXPLANATION	6
	0605	CUSTOMER INFORMATION ATTACHMENT	6
	0630	VENDORS OF UNDYED KEROSENE EXPLANATION	7
	0665	CUSTOMER INFORMATION ATTACHMENT	6
<b>4562</b>	0184	PROPERTY SUBJECT TO SECTION 168(F)(1) ELECTION	PT II 15
<b>4835</b>	0100	CCC LOANS STATEMENT	PT I 4b
	0165	CROP INSURANCE PROCEEDS STMNT	PT I 5b
<b>6252</b>	0370	EXPLANATION OF DISPOSITION NOT TO AVOID TAX	29e
<b>8609 (SCH. A) @0034</b>		EXPLAIN CREDIT ELIGIBILITY	D
<b>8824</b>	0225	EXPLANATION	PT II 11
<b>8829</b>	0517	COMPUTATION SCHEDULE	40



**.04 FIELDS WHICH CONTAIN POSITIVE ENTRIES:**

The following fields are numeric fields followed by "\*\*\*\*" (3 asterisks) in the field description. These "\*\*\*\*" indicate that this field is a positive numeric field only.

<u>FORM/SCH</u>	<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LINE REF</u>
1041	0310	INTEREST INCOME	1
	0320	DIVIDENDS	2
	0420	INTEREST	10
	0430	TAXES	11
	0440	FIDUCIARY FEES	12
	0450	CHARITABLE DEDUCTION	13
	0460	ATTORNEY ACCT RET PREP FEES	14
	0480	OTHER DEDUCTIONS	15a
	0490	ALLOWABLE MISC ITEMIZED DED	15b
	0510	TOTAL (LINES 10-15B)	16
	0550	TOTAL ESTATE TAX DEDUCT	19
	0560	EXEMPTION AMT	20
	0590	TOTAL TAX (SCH G)	23
	0620	2001 ESTIMATED TAX PAYMENTS AND AMOUNT FROM 2000	24a
	0700	FEDERAL INC TAX WITHHOLD AMOUNT	24e
	0750	TOTAL (ADD LINES 24C-24E AND 24H)	25
	0770	FORM 2210 PENALTY AMOUNT	26
	0800	AMOUNT CREDITED TO 2002	29a
	0810	REFUNDED AMOUNT	29b
	1000	TOTAL CHARITABLE DEDUCTION	A-7
	1030	NET GAIN	B-3
	1225	ALTERNATIVE MINIMUM TAX, SCH I	G-1c
	1240	FOREIGN TAX CREDIT (FORM 1116)	G-2a
	1370	TOTAL TAX (ADD LINES 4-6)	G7
	1560	REFUND OF TAXES	PT I 5
	1580	NET OPERATING LOSS DEDUCTION	PT I 7
	1750	ALT TAX NET OPERATING LOSS DED	PT I 24
	1770	INCOME DISTRIBUTION DEDUCTION	PT I 26
	1780	ESTATE TAX DEDUCTION	PT I 27
	1960	CAPITAL GAINS COMPUTED ON A MINIMUM TAX BASIS	PT II I18
	1970	CAPITAL LOSSES COMPUTED ON A MINIMUM TAX BASIS	PT II I19
	2120	ALT MINIMUM FOREIGN TAX CREDIT	PT III I36

**.04 FIELDS WHICH CONTAIN POSITIVE ENTRIES: (CON'T)**

<b>FORM/SCH</b>	<b>FIELD</b>	<b>IDENTIFICATION</b>	<b>LINE REF</b>	
<b>SCH D</b>	0780	SHORT-TERM CAPITAL LOSS CARRYOVER	PT I ,4(f)	
	1600	CAPITAL GAIN DISTRB ENTIRE YEAR	PT II 9(f)	
	1605	CAPITAL GAIN DISTRB 28% RATE GAIN	PT II 9(g)	
	1610	GAIN FROM FORM 4797 ENTIRE YEAR	PT II 10(f)	
	1615	GAIN FROM FORM 4797 28%RATE GAIN	PT II 10(g)	
	1620	LONG-TERM CAPITAL LOSS CARRYOVER (SCH D) ENTIRE YEAR	PT II 11(f)	
	1760	NET LOSS FROM LINE 16 OR \$3,000	PT IV 17	
<b>SCH E</b>	0930	DEDUCTIBLE RENTAL REAL ESTATE (LOSS) A	A-23	
	0940	DEDUCTIBLE RENTAL REAL ESTATE (LOSS) B	B-23	
	0950	DEDUCTIBLE RENTAL REAL ESTATE (LOSS) C	C-23	
	0970	TOTAL LOSSES	25	
	1070	PART/S-CORP PASSIVE SCH K-1 INCOME	28A(g)	
	1210	PART/S-CORP PASSIVE LOSS F8585	28B(f)	!
	1350	PART/S-CORP PASSIVE LOSS F8585	28C(f)	!
	1490	PART/S-CORP PASSIVE LOSS F8585	28D(f)	!
	1630	PART/S-CORP PASSIVE LOSS F8585	28E(f)	!
	1770	TOT PART/S-CORP LOSS AND SEC 179 DEDUCTION	31	!
	1810	PASSIVE F8582 LOSS	33A(c)	!
	1870	PASSIVE F8582 LOSS	33B(c)	!
	1990	TOTAL PASSIVE F8582 LOSS	33b(c)	!
	2020	TOT ESTATE/TRUST LOSS	36	
<b>SCH K-1</b>	0210	INTEREST SCHEDULE B PT I	1(b)	
	0225	TOTAL ORDINARY DIVIDENDS SCH B PT II	2(b)	
	0480	OTHER TRUST PAYMENTS OF ESTIMATED TAXES CREDITED TO YOU	14a(b)	
<b>4684</b>	0060	GAIN FROM CASUALTY OR THEFT	4A	
	0150	GAIN FROM CASUALTY OR THEFT	4B	
	0240	GAIN FROM CASUALTY OR THEFT	4C	
	0330	GAIN FROM CASUALTY OR THEFT	4D	
	0550	GAIN FROM CASUALTY OR THEFT	22A	
	0640	GAIN FROM CASUALTY OR THEFT	22B	
	0730	GAIN FROM CASUALTY OR THEFT	22C	
	0820	GAIN FROM CASUALTY OR THEFT	22D	
	0900	TRADE BUS. RENTAL ROYALTY PROP	PT II 29(b)(i)	

**.04 FIELDS WHICH CONTAIN POSITIVE ENTRIES: (CON'T)**

<b><u>FORM/SCH</u></b>	<b><u>FIELD</u></b>	<b><u>IDENTIFICATION</u></b>	<b><u>LINE REF</u></b>
<b>4684</b>	0910	SHORT-INCOME PRODUCING PROPERTY	PT II 29(b)(ii)
	0940	TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 29(b)(i)
	0950	SHORT-INCOME PRODUCING PROPERTY	PT II 29(b)(ii)
	0970	SHORT-TOTALS TRADE, BUSINESS, RENTAL, ROYALTY	PT II 30(b)(i)
	0980	SHORT-TOTALS INCOME PRODUCING PROPERTY	PT II 30(b)(ii)
	1060	TRADE, BUSINESS, RENTAL, ROYALTY PROPERTY	PT II 34(a)
	1070	LONG-GAINS FROM CASUALTIES OR THEFTS	PT II 34(b)(ii)
	1100	TRADE, BUSINESS, RENTAL ROYALTY PROPERTY	PT II 34(b)(i)
	1110	INCOMING PRODUCING PROPERTY	PT II 34(b)(ii)
	1130	LONG-TOTAL LOSSES TRADE, BUSINESS, RENTAL, ROYALTY	PT II 35(b)(i)
	1140	LONG-TOTAL LOSSES INCOME PRODUCING PROPERTY	PT II 35(b)(ii)
<b>4797</b>	1250	LOSS FROM LINE 7	PT II 11
<b>6198</b>	0100	OTHER DEDUCTIONS OR LOSSES INCLUDING INVESTMENT INTEREST EXPENSE	PT I 5
	0350	DEDUCTIBLE LOSS FROM SMALLER OF LINE 5 OR 20	PT IV 21
<b>8582</b>	0030	PASSIVE ACTIVITY LOSS NET LOSS	PT I 1b
	0040	PASSIVE ACTIVITY LOSS PRIOR YEAR UNALLOWED LOSSES	PT I 1c
	0070	OTHER PASSIVE ACTIVITIES NET LOSS	PT I 2b
	0080	OTHER PASSIVE ACTIVITIES PRIOR YEAR UNALLOWED LOSSES	PT I 2c
<b>8801</b>	0040	NET MINIMUM TAX MIN TAX CREDIT	PT I 3

**.05 FIELDS DESIGNATED "NO ENTRY" FIELDS (ZEROS ARE NOT ALLOWED IN "NO ENTRY" FIELDS):**

The following fields are designated as **NO ENTRY** fields on the record layouts under the heading Field Description. No entry is allowed in these fields.

<u>FORM/SCH</u>	<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LINE REF</u>
<b>1041</b>	0170	BANKRUPTCY ESTATE - CHAPTER 7	A
	0180	BANKRUPTCY ESTATE - CHAPTER 11	A
	0230	AMENDED RETURN BOX	F
	0630	TREATED AS CREDITED TO BENEFICIARY	24b
	0650	TAX PAID WITH EXTENSION OF TIME TO FILE FORM 2758	24d
	0670	TAX PAID WITH EXTENSION OF TIME TO FILE FORM 8800	24d
	1250	OTHER NONBUSINESS CREDITS	G-2b
	1260	GENERAL BUSINESS CHECK FORM 3800	G-2c
	1340	RECAPTURE TAXES FORM 8611	G-5
<b>SCH C</b>	0010	SOCIAL SECURITY NUMBER	
<b>SCH C-EZ</b>	0010	SOCIAL SECURITY NUMBER	
<b>SCH E</b>	0750	OTHER-DESCRIPTION 5	18
	0760	OTHER AMOUNT A	A-18
	0770	OTHER AMOUNT B	B-18
	0780	OTHER AMOUNT C	C-18
<b>SCH F</b>	0010	SOCIAL SECURITY NUMBER	
	0070	FOREIGN PARTNERSHIP EIN	
	0340	CONSERVATION EXPENSES	PT II 14
<b>SCH H</b>	0015	EMPLOYER NAME CONTROL	
	0020	EMPLOYER SSN	
	0175	ONE STATE ONLY CONTRIBUTIONS NO BOX	10
	0185	TOTAL CONTRIBUTIONS PAID BY APRIL 15 NO BOX	11
	0195	TAXABLE WAGES FOR FUTA ALSO TAXABLE FOR STATE NO BOX	12
	0250	STATE NAME 1	18(a)
	0260	STATE REPORTING NUMBER 1	18(b)
0270	TAXABLE PAYROLL FOR CONTR 1	18(c)	

**.05 FIELDS DESIGNATED "NO ENTRY" FIELDS (ZEROS ARE NOT ALLOWED IN "NO ENTRY" FIELDS): (CON'T)**

<u>FORM/SCH</u>	<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LINE REF</u>	
<b>SCH. H</b>	0280	BEGINNING DATE OF STATE EXPERIENCE RATE PERIOD 1	18(d)	
	0285	ENDING DATE OF STATE EXPERIENCE RATE PERIOD 1	18(e)	
	0290	STATE EXPERIENCE RATE 1	18(e)	
	0300	UNEMPLOYMENT TAX CREDIT AT .054 – 1	18(f)	
	0310	UNEMPLOYMENT TAX CREDIT AT MAXIMUM PERCENT – 1	18(g)	
	0320	ADDITIONAL TAX CREDIT – 1	18(h)	
	0330	CONTRIBUTIONS PAID TO STATE FUND – 1	18(i)	
	0340	STATE NAME – 2	18(a)	
	0350	STATE REPORTING NUMBER – 2	18(b)	
	0360	TAXABLE PAYROLL FOR CONTRIBUTIONS – 2	18(c)	
	0370	BEGINNING DATE OF STATE EXPERIENCE RATE PERIOD – 2	18(d)	
	0375	ENDING DATE OF STATE EXPERIENCE RATE PERIOD – 2	18(d)	
	<b>SCH H</b>	0380	STATE EXPERIENCE RATE – 2	18(e)
		0390	UNEMPLOYMENT TAX CREDIT AT .054 – 2	18(f)
		0400	UNEMPLOYMENT TAX CREDIT AT MAXIMUM PERCENT – 2	18(g)
		0410	ADDITIONAL TAX CREDIT – 2	18(h)
		0420	CONTRIBUTIONS PAID TO STATE FUND – 2	18(i)
		0440	TOTAL ADDITIONAL TAX CREDIT	19)h)
		0450	TOTAL CONTRIBUTIONS TO STATE FUNDS	19(i)
		0460	TENTATIVE TOTAL TAX CREDIT	20
0470		TOTAL TAXABLE WAGES FOR FUTA (SECTION B)	21	
0480		GROSS FUTA TAX AMOUNT	22	
0490		MAXIMUM TAX CREDIT AMOUNT	23	
0500		TOTAL TAX CREDIT ALLOWED	24	
0510		FUTA TAX (SUBTRACT LINE 24 FROM LINE 22)	25	
0550		REQUIRED TO FILE FORM 1040 – NO	28	

**.05 FIELDS DESIGNATED "NO ENTRY" FIELDS (ZEROS ARE NOT ALLOWED IN "NO ENTRY" FIELDS): (CON'T)**

<u>FORM/SCH</u>	<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LINE REF</u>
SCH K-1	0050	AMENDED K-1	
<b>2210</b>	1380	SELF-EMPLOYMENT TAX AMOUNT	PT I 13a
	1590	SELF-EMPLOYMENT TAX AMOUNT	PT I 13b
	1820	SELF-EMPLOYMENT TAX AMOUNT	PT I 13c
	2050	SELF-EMPLOYMENT TAX AMOUNT	PT I 13d
	2170	NET SELF-EMPLOYMENT	PT II 26a
	2190	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28a
	2210	LINE 28 MINUS LINE 29	PT II 29a
	2220	MULTIPLY LINE 31 BY THE SMALLER OF LINE 27 OR LINE 30	PT II 31a
	2260	MULTIPLY LINE 27 BY LINE 33	PT II 33a
	2270	ADD LINES 32 AND 34	PT II 34a
	2280	NET SELF-EMPLOYMENT	PT II 26b
	2300	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28b
<b>2210</b>	2320	LINE 28 MINUS LINE 29	PT II 29b
	2330	MULTIPLY LINE 31 BY THE SMALLER OF LINE 27 OR LINE 30	PT II 31b
	2370	MULTIPLY LINE 27 BY LINE 33 27c OR LINE 38 BY .029	PT II 33b
	2380	ADD LINES 32 AND 34	PT II 33b
	2390	NET SELF-EMPLOYMENT	PT II 26c
	2410	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28c
	2430	LINE 28 MINUS LINE 29	PT II 29c
	2440	MULTIPLY LINE 31 BY THE SMALLER OF LINE 27 OR LINE 30	PT II 31c
	2480	MULTIPLY LINE 27 BY LINE 33	PT II 33c
	2490	ADD LINES 32 AND 34	PT II 34c
	2500	NET SELF-EMPLOYMENT	PT II 26d
	2520	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28d
	2540	LINE 28 MINUS LINE 29	PT II 29d
	2550	MULTIPLY LINE 31 BY THE SMALLER OF LINE 27 OR LINE 30	PT II 31d
	2590	MULTIPLY LINE 27 BY LINE 33	PT II 33d
	2600	ADD LINES 32 AND 34	PT II 34d

**.05 FIELDS DESIGNATED "NO ENTRY" FIELDS (ZEROS ARE NOT ALLOWED IN "NO ENTRY" FIELDS): (CON'T)**

<u>FORM/SCH</u>	<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LINE REF</u>
<b>2439</b>	0010 0050	FOREIGN PARTNERSHIP EIN NAME CONTROL	
<b>3468</b>	0280	POSSESSIONS TAX CREDIT (FORM 5735)	PT II 9I
<b>3800</b>	0040 0090 0100 0110 0120 0135 0137 0139 0140 0220 0300 0305 0320 0330 0340 0350 0370 0460	WELFARE TO WORK CREDIT DISABLED ACCESS RENEWABLE ELECTRICITY INDIAN EMPLOYMENT EMPLOYER SOCIAL SECURITY NEW MARKETS SMALL EMPLOYER PENSION EMPLOYER PROVIDED CHILD CARE CONTRIBUTIONS CARRYBACK GENERAL BUS. CREDIT EDUCATION QUALIFIED RETIREMENT SAVINGS MORTGAGE INTEREST ADOPTION DC FIRST TIME BUYER POSSESSION TAX ELECTRIC VEHICLE ATTACH CORP. COMPUTATION	1c 1h 1i 1j 1k 1m 1n 1o 1p 7 12d 12e 12g 12h 12i 12j 12L 19
<b>4255</b>	0009	FOREIGN PARTNERSHIP EIN	
<b>4562</b>	0010	FOREIGN PARTNERSHIP EIN	
<b>4684</b>	0010	FOREIGN PARTNERSHIP EIN	
<b>4797</b>	0010 1350 1360 1550 1790 2030 2270	FOREIGN PARTNERSHIP EIN INDIVIDUAL RETURN FORM 4684 SEC B PT II (LOSS) INDIVIDUAL RETURN GAIN OR LOSS SEC 291 AMOUNT PROPERTY A SEC 291 AMOUNT PROPERTY B SEC 291 AMOUNT PROPERTY C SEC 291 AMOUNT PROPERTY D	PT II 18b(1) PT II 18b(2) PT III 26f A PT III 26f B PT III 26f C PT III 26f D

**.05 FIELDS DESIGNATED "NO ENTRY" FIELDS (CONTINUED)**

<b>4835</b>	0010	SOCIAL SECURITY NUMBER	
	0220	CONSERVATION EXPENSES	PT II 10
<b>5884</b>	0110	FOREIGN PARTNERSHIP EIN	
<b>6252</b>	0010	FOREIGN PARTNERSHIP EIN	
<b>6478</b>	0010	FOREIGN PARTNERSHIP EIN	
	0300	EDUCATION	15d
	0305	QUALIFIED RETIREMENT	15e
	0320	MORTGAGE INTEREST	15g
	0330	ADOPTION	15h
	0340	DC FIRST TIME BUYER	15i
	0350	POSSESSION TAX	15j
	0370	ELECTRIC VEHICLE	15L
<b>6765</b>	0010	FOREIGN PARTNERSHIP EIN	
<b>8586</b>	0010	FOREIGN PARTNERSHIP EIN	
	0210	EDUCATION	11d
	0215	QUALIFIED RETIREMENT	11e
	0230	MORTGAGE INTEREST	11g
	0240	ADOPTION	11h
	0250	DC FIRST TIME BUYER	11i
	0260	POSSESSION TAX	11j
	0280	ELECTRIC VEHICLE	11L
<b>8820</b>	0010	FOREIGN PARTNERSHIP EIN	
	0120	EDUCATION	8d
	0125	QUALIFIED RETIREMENT	8e
	0140	MORTGAGE INTEREST	8g
	0150	ADOPTION	8h
	0160	DC FIRST TIME BUYER	8i
	0170	POSSESSION TAX	8j
	0190	ELECTRIC VEHICLE	8L
<b>8824</b>	0010	FOREIGN PARTNERSHIP EIN	
<b>8830</b>	0010	FOREIGN PARTNERSHIP EIN	
	0120	EDUCATION	8d
	0125	QUALIFIED RETIREMENT	8e
	0140	MORTGAGE INTEREST	8g
	0150	ADOPTION	8h
	0160	DC FIRST TIME BUYER	8i
	0170	POSSESSION TAX	8j
	0190	ELECTRIC VEHICLE	8L



**.06 FIELDS WHICH REPRESENT "X" OR BLANK ENTRIES:**

The following fields are designated as "X" or **BLANK** fields on the Record Layouts. Only "X"s or **Blanks** are allowed.

<u>FORM/SCH</u>	<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LINE REF</u>
<b>1041</b>	0025	"SECTION 642(I)TRUST" INDICATOR	
	0130	DECEDENT ESTATE	A
	0140	SIMPLE TRUST	A
	0150	COMPLEX TRUST	A
	0151	QUALIFIED DISABILITY TRUST	A
	0152	ESBT	A
	0160	GRANTOR TYPE TRUST	A
	0190	POOLED INCOME FUND	A
	0210	INITIAL RETURN BOX	F
	0220	FINAL RETURN BOX	F
	0250	CHANGE IN FIDUCIARY'S NAME	F
	0260	CHANGE IN FIDUCIARY'S ADDRESS	F
	0280	NON EXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS	E
	0290	NON EXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS	E
	0300	NON EXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS	E
	0303	POOLED MORTGAGE BOUGHT	G
<b>1041</b>	0305	POOLED MORTGAGE SOLD	G
	0410	FORM 4952 ATTACHED	10
	0660	TAX PAID WITH EXTENSION OF TIME TO FILE FORM 8736	24d
	0695	IF ANY IS FROM FORM(S)1099 CHECK	24e
	0825	PAID PREPARER AUTH YES BOX	
	0826	PAID PREPARER AUTH NO BOX	
	0840	PREPARED SELF-EMPLOYED	
	1190	TAX RATE SCHEDULE	G-1a
	1200	TAX SCHEDULE D	G-1
	1270	GENERAL BUS CHECK FORM (SPECIFY)	G-2c
	1330	RECAPTURE TAXES FORM 4255	G-5
	1390	TAX EXEMPT INCOME – YES BOX	1
	1395	TAX EXEMPT INCOME – NO BOX	1
	1420	INDIVIDUAL EARNINGS – YES BOX	2
	1425	INDIVIDUAL EARNINGS – NO BOX	2
	1430	FOREIGN ACCOUNT – YES BOX	3
	1435	FOREIGN ACCOUNT – NO BOX	3
	1450	FOREIGN TRUST – YES BOX	4

**.06 FIELDS WHICH REPRESENT 'X' OR BLANK ENTRIES: (CON'T)**

<b>FORM/SCH</b>	<b>FIELD</b>	<b>IDENTIFICATION</b>	<b>LINE REF</b>	
<b>1041</b>	1452	FOREIGN TRUST – NO BOX	4	
	1455	SELLER-FINANCED MORTGAGE INTEREST – YES BOX	5	
	1460	SELLER-FINANCED MORTGAGE INTEREST – NO BOX	5	
	1470	COMPLEX TRUST	I-6	
	1480	SEC 643(E)(3) ELEC (SCHEDULE)	I-7	
	1490	DECEDENT'S ESTATE 2-YEARS OR MORE	I-8	
	1500	ANY TRUST BENEFICIARIES SKIP PERSONS – YES BOX	9	
	1505	ANY TRUST BENEFICIARIES SKIP PERSONS – NO BOX	9	
	<b>SCH C</b>	0080	CASH ACCOUNTING METHOD	F(1)
		0090	ACCRUAL ACCOUNTING METHOD	F(2)
0100		OTHER ACCOUNTING METHOD	F(3)	
0120		MATERIALLY PARTICIPATE DURING CURRENT TAX YEAR – YES BOX	G	
0125		MATERIALLY PARTICIPATE DURING CURRENT TAX YEAR – NO BOX	G	
0130		BUSINESS STARTED DURING CURRENT TAX YEAR	H	
<b>SCH C</b>	0140	STATUTORY EMPLOYEE EARNINGS INDICATOR	1	
	0550	ALL INVESTMENT AT RISK	32a	
	0560	SOME INVESTMENT NOT AT RISK	32b	
	0590	CLOSING INVENTORY COST METHOD	33a	
	0600	LOWER COST/MARKET	33b	
	0610	OTHER CLOSING INVENTORY METHOD	33c	
	0630	CHANGE INVENTORY – YES BOX	34	
	0635	CHANGE INVENTORY – NO BOX	34	
	0780	ANOTHER VEHICLE – YES BOX	45	
	0785	ANOTHER VEHICLE – NO BOX	45	
	0790	OFF-DUTY HOURS – YES BOX	46	
	0795	OFF-DUTY HOURS – NO BOX	46	
	0800	EVIDENCE TO SUPPORT DEDUCTION – YES BOX	47a	
	0805	EVIDENCE TO SUPPORT DEDUCTION – NO BOX	47a	
	0810	EVIDENCE WRITTEN – YES BOX	47b	

**.06 FIELDS WHICH REPRESENT 'X' OR BLANK ENTRIES: (CON'T)**

<b><u>FORM/SCH</u></b>	<b><u>FIELD</u></b>	<b><u>IDENTIFICATION</u></b>	<b><u>LINE REF</u></b>
<b>SCH C</b>	0815	EVIDENCE WRITTEN – NO BOX	47b
<b>SCH C-EZ</b>	0080	STATUTORY EMPLOYEE EARNINGS INDICATOR	1
	0170	ANOTHER VEHICLE – YES BOX	6
	0175	ANOTHER VEHICLE – NO BOX	6
	0180	OFF-DUTY HOURS – YES BOX	7
	0185	OFF-DUTY HOURS – NO BOX	7
	0190	EVIDENCE TO SUPPORT DEDUCTION – YES BOX	8a
	0195	EVIDENCE TO SUPPORT DEDUCTION – NO BOX	8a
	0200	EVIDENCE WRITTEN – YES BOX	8b
	0205	EVIDENCE WRITTEN – NO BOX	8b
<b>SCH E</b>	0070	PERSONAL USE – YES BOX	A-2
	0075	PERSONAL USE – NO BOX	A-2
	0080	PERSONAL USE 14 DAYS – YES BOX	B-2
	0085	PERSONAL USE 14 DAYS – NO BOX	B-2
	0090	PERSONAL USE 10% - YES BOX	C-2
	0095	PERSONAL USE 10% - NO BOX	C-2
	1030	FOREIGN PARTNER	28A
	1060	SOME IS NOT AT RISK	28A(e)
	1170	FOREIGN PARTNER	28B(c)
	1200	SOME IS NOT AT RISK	28B(e)
	1310	FOREIGN PARTNER	28C(c)
	1340	SOME IS NOT AT RISK	28C(e)
	1450	FOREIGN PARTNER	28D(c)
	1480	SOME IS NOT AT RISK	28D(e)
	1590	FOREIGN PARTNER	28E(c)
	1620	SOME IS NOT AT RISK	27E(e)

**.06 FIELDS WHICH REPRESENT 'X' OR BLANK ENTRIES: (CON'T)**

<b>FORM/SCH</b>	<b>FIELD</b>	<b>IDENTIFICATION</b>	<b>LINE REF</b>
<b>SCH F</b>	0040	ACCOUNTING METHOD (CASH)	C1
	0050	ACCOUNTING METHOD (ACCRUAL)	C2
	0080	MATERIALLY PARTICIPATE – YES BOX	E
	0085	MATERIALLY PARTICIPATE – NO BOX	E
	0260	ELECTION TO DEFER TO 2001	PT I 8c
	0740	ALL INVESTMENT IS AT RISK	PT II 37a
	0750	SOME INVESTMENT IS NOT AT RISK	PT II 37b
<b>SCH H</b>	0040	CASH WAGE OVER \$1400 PAID YEARLY – YES BOX	A
	0045	CASH WAGE OVER \$1400 PAID YEARLY – NO BOX	A
	0050	FED INC TAX WITHHELD – YES BOX	B
	0055	FED INC TAX WITHHELD – NO BOX	B
	0060	CASH WAGE OVER \$1000 PAID QUARTERLY – NO BOX	C
	0065	CASH WAGE OVER \$1000 PAID QUARTERLY – YES BOX	C
	0150	CASH WAGES OVER \$1000 PAID QUARTERLY – NO BOX	9
	0155	CASH WAGES OVER \$1000 PAID QUARTERLY – YES BOX	9
	0170	ONE STATE CONTR – YES BOX	10
	0180	TOTAL CONTRIBUTIONS PAID BY APRIL 15 – YES BOX	11
	0190	TAXABLE WAGES FOR FUTA ALSO TAXABLE FOR STATE – YES BOX	12
	0540	REQUIRED TO FILE FORM 1040 – YES	28
	0550	REQUIRED TO FILE FORM 1040 – NO	28
	<b>SCH K-1</b>	0060	FINAL K-1
<b>1116</b>	0020	PASSIVE INCOME	a
	0030	HIGH WITHHOLDING TAX INTEREST	b
	0040	FINANCIAL SERVICES INCOME	c
	0050	SHIPPING INCOME	d
	0060	DIV FROM DISC OR FORMER DISC	e
	0070	DISTRIBUTIONS FROM FSC/FORMER FSC	f
	0080	LUMP-SUM DISTRIBUTIONS	g
	0085	SECTION 901(j) INCOME	h
	0090	INCOME RE-SOURCED BY TREATY	i
	0095	GENERAL LIMITATION INCOME	j

**.06 FIELDS WHICH REPRESENT 'X' OR BLANK ENTRIES: (CON'T)**

<b>FORM/SCH</b>	<b>FIELD</b>	<b>IDENTIFICATION</b>	<b>LINE REF</b>
<b>1116</b>	0650	FRGN TAXES PAID OR ACCRUED:(PAID)	PT II m
	0660	FRGN TAXES PAID OR ACCRUED:(ACCRD)	PT II n
<b>2210</b>	0110	OWE PENALTY NO BOX	PT I 9
	0120	OWE PENALTY YES BOX	PT I 9
	0130	WAIVER REQUEST-ENTIRE PENALTY	PTI I A
	0140	WAIVER REQUEST-PARTIAL PENALTY	PTI I B
	0150	INCOME VARIED	PTI I C
	0160	LOWER PENALTY	PTI I D
	0170	JOINT RETURN T	PTI I E
<b>2210F</b>	0013	WAIVER OF PENALTY BOX	1a
	0016	FILING STATUS CHANGED BOX	1b
<b>2439</b>	0010	VOID INDICATOR BOX	
	0020	CORRECTED INDICATOR BOX	
<b>3468</b>	0020	SECTION 47(d)(5) ELECTION	1a
	0045	HISTORIC STRUCTURE CERTIFICATION ON FILE	1c
<b>4136</b>	0250	DIESEL FUEL BOX	3
	0360	KEROSENE BOX	4
	0570	UNDYED DIESEL FUEL BOX	6
	0640	VENDORS OF UNDYED KEROSENE BOX	7
<b>4562</b>	0188	GROUP ANY ASSETS	PT III 18
	0810	EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY – YES BOX	PT V SEC A 24(a)
	0815	EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY – NO BOX	PT V SEC A 24(a)
	0820	EVIDENCE WRITTEN – YES BOX	PT V SEC A 24(b)
	0825	EVIDENCE WRITTEN – NO BOX	PT V SEC A 24(b)
	1390	VEHICLE 1 AVAILABLE FOR PERSONAL USE – YES BOX	PT V SEC B 34(a)
	1395	VEHICLE 1 AVAILABLE FOR PERSONAL USE – NO BOX	PT V SEC B 34(a)
	1400	VEHICLE 1 USED MORE THAN 5% OWNER/RELATED PERSON – YES BOX	PT V SEC B 35(a)
	1405	VEHICLE 1 USED MORE THAN 5% OWNER/RELATED PERSON – NO BOX	PT V SEC B 35(a)
	1410	VEHICLE 1 ANOTHER AVAILABLE FOR PERSONAL USE - YES BOX	PT V SEC B 36(a)

**.06 FIELDS WHICH REPRESENT 'X' OR BLANK ENTRIES: (CON'T)**

<b><u>FORM/SCH</u></b>	<b><u>FIELD</u></b>	<b><u>IDENTIFICATION</u></b>	<b><u>LINE REF</u></b>
<b>4562</b>	1415	VEHICLE 1 ANOTHER AVAILABLE FOR PERSONAL USE – NO BOX	PT V SEC B 36(a)
	1460	VEHICLE 2 AVAILABLE FOR PERSONAL USE – YES BOX	PT V SEC B 34(b)
	1465	VEHICLE 2 AVAILABLE FOR PERSONAL USE – NO BOX	PT V SEC B 34(b)
	1470	VEHICLE 2 USED MORE THAN 5% OWNER/RELATED PERSON – YES BOX	PT V SEC B 35(b)
	1475	VEHICLE 2 USED MORE THAN 5% OWNER/RELATED PERSON – NO BOX	PT V SEC B 35(b)
	1480	VEHICLE 2 ANOTHER AVAILABLE FOR PERSONAL USE – YES BOX	PT V SEC B 36(b)
	1485	VEHICLE 2 ANOTHER AVAILABLE FOR PERSONAL USE – NO BOX	PT V SEC B 36(b)
	1530	VEHICLE 3 AVAILABLE FOR PERSONAL USE – YES BOX	PT V SEC B 34(c)
	1535	VEHICLE 3 AVAILABLE FOR PERSONAL USE – NO BOX	PT V SEC B 34(c)
	1540	VEHICLE 3 USED MORE THAN 5% OWNER/RELATED PERSON – YES BOX	PT V SEC B 35(c)

**.06 FIELDS WHICH REPRESENT 'X' OR BLANK ENTRIES: (CON'T)**

<b><u>FORM/SCH</u></b>	<b><u>FIELD</u></b>	<b><u>IDENTIFICATION</u></b>	<b><u>LINE REF</u></b>
<b>4562</b>	1545	VEHICLE 3 USED MORE THAN 5% OWNER/RELATED PERSON – NO BOX	PT V SEC B 35(c)
	1550	VEHICLE 3 ANOTHER AVAILABLE FOR PERSONAL USE – YES BOX	PT V SEC B 36(c)
	1555	VEHICLE 3 ANOTHER AVAILABLE FOR PERSONAL USE – NO BOX	PT V SEC B 36(c)
	1600	VEHICLE 4 AVAILABLE FOR PERSONAL USE – YES BOX	PT V SEC B 34(d)
	1605	VEHICLE 4 AVAILABLE FOR PERSONAL USE – NO BOX	PT V SEC B 34(d)
	1610	VEHICLE 4 USED MORE THAN 5% OWNER/RELATED PERSON – YES BOX	PT V SEC B 35(d)
	1615	VEHICLE 4 USED MORE THAN 5% OWNER/RELATED PERSON – NO BOX	PT V SEC B 35(d)
	1620	VEHICLE 4 ANOTHER AVAILABLE FOR PERSONAL USE - YES BOX	PT V SEC B 36(d)
	1625	VEHICLE 4 ANOTHER AVAILABLE FOR PERSONAL USE – NO BOX	PT V SEC B 36(d)
	1670	VEHICLE 5 AVAILABLE FOR PERSONAL USE – YES BOX	PT V SEC B 34(e)
	1675	VEHICLE 5 AVAILABLE FOR PERSONAL USE – NO BOX	PT V SEC B 34(e)
	1680	VEHICLE 5 USED MORE THAN 5% OWNER/RELATED PERSON – YES BOX	PT V SEC B 35(e)
	1685	VEHICLE 5 USED MORE THAN 5% OWNER/RELATED PERSON – NO BOX	PT V SEC B 35(e)
	1690	VEHICLE 5 ANOTHER AVAILABLE FOR PERSONAL USE - YES BOX	PT V SEC B 36(e)
	1695	VEHICLE 5 ANOTHER AVAILABLE FOR PERSONAL USE – NO BOX	PT V SEC B 36(e)
	1740	VEHICLE 6 AVAILABLE FOR PERSONAL USE – YES BOX	PT V SEC B 34(f)
	1745	VEHICLE 6 AVAILABLE FOR PERSONAL USE – NO BOX	PT V SEC B 34(f)
	1750	VEHICLE 6 USED MORE THAN 5% OWNER/RELATED PERSON – YES BOX	PT V SEC B 35(f)
	1755	VEHICLE 6 USED MORE THAN 5% OWNER/RELATED PERSON – NO BOX	PT V SEC B 35(f)
	1760	VEHICLE 6 ANOTHER AVAILABLE FOR PERSONAL USE - YES BOX	PT V SEC B 36(f)

**.06 FIELDS WHICH REPRESENT 'X' OR BLANK ENTRIES: (CON'T)**

<b>FORM/SCH</b>	<b>FIELD</b>	<b>IDENTIFICATION</b>	<b>LINE REF</b>	
<b>4562</b>	1765	VEHICLE 6 ANOTHER AVAILABLE FOR PERSONAL USE – NO BOX	PT V SEC B 36(f)	
	1770	MAINTAIN WRITTEN STATEMENT INCLUDING COMMUTING – YES BOX	PT V SEC C 37	
	1775	MAINTAIN WRITTEN STATEMENT INCLUDING COMMUTING – NO BOX	PT V SEC C 37	
	1780	MAINTAIN WRITTEN STATEMENT PROHIBITING PERSONAL USE – YES BOX	PT V SEC C 38	
	1785	MAINTAIN WRITTEN STATEMENT PROHIBITING PERSONAL USE – NO BOX	PT V SEC C 38	
	1790	TREAT USE BY EMPLOYEES AS PERSONAL USE – YES BOX	PT V SEC C 39	
	1795	TREAT USE BY EMPLOYEES AS PERSONAL USE – NO BOX	PT V SEC C 39	
	1800	PROVIDE MORE THAN 5 VEHICLES - YES BOX	PT V SEC C 40	
	1805	PROVIDE MORE THAN 5 VEHICLES - NO BOX	PT V SEC C 40	
	1810	MEET REQUIREMENTS CONCERNING FLEET VEHICLE OR QUALIFIED AUTO DEMO USE – YES BOX	PT V SEC C 41	
	1815	MEET REQUIREMENTS CONCERNING FLEET VEHICLE OR QUALIFIED AUTO DEMO USE – NO BOX	PT V SEC C 41	
	<b>4835</b>	0030	ACTIVELY PARTICIPATE – YES BOX	A
		0035	ACTIVELY PARTICIPATE – NO BOX	A
		0160	IF ELECT TO DEFER TO 19XX ATT	PT I 5c
		0640	ALL INVESTMENT IS AT RISK	33a
0650		SOME INVESTMENT IS NOT AT RISK	33b	
<b>4970</b>	0070	DOMESTIC TRUST INDICATOR	E	
	0080	FOREIGN TRUST INDICATOR	E	
<b>4972</b>	0024	DISTR OF QUAL PLAN – YES BOX	1	
	0026	DISTR OF QUAL PLAN – NO BOX	1	
	0030	ROLLOVER – YES BOX	2	
	0040	ROLLOVER – NO BOX	2	
	0042	BENEFICIARY OF QUALIFIED PARTICIPANT – YES BOX	3	



**.06 FIELDS WHICH REPRESENT 'X' OR BLANK ENTRIES: (CON'T)**

<b>FORM/SCH</b>	<b>FIELD</b>	<b>IDENTIFICATION</b>	<b>LINE REF</b>
<b>4972</b>	0044	BENEFICIARY OF QUALIFIED PARTICIPANT – NO BOX	3
	0084	QUAL AGE – FIVE YR MEMBER – YES BOX	4
	0086	QUAL AGE – FIVE YR MEMBER – NO BOX	4
	0190	PRIOR YEAR DISTRIBUTION – YES BOX	5a
	0200	PRIOR YEAR DISTRIBUTION – NO BOX	5a
	0201	BENEFICIARY DISTRIBUTION – YES BOX	5b
	0202	BENEFICIARY DISTRIBUTION – NO BOX	5b
	<b>6198</b>	0220	AT RISK EFFECTIVE DATE BOX
0230		PRIOR YEAR F6198, LINE 19 BOX	PT III 15b
0250		INCREASES SINCE EFFECT DATE BOX	PT III 16a
0260		INCREASES END OF PRIOR TAX YR BOX	PT III 16b
0290		DECREASES SINCE EFFECT DATE BOX	PT III 18a
0300		DECR SINCE END OF PRIOR YR BOX	PT III 18b
<b>6252</b>	0050	PROPERTY SOLD TO RELATED PARTY – YES BOX	3
	0055	PROPERTY SOLD TO RELATED PARTY – NO BOX	3
	0060	MARKET SECURITY – YES BOX	4
	0065	MARKET SECURITY – NO BOX	4
	0300	SECOND DISPOSITION – YES BOX	28
	0305	SECOND DISPOSITION – NO BOX	28
	0310	2ND DISP MORE THAN 2 YEARS AFTER 1ST DISP	29a
	0330	1ST DISP SALE/EXCHANGE	29b
	0340	2ND DISP INVOLUNTARY CONVERSION	29c
	0350	2ND DISP AFTER DEATH OF ORIGINAL SELLER/BUYER	29d
0360	DISPOSITION NOT TO AVOID TAX	29e	
<b>8582-CR</b>	0470	ELECTION TO INCREASE BASIS OF CREDIT PROPERTY BOX	38
<b>8586</b>	0050	DECREASE IN BASIS – YES	3(b)
	0060	DECREASE IN BASIS – NO	3(b)

**.06 FIELDS WHICH REPRESENT 'X' OR BLANK ENTRIES: (CON'T)**

<b><u>FORM/SCH</u></b>	<b><u>FIELD</u></b>	<b><u>IDENTIFICATION</u></b>	<b><u>LINE REF</u></b>
<b>8609</b>	0010	ADDITION TO QUALIFIED BASIS	
	0230	BASIS INCREASED	3(b)
	0270		6(a)
	0280		6(b)
	0290		6(c)
	0300		6(d)
	0310		6(e)
	0315		6(f)
	0325		6(g)
	0350		8(b)
	0355		8(b)
	0360		9(a)
	0365		9(a)
	0370		9(b)
	0375		9(b)
	0380		10(a)
	0385		10(a)
	0390		10(b)
	0400		10(c)
	0410		10(c)
0420		10(c)	
0430		10(d)	
<b>8609 SCH. A</b>	0032	HAVE ORIGNIAL 8609-YES	D
	0033	HAVE ORIGNIAL 8609-NO	D
	0035	LOW INCOME HOUSING – YES	E
	0036	LOW INCOME HOUSING – NO	E
	0038	DECREASE IN BASIS – YES	F
	0039	DECREASE IN BASIS – NO	F
<b>8824</b>	0080	RELATED PARTY EXCHANGE – YES PARTY. YES, THIS TAX YEAR	7
	0100	RELATED PARTY EXCHANGE – NO	7
	0180	DURING YEAR DID RELATED PARTY SELL OR DISPOSE OF PROPERTY – YES BOX	PT II 9
	0185	DURING YEAR DID RELATED PARTY SELL OR DISPOSE OF PROPERTY – NO BOX	PT II 9
	0190	DURING YEAR DID YOU SELL OR DISPOSE OF PROPERTY – YES BOX	PT II 10
	0195	DURING YEAR DID YOU SELL OR DISPOSE OF PROPERTY – NO BOX	PT II 10
	0200	DISPOSITION AFTER DEATH OF EITHER RELATED PARTIES	PT II 11a

<u>FORM/SCH</u>	<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LINE REF</u>
8824	0210	DISPOSITION WAS AN INVOLUNTARY CONVERSION	PT II 11b
	0220	YOU CAN ESTABLISH TO SATISFACTION THAT NEITHER HAD TAX AVOIDANCE	PT II 11c
<b>SUMMARY</b>	0070	PREPARER'S SELF-EMPLOYMENT INDICATOR	

**.07 FIELDS WHICH REPRESENT "LITERALS" ENTRIES**

The following fields represent fields that can contain literals. The Field Description on the record layout will indicate the approved "LITERAL".

<u>FORM/SCH</u>	<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LINE REF</u>
1041	0060	ESTATE/TRUST NAME LINE	
	0375	FORM 4684	7
	0470	NATURE OF OTHER DEDUCTIONS	15
	0600	ESTAX CREDITED TO TRUST "SECT 643(G)"	25a
	1220	FORM8621ONLYbbbbbbbb	G-2b
	1280	FORM (SPECIFY) "3468"	G-2c
	1367	"FROMFORM4970bbbbbbbb" OR "SECTION453A(C)INTEREST" OR "SEC641(C)bbbbbbbb"	G-7
<b>SCH E</b>	1020	PART/S-CORP IND "P" OR "S"	27A(b)
	1090	PYA INDICATOR "PYA"	27A(h)
	1110	PYA INDICATOR "PYA"	27A(i)
	1140	PYA INDICATOR "PYA"	27A(k)
	1160	PART/S-CORP IND "P" OR "S"	27B(b)
	1230	PYA INDICATOR "PYA"	27B(h)
	1250	PYA INDICATOR "PYA"	27B(i)
	1280	PYA INDICATOR "PYA"	27B(k)
	1300	PART/S-CORP IND "P" OR "S"	27C(b)
	1370	PYA INDICATOR "PYA"	27C(h)

**.07 FIELDS WHICH REPRESENT "LITERALS" ENTRIES: (CON'T)**

<b><u>FORM/SCH</u></b>	<b><u>FIELD</u></b>	<b><u>IDENTIFICATION</u></b>	<b><u>LINE REF</u></b>
	1390	PYA INDICATOR "PYA"	27C(i)
	1420	PYA INDICATOR "PYA"	27C(k)
	1440	PART/S-CORP IND "P" OR "S"	27D(b)
	1510	PYA INDICATOR "PYA"	27D(h)
	1530	PYA INDICATOR "PYA"	27D(i)
	1560	PYA INDICATOR "PYA"	27D(k)
	1580	PART/S-CORP IND "P" OR "S"	27E(b)
	1650	PYA INDICATOR "PYA"	27E(h)
	1670	PYA INDICATOR "PYA"	27E(i)
	1700	PYA INDICATOR "PYA"	27E(k)
	2030	SCH K1 ES PYMT "ES PYMNT CLAIMED"	36
<b>SCH F</b>	0720	PAL INDICATOR "PAL"	36
<b>SCH J</b>	1490	BENEFICIARY'S NAME "SEE STATEMENT ATTACHED"	PT IV
<b>SCH K-1</b>	0070	BENEFICIARY'S IDENTIFYING NUMBER "FOREIGNUS"	
<b>1116</b>	0007	ALT MIN TAX	
	0120	GROSS INCOME SOURCE "WAGES " "DIVIDENDS"	PT I 1A
	0290	GROSS INCOME SOURCE "WAGES " "DIVIDENDS"	PT I 1B
	0460	GROSS INCOME SOURCE "WAGES " "DIVIDENDS"	PT I 1C
<b>3468</b>	0140	TAX REFORM ACT LITERAL	PT I 5
<b>3800</b>	0450	SECTION LITERAL	9
<b>4255</b>	0483	"TAX FROM ATTACHED"	9

**.07 FIELDS WHICH REPRESENT "LITERALS" ENTRIES: (CON'T)**

<b>FORM/SCH</b>	<b>FIELD</b>	<b>IDENTIFICATION</b>	<b>LINE REF</b>	
<b>4562</b>	0210	MACRS 3-YR PROPERTY CONVENTION "HY", "MQ", "MM"	PT III 19a(e)	
	0260	MACRS 5-YR PROPERTY CONVENTION "HY", "MQ", "MM"	PT III 19b(e)	
	0310	MACRS 7-YR PROPERTY CONVENTION "HY", "MQ", "MM"	PT III 19c(e)	
	0360	MACRS 10-YR PROPERTY CONVENTION "HY", "MQ", "MM"	PT III 19d(e)	
	0410	MACRS 15-YR PROPERTY CONVENTION "HY", "MQ", "MM"	PT III 19e(e)	
	0460	MACRS 20-YR PROPERTY CONVENTION "HY", "MQ", "MM"	PT III 19f(e)	
	0630	ADS (CLASS LIFE) CONVENTION "HY", "MQ", "MM"	PT III 20a(e)	
	0660	ADS (12 YEAR) CONVENTION "HY", "MQ", "MM"	PT III 20b(e)	
	1175	DEPRECIATION ITEM 1 METHOD/ CONV "HY", "MQ", "MM", "PRE"	PT V SEC A 27(g)	
	1245	DEPRECIATION ITEM 2 METHOD/ CONV "HY", "MQ", "MM", "PRE"	PT V SEC A 27(g)	
	1315	DEPRECIATION ITEM 3 METHOD/ CONV "HY", "MQ", "MM", "PRE"	PT V SEC A 27(g)	
	<b>4684</b>	1000	PAL INDICATOR "PAL"	PT II 31
		1020	PAL INDICATOR "PAL"	PT II 32
		1170	PAL INDICATOR "PAL"	PT II 38(a)
1190		PAL INDICATOR "PAL"	PT II 38(b)	
<b>4797</b>	0050	DATE ACQUIRED ITEM 1 "INHERIT"	PT I 2(b)	
	0130	DATE ACQUIRED ITEM 2 "INHERIT"	PT I 2(b)	
	0200	DATE ACQUIRED ITEM 3 "INHERIT"	PT I 2(b)	
	0280	DATE ACQUIRED ITEM 4 "INHERIT"	PT I 2(b)	
	0700	ORD G/L DATE ACQ ITEM 1 "INHERIT"	PT II 10(b)	
	0780	ORD G/L DATE ACQ ITEM 2 "INHERIT"	PT II 10(b)	
	0860	ORD G/L DATE ACQ ITEM 3 "INHERIT"	PT II 10(b)	
	0940	ORD G/L DATE ACQ ITEM 4 "INHERIT"	PT II 10(b)	
	1275	PAL INDICATOR "PAL"	PT II 14	

**.07 FIELDS WHICH REPRESENT "LITERALS" ENTRIES: (CON'T)**

<b><u>FORM/SCH</u></b>	<b><u>FIELD</u></b>	<b><u>IDENTIFICATION</u></b>	<b><u>LINE REF</u></b>
<b>4835</b>	0620	PAL INDICATOR "PAL"	32
<b>6765</b>	0170	ELECTING REDUCED CREDIT	16
	0420	ELECTING REDUCED CREDIT	39
<b>8271</b>	0040	TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA"	1(b)
	0080	TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA"	2(b)
	0120	TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA"	3(b)
	0160	TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA"	4(b)
	0200	TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA"	5(b)
	0240	TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA"	6(b)
	0280	TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA"	7(b)
	0320	TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA"	8(b)
	0360	TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA"	9(b)
	0400	TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA"	10(b)
<b>8824</b>	0100	RELATED ID "APPLD FOR"	PT II 8
<b>8829</b>	0515	"SEE ATTACHED"	

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## SECTION B TRANSMISSION (TRANA) RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0120
		4	5 -	8	*****
0000		6	9 -	14	"TRANAb"
0010		9	15 -	23	N (MUST MATCH SAME FIELD ON "TRANB" RECORD)
0020		35	24 -	58	A/N
0030		16	59 -	74	"PREPARER" OR "PREPARER'S AGENT"
0040		1	75 -	75	"B" = OGDEN
0050		8	76 -	83	N FORMAT: YYYYMMDD
0060		7	84 -	90	N (ETIN PLUS TRANSMITTER'S USER CODE) FORMAT: NNNNNnn NNNNN=ETIN nn=TRANSMITTER'S USE CODE; MAY BE ZERO FILLED
0070		3	91 -	93	N RANGE: 001-366
0080		2	94 -	95	N FOR JULIAN DATE IN (FIELD 0070)
NOTE: SEQUENCE NUMBER MUST BE UNIQUE FOR EVERY TRANSMISSION.					
0090		1	96 -	96	"A" = ASCII FORMAT
0100		1	97 -	97	"F" = FIXED "V" = VARIABLE
0110		6	98 -	103	IRS USE ONLY
0120		5	104 -	108	BLANKS
0130		1	109 -	109	BLANKS
0140		1	110 -	110	"C" = CURRENT "P" = PRIOR
0150		6	111 -	116	IRS USE ONLY
0160		1	117 -	117	"P" = PRODUCTION "T" = TEST
0170		1	118 -	118	"F" = FIDUCIARY RETURN
0180		1	119 -	119	IRS USE ONLY
		1	120 -	120	"#"
					RECORD TERMINUS CHARACTER



SECTION B TRANSMISSION (TRANB) RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0120
		4	5 -	8	*****
0000		6	9 -	14	"TRANBb"
0010		9	15 -	23	N (MUST MATCH SAME FIELD ON "TRANA" RECORD)
0020		35	24 -	58	A/N
0030		35	59 -	93	A/N
0040		10	94 -	103	N
0050		16	104 -	119	BLANKS
		1	120 -	120	"#"

## SECTION B FORM 1041 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1035
		4	5 -	8	*****
0000		6	9 -	14	"RETbbb"
0001		6	15 -	20	"1041bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		6	36 -	41	N FORMAT: YYYYMM
0006		1	42 -	42	BLANK
0007		2	43 -	44	N "00" OR "01"
NOTE: VALUE = "00" IF A SINGLE RETURN IS RELATED TO A FORM 8453-F. VALUE = "01" IF THE RETURN IS PART OF A SERIES OF RETURNS RELATED TO A FORM 8453-F.					
0010		8	45 -	52	FORMAT: YYYYMMDD OR BLANK
0020		8	53 -	60	FORMAT: YYYYMMDD OR BLANK
0025		1	61 -	61	"X" OR BLANK
0030		4	62 -	65	A/N
0040	C	9	66 -	74	N
0050	D	8	75 -	82	FORMAT: YYYYMMDD
0060		35	83 -	117	A/N or "GNMA" or "GINNIE MAE" or "FNMA" or "FANNIE MAE"
*0070		35	118 -	152	A/N OR "STMbnn" OR BLANK
0080		35	153 -	187	A/N
0090		35	188 -	222	A/N
0100		22	223 -	244	A/N
0110		2	245 -	246	A/N

NOTE: FOR FOREIGN COUNTRIES ".b" (PERIOD AND A BLANK SPACE) IS ALLOWED

## SECTION B FORM 1041 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0120	ZIP CODE		12	247 - 258		N OR nnnnnnnnnnbbb OR nnnnnbbbbbb OR OR BLANK
0130	DECEDENT ESTATE	A	1	259 - 259		"X" OR BLANK
0140	SIMPLE TRUST	A	1	260 - 260		"X" OR BLANK
0150	COMPLEX TRUST	A	1	261 - 261		"X" OR BLANK
0151	QUALIFIED DISABILITY TRUST	A	1	262 - 262		"X" OR BLANK
0152	ESBT	A	1	263 - 263		"X" OR BLANK
0160	GRANTOR TYPE TRUST	A	1	264 - 264		"X" OR BLANK
0170	BANKRUPTCY ESTATE-CHPT. 7	A	1	265 - 265		NO ENTRY
0180	BANKRUPTCY ESTATE-CHPT. 11	A	1	266 - 266		NO ENTRY
0190	POOLED INCOME FUND	A	1	267 - 267		"X" OR BLANK
@0200	POOLED INCOME FUND STATEMENT	A	6	268 - 273		"STMbnn" OR BLANK
0210	INITIAL RETURN BOX	F	1	274 - 274		"X" OR BLANK
0220	FINAL RETURN BOX	F	1	275 - 275		"X" OR BLANK
0230	AMENDED RETURN BOX	F	1	276 - 276		NO ENTRY
0250	CHANGE IN FIDUCIARY'S NAME	F	1	277 - 277		"X" OR BLANK
0260	CHANGE IN FIDUCIARY'S ADDRESS	F	1	278 - 278		"X" OR BLANK
0270	NUMBER OF SCHEDULES K-1 ATTACHED	B	7	279 - 285		N OR BLANK RANGE 0000000 - 9999999
0280	NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS (SEC. 4947 (a) (1))	E	1	286 - 286		"X" OR BLANK
0290	NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS NOT A PRIVATE FOUNDATION	E	1	287 - 287		"X" OR BLANK
0300	NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS (SEC. 4947(a)(2))	E	1	288 - 288		"X" OR BLANK
0303	POOLED MORTGAGE BOUGHT	G	1	289 - 289		"X" OR BLANK
0305	POOLED MORTGAGE SOLD	G	1	290 - 290		"X" OR BLANK
0307	POOLED MORTGAGE DATE	G	8	291 - 298		FORMAT: 2003MMDD OR BLANK
0310	INTEREST INCOME	1	12	299 - 310		N ***

## SECTION B FORM 1041 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0320	TOTAL ORDINARY DIVIDENDS	2	12	311 - 322	N ***	
0323	QUALIFIED DIVIDENDS TO BENEFICIARIES	2b(1)	12	323 - 334	N	
0325	QUALIFIED DIVIDENDS TO ESTATES/TRUSTS	2b(2)	12	335 - 346	N	
0330	BUSINESS INCOME OR (LOSS) (SCHEDULE C)	3	12	347 - 358	N	
0340	CAPITAL GAIN OR LOSS (SCHEDULE D)	4	12	359 - 370	N	
0350	RENTS ROYALTY PARTNERSHIP OTHER ESTATES/TRUST	5	12	371 - 382	N	
0360	FARM INCOME (LOSS) (SCHEDULE F)	6	12	383 - 394	N	
0370	ORDINARY GAIN OR LOSS (FORM 4797)	7	12	395 - 406	N	
0375	FORM 4684	7	9	407 - 415	"FORM 4684" OR BLANK	
*0380	SOURCE OF OTHER INCOME	8	30	416 - 445	A/N OR "STMbnn" OR BLANK	
0390	OTHER INCOME	8	12	446 - 457	N	
0400	TOTAL INCOME COMBINE LINES 1 - 8	9	12	458 - 469	N	
0410	FORM 4952 ATTACHED	10	1	470 - 470	"X" OR BLANK	
0420	INTEREST	10	12	471 - 482	N ***	
0430	TAXES	11	12	483 - 494	N ***	
0440	FIDUCIARY FEES	12	12	495 - 506	N ***	
0450	CHARITABLE DEDUCTIONS	13	12	507 - 518	N ***	
0460	ATTORNEY ACCOUNTANT RETURN PREPARER FEES	14	12	519 - 530	N ***	
@0470	NATURE OF OTHER DEDUCTIONS	15	6	531 - 536	"STMbnn OR BLANK"	
<p>NOTE: ESTATES AND TRUSTS MUST USE THIS STATEMENT FIELD TO EXPLAIN THE ENTRY IN FIELD 0480, LINE 15a OF FORM 1041, PAGE 1. THIS STATEMENT IS INTENDED TO SERVE THE SAME PURPOSE OF THE ATTACHMENT REQUIRED FOR LINE 15a IF THE RETURN WERE FILED ON PAPER. EXPLANATIONS MAY NOT BE ENTERED ON SCHEDULE K-1.</p>						
0480	OTHER DEDUCTIONS	15a	12	537 - 548	N ***	
0490	ALLOWABLE MISCELLANEOUS ITEMIZED DEDUCTIONS	15b	12	549 - 560	N ***	
0510	TOTAL (LINES 10 - 15b)	16	12	561 - 572	N ***	

## SECTION B FORM 1041 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0520	ADJUSTED TOTAL INCOME OR (LOSS) LINE 16 MINUS LINE 9	17	12	573 -	584	N
0530	INCOME DISTRIBUTION DEDUCTION (SCHEDULE B)	18	12	585 -	596	N
0535	SECTION 642i NUMBER OF GRAVESITES		7	597 -	603	N
@0540	ESTATE TAX DEDUCTION	19	6	604 -	609	"STMbnn" OR BLANK
0550	TOTAL ESTATE TAX DEDUCTION	19	12	610 -	621	N ***
0560	EXEMPTION AMOUNT	20	12	622 -	633	N ***
0570	TOTAL DEDUCTIONS (ADD LINES 18 - 20)	21	12	634 -	645	N
0580	TAXABLE INCOME OF FIDUCIARY LINE 17 MINUS LINE 21	22	12	646 -	657	N
0590	TOTAL TAX (SCHEDULE G)	23	12	658 -	669	N ***
0600	ESTAX CREDITED TO TRUST LITERAL	24a	11	670 -	680	"SECTb643 (G)" OR BLANK
0610	ESTAX CREDITED TO TRUST AMOUNT	24a	12	681 -	692	N
0620	2003 ESTIMATED TAX PAYMENTS AND AMOUNT FROM 2002	24a	12	693 -	704	N ***
0630	ESTIMATED TAX PAYMENTS TO BENEFICIARIES	24b	12	705 -	716	NO ENTRY
0640	LINE 24A MINUS LINE 24B	24c	12	717 -	728	N
0650	TAX PAID WITH EXTENSION OF TIME TO FILE FORM 2758 BOX	24d	1	729 -	729	NO ENTRY
0660	TAX PAID WITH EXTENSION OF TIME TO FILE FORM 8736 BOX	24d	1	730 -	730	X OR BLANK
0670	TAX PAID WITH EXTENSION OF TIME TO FILE FORM 8800 BOX	24d	1	731 -	731	NO ENTRY
0680	TAXES PAID AMOUNT	24d	12	732 -	743	N
@0690	FEDERAL INCOME TAX WITHHELD DESCRIPTION	24e	6	744 -	749	"STMbnn" OR BLANK
0695	IF ANY IS FROM FORM(S) 1099 CHECK	24e	1	750 -	750	"X" or blank
0700	FEDERAL INCOME TAX WITHHELD AMOUNT	24e	12	751 -	762	N ***
0710	FORM 2439 AMOUNT	24f	12	763 -	774	N
0720	FORM 4136 AMOUNT	24g	12	775 -	786	N

## SECTION B FORM 1041 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0740	TOTAL	24h	12	787 - 798	N
0750	TOTAL (ADD LINES 24c - 24e AND 24h)	25	12	799 - 810	N ***
0770	ESTIMATED TAX PENALTY	26	12	811 - 822	N ***
0780	TAX DUE	27	12	823 - 834	N
0790	OVERPAYMENT	28	12	835 - 846	N
0800	AMOUNT CREDITED TO 2004	29a	12	847 - 858	N ***
0810	REFUNDED AMOUNT	29b	12	859 - 870	N ***
0820	FIDUCIARY EIN (TAXABLE TRUSTS ONLY)		9	871 - 879	N OR BLANK
0825	PAID PREPARER AUTHORIZATION YES BOX		1	880 - 880	"X" OR BLANK
0826	PAID PREPARER AUTHORIZATION NO BOX		1	881 - 881	"X" OR BLANK
*0830	PREPARER'S NAME		35	882 - 916	A/N OR "STMbnn" OR BLANK
0840	PREPARER SELF-EMPLOYED		1	917 - 917	"X" OR BLANK
0850	PREPARER'S TIN		9	918 - 926	A/N OR BLANK
+0860	PREPARER'S FIRM		27	927 - 953	A/N OR BLANK
0870	PREPARER'S FIRM EIN		9	954 - 962	N OR BLANK
+0880	PREPARER'S FIRM ADDRESS AND ZIP CODE		39	963 - 1001	A/N OR BLANK
0890	PREPARER'S FIRM TELEPHONE NUMBER		10	1002 - 1011	N OR BLANK
0900	BANK ACCOUNT NUMBER		17	1012 - 1028	A/N OR BLANK
*0910	OPTIONAL INFORMATION		6	1029 - 1034	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1035 - 1035	"#"

## SECTION B FORM 1041 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0617
	START RECORD SENTINEL		4	5 -	8	*****
0920	RECORD ID		6	9 -	14	"RETbbb"
0921	TYPE		6	15 -	20	"1041bb"
0922	PAGE NUMBER		5	21 -	25	"PG02b"
0923	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0924	FILLER		1	35 -	35	BLANK
0925	TAX PERIOD		6	36 -	41	N FORMAT: YYYYMM
0926	FILLER		1	42 -	42	BLANK
0927	FORM 8453-F INDICATOR		2	43 -	44	N "00" OR "01"
*0928	ELECTION TO TREAT CONTRIBUTION AS PAID IN PRECEDING TAX YEAR	A-1	6	45 -	50	"STMbnn" OR BLANK
0940	AMOUNTS PAID OR PERMANENTLY ALLOCATED FOR CHARITABLE PURPOSES	A-1	12	51 -	62	N
0950	TAX EXEMPT INCOME ALLOCABLE TO CHARITABLE CONTRIBUTIONS	A-2	12	63 -	74	N
0960	SUBTRACT LINE 2 FROM LINE 1	A-3	12	75 -	86	N
0970	CAPITAL GAINS FOR TAX YEAR ALLOCATED AND PAID OR PERMANENTLY SET ASIDE	A-4	12	87 -	98	N
0975	ADD LINE 3 AND LINE 4	A-5	12	99 -	110	N
0980	SECTION 1202 EXCLUSION	A-6	12	111 -	122	N
1000	CHARITABLE DEDUCTION LINES 5 MINUS LINE 6	A-7	12	123 -	134	N ***
1010	ADJUSTED TOTAL INCOME	B-1	12	135 -	146	N
1020	ADJUSTED TAX EXEMPT INTEREST	B-2	12	147 -	158	N
1030	NET GAIN (SCHEDULE D)	B-3	12	159 -	170	N ***
1040	AMOUNT SCHEDULE A	B-4	12	171 -	182	N
1050	CAPITAL GAINS (SCHEDULE A)	B-5	12	183 -	194	N
1070	CAPITAL GAIN PAGE 1, LINE 4	B-6	12	195 -	206	N

## SECTION B FORM 1041 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1090	DISTRIBUTABLE NET INCOME COMBINE LINE 1 - 6	B-7	12	207 - 218	N	
*1100	SEPARATE SHARE RULE	B-7	6	219 - 224	"STMbnn" OR BLANK	
1110	ACCOUNTING INCOME	B-8	12	225 - 236	N	
1120	INCOME TO BE DISTRIBUTED CURRENTLY	B-9	12	237 - 248	N	
1130	OTHER AMOUNTS PAID/CREDITED	B-10	12	249 - 260	N	
1140	TOTAL DISTRUBUTIONS ADD LINES 9 & 10	B-11	12	261 - 272	N	
1150	TAX EXEMPT INCOME	B-12	12	273 - 284	N	
1160	TENTATIVE INCOME (LINE 11 MINUS LINE 12)	B-13	12	285 - 296	N	
1170	TENTATIVE INCOME (LINE 7 MINUS LINE 2)	B-14	12	297 - 308	N	
1180	INCOME DISTRIBUTION DEDUCTION	B-15	12	309 - 320	N	
1205	SCHEDULE D AMOUNT	G-1a	12	321 - 332	N	
1210	TAX ON LUMP SUM DISTRIBUTIONS	G-1b	12	333 - 344	N	
1220	OTHER TAX DESCRIPTION	G-1b	20	345 - 364	"FORM8621ONLYbbbbbb b" or BLANK	
1225	ALTERNATIVE MINIMUM TAX, SCHEDULE I	G-1c	12	365 - 376	N***	
1230	TOTAL TAX	G-1d	12	377 - 388	N	
1240	CREDIT FORM 1116	G-2a	12	389 - 400	N ***	
1250	OTHER NONBUSINESS CREDITS	G-2b	12	401 - 412	N	
1260	GENERAL BUSINESS CHECK FORM 3800	G-2c	1	413 - 413	"X" OR BLANK	
1270	GENERAL BUSINESS CHECK FORM (SPECIFY)	G-2c	1	414 - 414	"X" OR BLANK	
1280	FORM (SPECIFY)	G-2c	4	415 - 418	"3468" OR "5884" OR "6478" OR "6765" OR "8586" OR "8820" OR "8830" OR BLANK	
1290	GENERAL BUSINESS CREDIT	G-2c	12	419 - 430	N	
1300	CREDIT FOR PRIOR YEAR MINIMUM TAX (FORM 8801)	G-2d	12	431 - 442	N	
1310	TOTAL CREDITS ADD LINES G-2a - G-2d	G-3	12	443 - 454	N	



## SECTION B FORM 1041 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1320	LINE 1c MINUS LINE 3	G-4	12	455 - 466	N	
1330	RECAPTURE TAXES FORM 4255	G-5	1	467 - 467	"X" OR BLANK	
1340	RECAPTURE TAXES FORM 8611	G-5	1	468 - 468	NO ENTRY	
1350	RECAPTURE TAXES	G-5	12	469 - 480	N	
1365	HOUSEHOLD EMPLOYMENT TAXES	G-6	12	481 - 492	N	
@1366	COMPUTATION SCHEDULE	G-7	6	493 - 498	"STMbnn" OR BLANK	
1367	F 4970, OR SECT 453A(c) ADDITIONAL TAX OR INTEREST OR SEC641(c) LITERAL	G-7	22	499 - 520	"FROMFORM4970bbbbbb bbbb" "SECTION453A (C) INTEREST" "SEC 641(C)bbbbbbbbbbbbbb OR BLANK"	
1368	TAX OR INTEREST DUE	G-7	12	521 - 532	N	
1370	TOTAL TAX (ADD LINES 4 - 6)	G-7	12	533 - 544	N ***	
@1380	TAX EXEMPT EXPENSE ALLOCATION COMPUTATION	1	6	545 - 550	"STMbnn" OR BLANK	
1390	TAX EXEMPT INCOME - YES BOX	1	1	551 - 551	"X" OR BLANK	
1395	TAX EXEMPT INCOME - NO BOX	1	1	552 - 552	"X" OR BLANK	
1400	TAX INTEREST INCOME AND DIVIDENDS	1	12	553 - 564	N	
1420	INDIVIDUAL EARNINGS - YES BOX	2	1	565 - 565	"X" OR BLANK	
1425	INDIVIDUAL EARNINGS - NO BOX	2	1	566 - 566	"X" OR BLANK	
1430	FOREIGN ACCOUNT - YES BOX	3	1	567 - 567	"X" OR BLANK	
1435	FOREIGN ACCOUNT NO BOX	3	1	568 - 568	"X" OR BLANK	
1440	NAME OF FOREIGN COUNTRY	3	33	569 - 601	A/N	
1450	FOREIGN TRUST - YES BOX	4	1	602 - 602	"X" OR BLANK	
1452	FOREIGN TRUST NO BOX	4	1	603 - 603	"X" OR BLANK	
1455	SELLER-FINANCED MORTGAGE INTEREST - YES BOX	5	1	604 - 604	"X" OR BLANK	
@1458	IF YES, REQUIRED ATTACHMENT	5	6	605 - 610	"STMbnn" OR BLANK	
1460	SELLER-FINANCED MORTGAGE INTEREST NO BOX	5	1	611 - 611	"X" OR BLANK	
1470	COMPLEX TRUST	6	1	612 - 612	"X" OR BLANK	
1480	SEC. 643 (e) (3) ELECTION (SCHEDULE D)	7	1	613 - 613	"X" OR BLANK	

SECTION B FORM 1041 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1490 DECEDENT'S ESTATE 2-YEARS OR MORE	8	1	614	614	"X" OR BLANK
1500 ANY TRUST BENEFICIARIES SKIP PERSONS - YES BOX	9	1	615	615	"X" OR BLANK
1505 ANY TRUST BENEFICIARIES SKIP PERSONS - NO BOX	9	1	616	616	"X" OR BLANK
RECORD TERMINUS CHARACTER		1	617	617	"#"

## SECTION B FORM 1041 - PAGE 3

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0393
		4	5 -	8	*****
1510		6	9 -	14	"RETbbb"
1511		6	15 -	20	"1041bb"
1512		5	21 -	25	"PG03b"
1513		9	26 -	34	N nnnnnnnnn
1514		1	35 -	35	BLANK
1515		6	36 -	41	FORMAT: YYYYMM
1516		1	42 -	42	BLANK
1517		2	43 -	44	N "00" OR "01"
1520	PT I I-1	12	45 -	56	N
1530	PT I I-2	12	57 -	68	N
1540	PT I I-3	12	69 -	80	N
1550	PT I I-4	12	81 -	92	N
1560	PT I I-5	12	93 -	104	N ***
1570	PT I I-6	12	105 -	116	N
1580	PT I I-7	12	117 -	128	N ***
1590	PT I I-8	12	129 -	140	N
1600	PT I I-9	12	141 -	152	N
1610	PT I I-10	12	153 -	164	N
1620	PT I I-11	12	165 -	176	N
1630	PT I I-12	12	177 -	188	N
1640	PT I I-13	12	189 -	200	N
1650	PT I I-14	12	201 -	212	N

## SECTION B FORM 1041 - PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1660	PASSIVE ACTIVITIES	PT I I-15	12	213	- 224	N
1670	LOSS LIMITATION	PT I I-16	12	225	- 236	N
1680	CIRCULATION EXPENDITURES	PT I I-17	12	237	- 248	N
1690	LONG TERM CONTRACTS	PT I I-18	12	249	- 260	N
1700	MINING EXPLORATION AND DEVEL.	PT I I-19	12	261	- 272	N
1710	RESEARCH AND EXPERIMENTAL COSTS	PT I I-20	12	273	- 284	N
1720	INCOME FROM CERTAIN INSTALL. SALES	PT I I-21	12	285	- 296	N
1730	INTANGIBLE DRILLING COSTS	PT I I-22	12	297	- 308	N
1740	OTHER ADJUSTMENTS	PT I I-23	12	309	- 320	N
1750	ALT ON NOL	PT I I-24	12	321	- 332	N ***
1760	ADJUSTED ALT MINIMUM TAXABLE INCOME	PT I I-25	12	333	- 344	N
1770	INCOME DISTRIBUTION DEDUCTION	PT I I-26	12	345	- 356	N ***
1780	ESTATE TAX DEDUCTION	PT I I-27	12	357	- 368	N ***
1790	ADD LINES 26 AND 27	PT I I-28	12	369	- 380	N
1800	ESTATE/TRUST SHARE OF AMT INCOME	PT I I-29	12	381	- 392	N
	RECORD TERMINUS CHARACTER		1	393	- 393	"#"

## SECTION B FORM 1041 - PAGE 4

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0345
		4	5 -	8	*****
1900		6	9 -	14	"RETbbb"
1901		6	15 -	20	"1041bb"
1902		5	21 -	25	"PG04b"
1903		9	26 -	34	N nnnnnnnnn
1904		1	35 -	35	BLANK
1905		6	36 -	41	FORMAT: YYYYMM
1906		1	42 -	42	BLANK
1907		2	43 -	44	"00" OR "01"
1910	PT II I-30	12	45 -	56	N
1920	PT II I-31	12	57 -	68	N
1930	PT II I-32	12	69 -	80	N
1940	PT II I-33	12	81 -	92	N
1950	PT II I-34	12	93 -	104	N
1960	PT II I-35	12	105 -	116	N***
1970	PT II I-36	12	117 -	128	N***
1980	PT II I-37	12	129 -	140	N
1990	PT II I-38	12	141 -	152	N
2000	PT II I-39	12	153 -	164	N
2010	PT II I-40	12	165 -	176	N
2020	PT II I-41	12	177 -	188	N
2030	PT II I-42	12	189 -	200	N
2040	PT II I-43	12	201 -	212	N

## SECTION B FORM 1041 - PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2050	INCOME DISTRIBUTION DED.	PT II I-44	12	213 -	224	N
2060	ALT. MIN. TAXABLE INCOME ENTER AMOUNT FROM LINE 29	PT III I-46	12	225 -	236	N
2070	LINE 46 MINUS LINE 47	PT III I-48	12	237 -	248	N
2080	MULTIPLY LINE 48 BY 25% (.25)	PT III I-49	12	249 -	260	N
2090	LINE 45 MINUS LINE 49	PT III I-50	12	261 -	272	N
2100	LINE 46 MINUS LINE 50	PT III I-51	12	273 -	284	N
2110	REFER TO INSTRUCTIONS ON FORM	PT III I-52	12	285 -	296	N
2120	ALTERNATIVE MINIMUM FOREIGN TAX CREDIT	PT III I-53	12	297 -	308	N***
2130	TENTATIVE MINIMUM TAX	PT III I-54	12	309 -	320	N
2140	REGULAR TAX BEFORE CREDITS	PT III I-55	12	321 -	332	N
2170	ALTERNATIVE MINIMUM TAX	PT III I-56	12	333 -	344	N
	RECORD TERMINUS CHARACTER		1	345 -	345	"#"

## SECTION B FORM 1041 - PAGE 5

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0405
		4	5 -	8	*****
2171		6	9 -	14	"RETbbb"
2172		6	15 -	20	"1041bb"
2173		5	21 -	25	"PG05"
2174		9	26 -	34	N nnnnnnnnn
2175		1	35 -	35	BLANK
2176		6	36 -	41	FORMAT: YYYYMM
2177		1	42 -	42	BLANK
2178		2	43 -	44	"00" OR "01"
2180	PT IV I-57	12	45 -	56	N
2190	PT IV I-58	12	57 -	68	N
2200	PT IV I-59	12	69 -	80	N
2210	PT IV I-60	12	81 -	92	N
2240	PT IV I-61	12	93 -	104	N
2250	PT IV I-62	12	105 -	116	N
2260	PT IV I-63	12	117 -	128	N
2270	PT IV I-64	12	129 -	140	N
2280	PT IV I-65	12	141 -	152	N
2290	PT IV I-66	12	153 -	164	N
2300	PT IV I-67	12	165 -	176	N
2310	PT IV I-68	12	177 -	188	N
2320	PT IV I-69	12	189 -	200	N
2330	PT IV I-70	12	201 -	212	N

## SECTION B FORM 1041 - PAGE 5

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2340 QUALIFIED 5 YEAR GAIN	PT IV I-71	12	213 -	224	N
2350 SMALLER OF LINE 70 OR LINE 71	PT IV I-72	12	225 -	236	N
2360 MULTIPLY LINE 72 BY 8% (.08)	PT IV I-73	12	237 -	248	N
2370 LINE 70 MINUS LINE 72	PT IV I-74	12	249 -	260	N
2380 MULTIPLY LINE 74 BY 10% (.10)	PT IV I-75	12	261 -	272	N
2390 LINE 67 MINUS LINE 68	PT IV I-76	12	273 -	284	N
2400 LINE 65 MINUS LINE 66	PT IV I-77	12	285 -	296	N
2410 SMALLER OF LINE 76 OR LINE 77	PT IV I-78	12	297 -	308	N
2420 MULTIPLY LINE 78 BY 15% (.15)	PT IV I-79	12	309 -	320	N
2430 LINE 77 MINUS LINE 78	PT IV I-80	12	321 -	332	N
2440 MULTIPLY LINE 80 BY 20% (.20)	PT IV, 81	12	333 -	344	N
2450 LINE 61 MINUS LINE 65	PT IV, 82	12	345 -	356	N
2460 MULTIPLY LINE 82 BY .25	PT IV, 83	12	357 -	368	N
2470 ADD LINES 63, 69, 73, 75, 79, 81, AND 83	PT IV, 84	12	369 -	380	N
2480 REFER TO FORM/LINE INSTR.	PT IV, 85	12	381 -	392	N
2490 SMALLER OF LINES 84 OR 85	PT IV, 86	12	393 -	404	N
RECORD TERMINUS CHARACTER		1	405 -	405	"#"



## SECTION B SCHEDULE C - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0714
		4	5 -	8	*****
0000		6	9 -	14	"SCHbbb"
0001		6	15 -	20	"Cbbbb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0009		35	43 -	77	A/N
0010		9	78 -	86	NO ENTRY
0020	A	25	87 -	111	A/N
0030	B	6	112 -	117	N
0040	C	35	118 -	152	A/N
0050	D	9	153 -	161	N
0060	E	35	162 -	196	A/N
0070	E	30	197 -	226	A/N
0080	F(1)	1	227 -	227	"X" OR BLANK
0090	F(2)	1	228 -	228	"X" OR BLANK
0100	F(3)	1	229 -	229	"X" OR BLANK
*0110	F(3)	25	230 -	254	A/N OR "STMbnn" OR BLANK
0120	G	1	255 -	255	"X" OR BLANK
0125	G	1	256 -	256	"X" OR BLANK
0130	H	1	257 -	257	"X" OR BLANK
0140	1	1	258 -	258	"X" OR BLANK
0150	1	12	259 -	270	N
@0160	1	6	271 -	276	"STMbnn" OR BLANK
0170	2	12	277 -	288	N

## SECTION B SCHEDULE C - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0180	GROSS RECEIPTS LESS RETURNS ALLOWANCES	3	12	289	- 300	N
0190	COST OF GOODS SOLD	4	12	301	- 312	N
0200	GROSS PROFIT	5	12	313	- 324	N
0210	OTHER INCOME	6	12	325	- 336	N
0220	GROSS INCOME	7	12	337	- 348	N
0230	ADVERTISING	8	12	349	- 360	N
0250	CAR/TRUCK EXPENSES	9	12	361	- 372	N
0260	COMMISSIONS/FEEES	10	12	373	- 384	N
0265	CONTRACT LABOR	11	12	385	- 396	N
0270	DEPLETION	12	12	397	- 408	N
0280	DEPRECIATION/SECTION 179 EXPENSE DEDUCTION	13	12	409	- 420	N
0290	EMPLOYEE BENEFIT PROGRAMS	14	12	421	- 432	N
0300	INSURANCE	15	12	433	- 444	N
*0310	FORM 1098 EXPLANATION	16a	6	445	- 450	"STMbnn" OR BLANK
0320	MORTGAGE INTEREST	16a	12	451	- 462	N
*0330	FORM 1098 NAME/ADDRESS	16b	6	463	- 468	"STMbnn" OR BLANK
0340	OTHER INTEREST	16b	12	469	- 480	N
0350	LEGAL/PROFESSIONAL SERVICES	17	12	481	- 492	N
0360	OFFICE EXPENSE	18	12	493	- 504	N
0370	PENSION/PROFIT SHARING	19	12	505	- 516	N
0380	RENT ON MACHINERY/EQUIPMENT	20a	12	517	- 528	N
0390	RENT ON OTHER BUSINESS PROPERTY	20b	12	529	- 540	N
0400	REPAIRS/MAINTENANCE	21	12	541	- 552	N
0410	SUPPLIES	22	12	553	- 564	N
0420	TAXES/LICENSES	23	12	565	- 576	N
0430	TRAVEL	24a	12	577	- 588	N
0440	MEALS/ENTERTAINMENT	24b	12	589	- 600	N
0450	MEALS/ENTERTAINMENT LIMIT	24c	12	601	- 612	N
0460	ALLOWABLE MEALS/ENTERTAINMENT	24d	12	613	- 624	N
0470	UTILITIES	25	12	625	- 636	N

SECTION B SCHEDULE C - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0480		26	12	637 - 648	N
0490		27	12	649 - 660	N
0500		28	12	661 - 672	N
0510		29	12	673 - 684	N
0520		30	12	685 - 696	N
0530		31	3	697 - 699	"PAL" OR BLANK
0540		31	12	700 - 711	N
0550		32a	1	712 - 712	"X" OR BLANK
0560		32b	1	713 - 713	"X" OR BLANK
			1	714 - 714	"#"

## SECTION B SCHEDULE C - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0457
		4	5 -	8	*****
0580		6	9 -	14	"SCHbbb"
0581		6	15 -	20	"Cbbbbb"
0582		5	21 -	25	"PG02b"
0583		9	26 -	34	N nnnnnnnn
0584		1	35 -	35	BLANK
0585		7	36 -	42	N 0000001- 9999999
0590	33a	1	43 -	43	"X" OR BLANK
0600	33b	1	44 -	44	"X" OR BLANK
0610	33c	1	45 -	45	"X" OR BLANK
@0620	33c	6	46 -	51	"STMbnn" OR BLANK
0630	34	1	52 -	52	"X" OR BLANK
0635	34	1	53 -	53	"X" OR BLANK
@0640	34	6	54 -	59	"STMbnn" OR BLANK
0650	35	12	60 -	71	N
@0660	35	6	72 -	77	"STMbnn" OR BLANK
0670	36	12	78 -	89	N
0680	37	12	90 -	101	N
0690	38	12	102 -	113	N
0700	39	12	114 -	125	N
0710	40	12	126 -	137	N
0720	41	12	138 -	149	N
0730	42	12	150 -	161	N
0740	43	8	162 -	169	YYYYMMDD OR BLANK
0750	44a	6	170 -	175	N
0760	44b	6	176 -	181	N
0770	44c	6	182 -	187	N

## SECTION B SCHEDULE C - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0780	ANOTHER VEHICLE - YES BOX	45	1	188	188	"X" OR BLANK
0785	ANOTHER VEHICLE - NO BOX	45	1	189	189	"X" OR BLANK
0790	OFF-DUTY HOURS - YES BOX	46	1	190	190	"X" OR BLANK
0795	OFF-DUTY HOURS - NO BOX	46	1	191	191	"X" OR BLANK
0800	EVIDENCE TO SUPPORT DEDUCTION YES BOX	47a	1	192	192	"X" OR BLANK
0805	EVIDENCE TO SUPPORT DEDUCTION NO BOX	47a	1	193	193	"X" OR BLANK
0810	EVIDENCE WRITTEN - YES BOX	47b	1	194	194	"X" OR BLANK
0815	EVIDENCE WRITTEN - NO BOX	47b	1	195	195	"X" OR BLANK
@0820	OTHER EXPENSES NOTE: IF MORE THAN (9) EXPLANATIONS FOR PART V ARE NECESSARY OR THE SPACE ALLOWED IS INSUFFICIENT USE FIELD @0820 AS A STATEMENT (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH THE FIRST EXPLANATION.	PT V	6	196	201	"STMbnn" OR BLANK
0830	OTHER EXPENSES (SPECIFY)	PT V	15	202	216	A/N
0840	OTHER EXPENSES	PT V	12	217	228	N
0850	OTHER EXPENSES (SPECIFY)	PT V	15	229	243	A/N
0860	OTHER EXPENSES	PT V	12	244	255	N
0870	OTHER EXPENSES (SPECIFY)	PT V	15	256	270	A/N
0880	OTHER EXPENSES	PT V	12	271	282	N
0890	OTHER EXPENSES (SPECIFY)	PT V	15	283	297	A/N
0900	OTHER EXPENSES	PT V	12	298	309	N
0910	OTHER EXPENSES (SPECIFY)	PT V	15	310	324	A/N
0920	OTHER EXPENSES	PT V	12	325	336	N
0930	OTHER EXPENSES (SPECIFY)	PT V	15	337	351	A/N
0940	OTHER EXPENSES	PT V	12	352	363	N
0950	OTHER EXPENSES (SPECIFY)	PT V	15	364	378	A/N
0960	OTHER EXPENSES	PT V	12	379	390	N
0970	OTHER EXPENSES (SPECIFY)	PT V	15	391	405	A/N
0980	OTHER EXPENSES	PT V	12	406	417	N
0990	OTHER EXPENSES (SPECIFY)	PT V	15	418	432	A/N
1000	OTHER EXPENSES	PT V	12	433	444	N
1010	TOTAL OTHER EXPENSES	48	12	445	456	N
	RECORD TERMINUS CHARACTER		1	457	457	"#"

## SECTION B SCHEDULE CEZ - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0304
		4	5 -	8	*****
0000		6	9 -	14	"SCHbbb"
0001		6	15 -	20	"C-EZbb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001- 9999999
0009		35	43 -	77	A/N
0010		9	78 -	86	NO ENTRY
0020	A	25	87 -	111	A/N
0030	B	6	112 -	117	N
0040	C	35	118 -	152	A/N
0050	D	9	153 -	161	N
0060	E	35	162 -	196	A/N
0070	E	30	197 -	226	A/N
0080	1	1	227 -	227	"X" OR BLANK
0090	1	12	228 -	239	N
@0100	1	6	240 -	245	"STMbnn" OR BLANK
0110	2	12	246 -	257	N
0120	3	12	258 -	269	N
0130	4	8	270 -	277	YYYYMMDD OR BLANK
0140	5a	6	278 -	283	N
0150	5b	6	284 -	289	N
0160	5c	6	290 -	295	N
0170	6	1	296 -	296	"X" OR BLANK
0175	6	1	297 -	297	"X" OR BLANK
0180	7	1	298 -	298	"X" OR BLANK
0185	7	1	299 -	299	"X" OR BLANK

SECTION B SCHEDULE CEZ - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0190 EVIDENCE TO SUPPORT DEDUCTION YES BOX	8a	1	300	300	"X" OR BLANK
0195 EVIDENCE TO SUPPORT DEDUCTION NO BOX	8a	1	301	301	"X" OR BLANK
0200 EVIDENCE WRITTEN - YES BOX	8b	1	302	302	"X" OR BLANK
0205 EVIDENCE WRITTEN - NO BOX	8b	1	303	303	"X" OR BLANK
RECORD TERMINUS CHARACTER		1	304	304	"#"

## SECTION B SCHEDULE D - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1561
		4	5 -	8	*****
0000		6	9 -	14	"SCHbbb"
0001		6	15 -	20	"Dbbbb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001
*0020	PT I PT II	6	43 -	48	"STMb97" OR BLANK
NOTE: IF MORE THAN SIX (6) SHORT TERM AND/OR SIX (6) LONG TERM PROPERTIES NEED TO BE DESCRIBED OR ADDITIONAL INFORMATION NEEDS TO BE PROVIDED, USE FIELD #020 AS A STATEMENT (STMb97) REFERENCE FOR PART I AND II. THE STATEMENT RECORD MUST BEGIN WITH THE FIRST PROPERTY.					
0030	PT I 1(a)	20	49 -	68	A/N
0040	PT I 1(b)	8	69 -	76	FORMAT: YYYYMMDD OR "A" OR BLANK
0050	PT I 1(c)	8	77 -	84	FORMAT: YYYYMMDD OR BLANK
0060	PT I 1(d)	12	85 -	96	N
0070	PT I 1(e)	12	97 -	108	N
0080	PT I 1(f)	12	109 -	120	N
0085	PT I 1(g)	12	121 -	132	N
0090	PT I 1(a)	20	133 -	152	A/N
0100	PT I 1(b)	8	153 -	160	FORMAT: YYYYMMDD OR "A" OR BLANK
0110	PT I 1(c)	8	161 -	168	FORMAT: YYYYMMDD OR BLANK
0120	PT I 1(d)	12	169 -	180	N
0130	PT I 1(e)	12	181 -	192	N



## SECTION B SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140	TRANSACTION 2 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	193 -	204	N
0145	TRANSACTION 2 POST MAY 5 GAIN OR LOSS	PT I 1(g)	12	205 -	216	N
0150	TRANSACTION 3 DESCRIPTION OF PROPERTY	PT I 1(a)	20	217 -	236	A/N
0160	TRANSACTION 3 DATE ACQUIRED	PT I 1(b)	8	237 -	244	FORMAT: YYYYMMDD OR "A" OR BLANK
0170	TRANSACTION 3 DATE SOLD	PT I 1(c)	8	245 -	252	FORMAT: YYYYMMDD OR BLANK
0180	TRANSACTION 3 GROSS SALES PRICE	PT I 1(d)	12	253 -	264	N
0190	TRANSACTION 3 COST OR OTHER BASIS	PT I 1(e)	12	265 -	276	N
0200	TRANSACTION 3 GAIN AND LOSS ENTIRE YEAR	PT I 1(f)	12	277 -	288	N
0205	TRANSACTION 3 POST MAY 5 GAIN OR LOSS	PT I 1(g)	12	289 -	300	N
0210	TRANSACTION 4 DESCRIPTION OF PROPERTY	PT I 1(a)	20	301 -	320	A/N
0220	TRANSACTION 4 DATE ACQUIRED	PT I 1(b)	8	321 -	328	FORMAT: YYYYMMDD OR "A" OR BLANK
0230	TRANSACTION 4 DATE SOLD	PT I 1(c)	8	329 -	336	FORMAT: YYYYMMDD OR BLANK
0240	TRANSACTION 4 GROSS SALES PRICE	PT I 1(d)	12	337 -	348	N
0250	TRANSACTION 4 COST OR OTHER BASIS	PT I 1(e)	12	349 -	360	N
0260	TRANSACTION 4 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	361 -	372	N
0265	TRANSACTION 4 POST MAY 5 GAIN OR LOSS	PT I 1(g)	12	373 -	384	N
0270	TRANSACTION 5 DESCRIPTION OF PROPERTY	PT I 1(a)	20	385 -	404	A/N
0280	TRANSACTION 5 DATE ACQUIRED	PT I 1(b)	8	405 -	412	FORMAT: YYYYMMDD OR "A" OR BLANK
0290	TRANSACTION 5 DATE SOLD	PT I 1(c)	8	413 -	420	FORMAT: YYYYMMDD OR BLANK
0300	TRANSACTION 5 GROSS SALES PRICE	PT I 1(d)	12	421 -	432	N
0310	TRANSACTION 5 COST OR OTHER BASIS	PT I 1(e)	12	433 -	444	N

## SECTION B SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0320	TRANSACTION 5 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	445 -	456	N
0325	TRANSACTION 5 POST MAY 5 GAIN OR LOSS	PT 1 1(g)	12	457 -	468	N
0330	TRANSACTION 6 DESCRIPTION OF PROPERTY	PT I 1(a)	20	469 -	488	A/N
0340	TRANSACTION 6 DATE ACQUIRED	PT I 1(b)	8	489 -	496	FORMAT: YYYYMMDD OR "A" OR BLANK
0350	TRANSACTION 6 DATE SOLD	PT I 1(c)	8	497 -	504	FORMAT: YYYYMMDD OR BLANK
0360	TRANSACTION 6 GROSS SALES PRICE	PT I 1(d)	12	505 -	516	N
0370	TRANSACTION 6 COST OR OTHER BASIS	PT I 1(e)	12	517 -	528	N
0380	TRANSACTION 6 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	529 -	540	N
0385	TRANSACTION 6 POST MAY 5 GAIN OR LOSS	PT I 1(g)	12	541 -	552	N
0750	SHORT-TERM CAPITAL GAIN OR LOSS ENTIRE YEAR	PT I 2(f)	12	553 -	564	N
0755	SHORT-TERM CAPITAL GAIN OR LOSS POST MAY 5	PT I 2(g)	12	565 -	576	N
0760	SHORT-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORP. AND OTHER FIDUCIARIES ENTIRE YEAR	PT I 3(f)	12	577 -	588	N
0765	SHORT-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORP. AND OTHER FIDUCIARIES POST MAY 5	PT I 3(g)	12	589 -	600	N
0780	SHORT-TERM CAPITAL LOSS CARRYOVER ENTIRE YEAR	PT I 4(f)	12	601 -	612	N ***
0785	COMBINE LINES 1 THROUGH 3, COLUMN G	PT I 5a (g)	12	613 -	624	N
0790	NET SHORT-TERM GAIN OR LOSS ENTIRE YEAR	PT I 5b(f)	12	625 -	636	N
0800	TRANSACTION 1 DESCRIPTION OF PROPERTY	PT II 6(a)	20	637 -	656	A/N
0810	TRANSACTION 1 DATE ACQUIRED	PT II 6(b)	8	657 -	664	FORMAT: YYYYMMDD OR "A" OR BLANK
0820	TRANSACTION 1 DATE SOLD	PT II 6(c)	8	665 -	672	FORMAT: YYYYMMDD OR BLANK
0830	TRANSACTION 1 GROSS SALES PRICE	PT II 6(d)	12	673 -	684	N

## SECTION B SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0840	TRANSACTION 1 COST OR OTHER BASIS	PT II 6(e)	12	685 -	696	N
0850	TRANSACTION 1 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	697 -	708	N
0855	TRANSACTION 1 POST MAY 5	PT II 6(g)	12	709 -	720	N
0860	TRANSACTION 2 DESCRIPTION OF PROPERTY	PT II 6(a)	20	721 -	740	A/N
0870	TRANSACTION 2 DATE ACQUIRED	PT II 6(b)	8	741 -	748	FORMAT: YYYYMMDD OR "A" OR BLANK
0880	TRANSACTION 2 DATE SOLD	PT II 6(c)	8	749 -	756	FORMAT: YYYYMMDD OR BLANK
0890	TRANSACTION 2 GROSS SALES PRICE	PT II 6(d)	12	757 -	768	N
0900	TRANSACTION 2 COST OR OTHER BASIS	PT II 6(e)	12	769 -	780	N
0910	TRANSACTION 2 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	781 -	792	N
0915	TRANSACTION 2 POST MAY 5	PT II 6(g)	12	793 -	804	N
0920	TRANSACTION 3 DESCRIPTION OF PROPERTY	PT II 6(a)	20	805 -	824	A/N
0930	TRANSACTION 3 DATE ACQUIRED	PT II 6(b)	8	825 -	832	FORMAT: YYYYMMDD OR "A" OR BLANK
0940	TRANSACTION 3 DATE SOLD	PT II 6(c)	8	833 -	840	FORMAT: YYYYMMDD OR BLANK
0950	TRANSACTION 3 GROSS SALES PRICE	PT II 6(d)	12	841 -	852	N
0960	TRANSACTION 3 COST OR OTHER BASIS	PT II 6(e)	12	853 -	864	N
0970	TRANSACTION 3 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	865 -	876	N
0975	TRANSACTION 3 POST MAY 5	PT II 6(g)	12	877 -	888	N
0980	TRANSACTION 4 DESCRIPTION OF PROPERTY	PT II 6(a)	20	889 -	908	A/N
0990	TRANSACTION 4 DATE ACQUIRED	PT II 6(b)	8	909 -	916	FORMAT: YYYYMMDD OR "A" OR BLANK
1000	TRANSACTION 4 DATE SOLD	PT II 6(c)	8	917 -	924	FORMAT: YYYYMMDD OR BLANK
1010	TRANSACTION 4 GROSS SALES PRICE	PT II 6(d)	12	925 -	936	N

## SECTION B SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1020	TRANSACTION 4 COST OR OTHER BASIS	PT II 6(e)	12	937 -	948	N
1030	TRANSACTION 4 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	949 -	960	N
1035	TRANSACTION 4 POST MAY 5	PT II 6(g)	12	961 -	972	N
1040	TRANSACTION 5 DESCRIPTION OF PROPERTY	PT II 6(a)	20	973 -	992	A/N
1050	TRANSACTION 5 DATE ACQUIRED	PT II 6(b)	8	993 -	1000	FORMAT: YYYYMMDD OR "A" OR BLANK
1060	TRANSACTION 5 DATE SOLD	PT II 6(c)	8	1001 -	1008	FORMAT: YYYYMMDD OR BLANK
1070	TRANSACTION 5 GROSS SALES PRICE	PT II 6(d)	12	1009 -	1020	N
1080	TRANSACTION 5 COST OR OTHER BASIS	PT II 6(e)	12	1021 -	1032	N
1090	TRANSACTION 5 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	1033 -	1044	N
1095	TRANSACTION 5 POST MAY 5	PT II 6(g)	12	1045 -	1056	N
1100	TRANSACTION 6 DESCRIPTION OF PROPERTY	PT II 6(a)	20	1057 -	1076	A/N
1110	TRANSACTION 6 DATE ACQUIRED	PT II 6(b)	8	1077 -	1084	FORMAT: YYYYMMDD OR "A" OR BLANK
1120	TRANSACTION 6 DATE SOLD	PT II 6(c)	8	1085 -	1092	FORMAT: YYYYMMDD OR BLANK
1130	TRANSACTION 6 GROSS SALES PRICE	PT II 6(d)	12	1093 -	1104	N
1140	TRANSACTION 6 COST OR OTHER BASIS	PT II 6(e)	12	1105 -	1116	N
1150	TRANSACTION 6 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	1117 -	1128	N
1155	TRANSACTION 6 POST MAY 5	PT II 6(g)	12	1129 -	1140	N
1580	LONG TERM CAPITAL GAIN OR LOSS ENTIRE YEAR	PT II 7(f)	12	1141 -	1152	N
1585	LONG TERM CAPITAL GAIN OR LOSS POST MAY 5	PT II 7(g)	12	1153 -	1164	N
1590	LONG TERM CAPITAL GAIN OR LOSS FROM PARTNERSHIPS, S CORP. AND OTHER FIDUCIARIES ENTIRE YEAR	PT II 8(f)	12	1165 -	1176	N

## SECTION B SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1595	LONG TERM GAIN OR LOSS FROM PARTNERSHIPS, ETC. POST MAY 5	PT II 8(g)	12	1177	- 1188	N
1600	CAPITAL GAIN DISTRIBUTION ENTIRE YEAR	PT II 9(f)	12	1189	- 1200	N ***
1605	CAPITAL GAIN DISTRIBUTIONS POST MAY 5	PT II 9(g)	12	1201	- 1212	N ***
1610	GAIN FROM FORM 4797 ENTIRE YEAR	PT II 10(f)	12	1213	- 1224	N ***
1615	GAIN FROM FORM 4797 POST MAY 5	PT II 10(g)	12	1225	- 1236	N ***
1620	LONG TERM CAPITAL LOSS CARRYOVER (SCHEDULE D) ENTIRE YEAR	PT II 11(f)	12	1237	- 1248	N ***
1630	NET GAIN OR LOSS POST MAY 5 COMBINE LINES 6 - 10, COL.(g)	PT II 12(g)	12	1249	- 1260	N
1640	NET LONG TERM GAIN OR LOSS ENTIRE YEAR	PT II 13(f)	12	1261	- 1272	N
1650	NET SHORT TERM GAIN OR LOSS (BENEFICIARIES) ENTIRE YEAR	PT III 14a(1)	12	1273	- 1284	N
1652	NET SHORT TERM GAIN OR LOSS (BENEFICIARIES) POST MAY 5	PT III 14b(1)(1)	12	1285	- 1296	N
1660	NET SHORT TERM GAIN OR LOSS (ESTATES OR TRUSTS) ENTIRE YEAR	PT III 14a(2)	12	1297	- 1308	N
1662	NET SHORT TERM GAIN OR LOSS (ESTATES OR TRUSTS) POST MAY 5	PT III 14b(2)(2)	12	1309	- 1320	N
1665	NET SHORT TERM GAIN OR LOSS (TOTAL) ENTIRE YEAR	PT III 14a(3)	12	1321	- 1332	N
1667	NET LONG TERM GAIN OR LOSS (BENEFICIARY) ENTIRE YEAR	PT III 15a(1)	12	1333	- 1344	N
1668	NET LONG TERM GAIN OR LOSS (ESTATE/TRUST) ENTIRE YEAR	PT III 15a(2)	12	1345	- 1356	N
1669	NET LONG-TERM GAIN OR LOSS (TOTAL) ENTIRE YEAR	PT III 15a(3)	12	1357	- 1368	N
1671	NET LONG TERM GAIN OR LOSS (BENEFICIARIES) POST MAY 5	PT III 15b(1)	12	1369	- 1380	N
1672	NET LONG TERM GAIN OR LOSS (ESTATES OR TRUSTS) POST MAY 5	PT III 15b(2)	12	1381	- 1392	N
1673	NET LONG TERM GAIN OR LOSS (TOTAL) POST MAY 5	PT III 15b(3)	12	1393	- 1404	NO ENTRY
1674	QUALIFIED 5 YEAR GAIN (BENEFICIARY)	PT III 15c(1)	12	1405	- 1416	N

## SECTION B SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1675	QUALIFIED 5 YEAR GAIN (ESTATE AND TRUST)	PT III 15c(2)	12	1417	- 1428	N
1676	QUALIFIED 5 YEAR GAIN (TOTAL)	PT III 15c(3)	12	1429	- 1440	N
1677	NET LONG TERM GAIN (BENEFICIARIES) UNRECAPTURED	PT III 15d(1)	12	1441	- 1452	N
1678	NET LONG TERM GAIN (ESTATES OR TRUSTS) UNRECAPTURED	PT III 15d(2)	12	1453	- 1464	N
1679	NET LONG TERM GAIN (TOTAL) UNRECAPTURED	PT III 15d(3)	12	1465	- 1476	N
1681	28% RATE GAIN OR LOSS BENEFICIARIES	PT III 15e(1)	12	1477	- 1488	N
1682	28% RATE GAIN OR LOSS ESTATE OR TRUST	PT III 15e(2)	12	1489	- 1500	N
1683	28% RATE GAIN OR LOSS TOTAL	PT III 15e(3)	12	1501	- 1512	N
1710	TOTAL NET GAIN OR LOSS (BENEFICIARIES)	PT III 16a(1)	12	1513	- 1524	N
1720	TOTAL NET GAIN OR LOSS (ESTATES OR TRUSTS)	PT III 16a(2)	12	1525	- 1536	N
1730	TOTAL NET GAIN OR LOSS (TOTAL)	PT III 16a(3)	12	1537	- 1548	N
1740	COMBINE LINES 14b(2) AND 15b	PT III 16b(2)	12	1549	- 1560	N
	RECORD TERMINUS CHARACTER		1	1561	- 1561	"#"

## SECTION B SCHEDULE D - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0451
	START RECORD SENTINEL		4	5 -	8	*****
1750	RECORD ID		6	9 -	14	"SCHbbb"
1751	SCHEDULE TYPE		6	15 -	20	"Dbbbbbb"
1752	PAGE NUMBER		5	21 -	25	"PG02b"
1753	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
1754	FILLER		1	35 -	35	BLANK
1755	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001
1760	SMALLER OF LOSS FROM LINE 16a OR \$3,000	PT IV 17	12	43 -	54	N ***
1770	TAXABLE INCOME FROM FORM 1041, LINE 22	PT V 18	12	55 -	66	N
1780	SMALLER OF LINE 15a OR 16a COLUMN (2)	PT V 19	12	67 -	78	N
1790	QUALIFIED DIVIDENDS FORM 1041, LINE 2b(2)	PT V 20	12	79 -	90	N
1800	LINE 19 MINUS 20	PT V 21	12	91 -	102	N
1810	AMOUNT FROM FORM 4952, LINE 4g	PT V 22	12	103 -	114	N
1820	SUBTRACT LINE 22 FROM LINE 21	PT V 23	12	115 -	126	N
1830	SUBTRACT LINE 23 FROM LINE 18	PT V 24	12	127 -	138	N
1840	SMALLER OF LINE 18 OR 1900	PT V 25	12	139 -	150	N
1850	LINE 24 AMOUNT	PT V 26	12	151 -	162	N
1860	SUBTRACT LINE 26 FROM LINE 25	PT V 27	12	163 -	174	N
1870	ADD LINES 16b (2) AND LINE 20	PT V 28	12	175 -	186	N
1880	SMALLER OF LINE 27 OR LINE 28	PT V 29	12	187 -	198	N
1890	MULTIPLY LINE 29 BY 5% (.05)	PT V 30	12	199 -	210	N
1900	SUBTRACT LINE 29 FROM LINE 27	PT V 31	12	211 -	222	N

## SECTION B SCHEDULE D - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1910	AMOUNT FROM LINE 15c(2)	PT V 32	12	223 -	234	N
1920	SMALLER OF LINE 31 OR LINE 32	PT V 33	12	235 -	246	N
1930	MULTIPLY LINE 33 BY 8% (.08)	PT V 34	12	247 -	258	N
1940	SUBTRACT LINE 33 FROM LINE 31	PT V 35	12	259 -	270	N
1950	MULTIPLY LINE 35 BY 10% (.10)	PT V 36	12	271 -	282	N
1960	SMALLER OF LINE 18 OR LINE 23	PT V 37	12	283 -	294	N
1970	AMOUNT FROM LINE 27	PT V 38	12	295 -	306	N
1980	SUBTRACT LINE 38 FROM 37	PT V 39	12	307 -	318	N
1990	ADD LINES 16b, COL.2 AND LINE 20	PT V 40	12	319 -	330	N
2000	AMOUNT FROM LINE 29	PT V 41	12	331 -	342	N
2010	SUBTRACT LINE 41 FROM 40	PT V 42	12	343 -	354	N
2020	SMALLER OF LINES 39 OR 42	PT V 43	12	355 -	366	N
2030	LINE 43 X .15	PT V 44	12	367 -	378	N
2040	SUBTRACT LINE 43 FROM 39	PT V 45	12	379 -	390	N
2050	LINE 45 X .20	PT V 46	12	391 -	402	N
2060	TAX ON LINE 24 AMOUNT	PT V 47	12	403 -	414	N
2070	ADD LINES 30, 34, 36, 44, 46, AND 47	PT V 48	12	415 -	426	N
2080	TAX ON LINE 18 AMOUNT	PT V 49	12	427 -	438	N
2090	TAX ON ALL TAXABLE INCOME SMALLER OF LINE 48 OR 49	PT V 50	12	439 -	450	N
	RECORD TERMINUS CHARACTER		1	451 -	451	"#"



## SECTION B SCHEDULE E - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1398
		4	5 -	8	*****
0000		6	9 -	14	"SCHbbb"
0001		6	15 -	20	"Ebbbb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010	A-1	37	43 -	79	A/N
0020	A-1	37	80 -	116	A/N
0030	B-1	37	117 -	153	A/N
0040	B-1	37	154 -	190	A/N
0050	C-1	37	191 -	227	A/N
0060	C-1	37	228 -	264	A/N
0070	A-2	1	265 -	265	"X" OR BLANK
0075	A-2	1	266 -	266	"X" OR BLANK
0080	B-2	1	267 -	267	"X" OR BLANK
0085	B-2	1	268 -	268	"X" OR BLANK
0090	C-2	1	269 -	269	"X" OR BLANK
0095	C-2	1	270 -	270	"X" OR BLANK
0100	A-3	12	271 -	282	N
0110	B-3	12	283 -	294	N
0120	C-3	12	295 -	306	N
0130	3	12	307 -	318	N
0140	A-4	12	319 -	330	N
0150	B-4	12	331 -	342	N
0160	C-4	12	343 -	354	N
0170	4	12	355 -	366	N
0180	A-5	12	367 -	378	N
0190	B-5	12	379 -	390	N

## SECTION B SCHEDULE E - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0200	ADVERTISING C	C-5	12	391 -	402	N
0210	AUTO-TRAVEL A	A-6	12	403 -	414	N
0220	AUTO-TRAVEL B	B-6	12	415 -	426	N
0230	AUTO-TRAVEL C	C-6	12	427 -	438	N
0240	CLEANING-MAINT A	A-7	12	439 -	450	N
0250	CLEANING-MAINT B	B-7	12	451 -	462	N
0260	CLEANING-MAINT C	C-7	12	463 -	474	N
0270	COMMISSIONS A	A-8	12	475 -	486	N
0280	COMMISSIONS B	B-8	12	487 -	498	N
0290	COMMISSIONS C	C-8	12	499 -	510	N
0300	INSURANCE A	A-9	12	511 -	522	N
0310	INSURANCE B	B-9	12	523 -	534	N
0320	INSURANCE C	C-9	12	535 -	546	N
0330	LEGAL-PRO FEES A	A-10	12	547 -	558	N
0340	LEGAL-PRO FEES B	B-10	12	559 -	570	N
0350	LEGAL-PRO FEES C	C-10	12	571 -	582	N
0352	MANAGEMENT FEES A	A-11	12	583 -	594	N
0354	MANAGEMENT FEES B	B-11	12	595 -	606	N
0356	MANAGEMENT FEES C	C-11	12	607 -	618	N
*0360	MORTGAGE INTEREST PAID TO BANKERS	12	6	619 -	624	"STMbnn" OR BLANK
0370	MORTGAGE INTEREST A	A-12	12	625 -	636	N
0380	MORTGAGE INTEREST B	B-12	12	637 -	648	N
0390	MORTGAGE INTEREST C	C-12	12	649 -	660	N
0400	TOTAL MORT INTEREST	12	12	661 -	672	N
0410	OTHER INTEREST A	A-13	12	673 -	684	N
0420	OTHER INTEREST B	B-13	12	685 -	696	N
0430	OTHER INTEREST C	C-13	12	697 -	708	N
0440	REPAIRS A	A-14	12	709 -	720	N
0450	REPAIRS B	B-14	12	721 -	732	N
0460	REPAIRS C	C-14	12	733 -	744	N
0470	SUPPLIES A	A-15	12	745 -	756	N

## SECTION B SCHEDULE E - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0480	SUPPLIES B	B-15	12	757 - 768	N	
0490	SUPPLIES C	C-15	12	769 - 780	N	
0500	TAXES A	A-16	12	781 - 792	N	
0510	TAXES B	B-16	12	793 - 804	N	
0520	TAXES C	C-16	12	805 - 816	N	
0530	UTILITIES A	A-17	12	817 - 828	N	
0540	UTILITIES B	B-17	12	829 - 840	N	
0550	UTILITIES C	C-17	12	841 - 852	N	
*0590	OTHER-DESCRIPTION 1	18	25	853 - 877	A/N OR "STMbnn"	
+0600	OTHER AMOUNT A	A-18	12	878 - 889	N	
+0610	OTHER AMOUNT B	B-18	12	890 - 901	N	
+0620	OTHER AMOUNT C	C-18	12	902 - 913	N	
0630	OTHER-DESCRIPTION 2	18	25	914 - 938	A/N	
0640	OTHER AMOUNT A	A-18	12	939 - 950	N	
0650	OTHER AMOUNT B	B-18	12	951 - 962	N	
0660	OTHER AMOUNT C	C-18	12	963 - 974	N	
0670	OTHER-DESCRIPTION 3	18	25	975 - 999	A/N	
0680	OTHER AMOUNT A	A-18	12	1000 - 1011	N	
0690	OTHER AMOUNT B	B-18	12	1012 - 1023	N	
0700	OTHER AMOUNT C	C-18	12	1024 - 1035	N	
0710	OTHER-DESCRIPTION 4	A-18	25	1036 - 1060	A/N	
0720	OTHER AMOUNT A	A-18	12	1061 - 1072	N	
0730	OTHER AMOUNT B	B-18	12	1073 - 1084	N	
0740	OTHER AMOUNT C	C-18	12	1085 - 1096	N	
0750	OTHER-DESCRIPTION 5	18	25	1097 - 1121	NO ENTRY	
0760	OTHER AMOUNT A	A-18	12	1122 - 1133	NO ENTRY	
0770	OTHER AMOUNT B	B-18	12	1134 - 1145	NO ENTRY	
0780	OTHER AMOUNT C	C-18	12	1146 - 1157	NO ENTRY	
0790	TOT EXPENSES LESS DEPREC A	A-19	12	1158 - 1169	N	
0800	TOT EXPENSES LESS DEPREC B	B-19	12	1170 - 1181	N	

## SECTION B SCHEDULE E - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0810	TOT EXPENSES LESS DEPREC C	C-19	12	1182	- 1193	N
0820	TOT EXPENSES LESS DEPREC	19	12	1194	- 1205	N
0830	DEPREC EXPENSE A	A-20	12	1206	- 1217	N
0840	DEPREC EXPENSE B	B-20	12	1218	- 1229	N
0850	DEPREC EXPENSE C	C-20	12	1230	- 1241	N
0860	TOTAL DEPRECIATION	20	12	1242	- 1253	N
0870	TOTAL EXPENSES A	A-21	12	1254	- 1265	N
0880	TOTAL EXPENSES B	B-21	12	1266	- 1277	N
0890	TOTAL EXPENSES C	C-21	12	1278	- 1289	N
0900	NET RENTAL INCOME A	A-22	12	1290	- 1301	N
0910	NET RENTAL INCOME B	B-22	12	1302	- 1313	N
0920	NET RENTAL INCOME C	C-22	12	1314	- 1325	N
0930	DEDUCTIBLE RENTAL REAL ESTATE (LOSS) A	A-23	12	1326	- 1337	N ***
0940	DEDUCTIBLE RENTAL REAL ESTATE (LOSS) B	B-23	12	1338	- 1349	N ***
0950	DEDUCTIBLE RENTAL REAL ESTATE (LOSS) C	C-23	12	1350	- 1361	N ***
0960	TOTAL INCOME	24	12	1362	- 1373	N
0970	TOTAL LOSSES	25	12	1374	- 1385	N ***
0980	TOTAL INCOME OR LOSSES	26	12	1386	- 1397	N
	RECORD TERMINUS CHARACTER		1	1398	- 1398	"#"

## SECTION B SCHEDULE E - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1066
		4	5 -	8	*****
1000		6	9 -	14	"SCHbbb"
1001		6	15 -	20	"Ebbbbbb"
1002		5	21 -	25	"PG02b"
1003		9	26 -	34	N nnnnnnnnn
1004		1	35 -	35	BLANK
1005		7	36 -	42	N 0000001 - 9999999
1007	27	1	43 -	43	"X" OR BLANK YES BOX
1008	27	1	44 -	44	"X" OR BLANK NO BOX
*1010	28A	34	45 -	78	A/N OR "STMbnn"
+1020	28A	1	79 -	79	"P" OR "S" OR BLANK
+1030	28A	1	80 -	80	"X" OR BLANK
+1040	28A	9	81 -	89	N
+1060	28A(e)	1	90 -	90	"X" OR BLANK
1070	28A(f)	12	91 -	102	N *** F8582 LOSS
+1080	28A(g)	12	103 -	114	N SCH K-1 INCOME
+1090	28A(g)	3	115 -	117	"PYA" OR BLANK
+1100	28A(h)	12	118 -	129	N SCH K-1 LOSS
+1110	28A(h)	3	130 -	132	"PYA" OR BLANK
+1120	28A(i)	12	133 -	144	N SEC 179 DEDUCTION
+1130	28A(j)	12	145 -	156	N SCH K-1 INCOME
+1140	28A(j)	3	157 -	159	"PYA" OR BLANK
1150	28B(a)	34	160 -	193	A/N PART/S-CORP NAME B
1160	28B(b)	1	194 -	194	"P" OR "S" OR BLANK PART/S-CORP IND

## SECTION B SCHEDULE E - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1170	FOREIGN PARTNER	28B(c)	1	195	195	"X" OR BLANK
1180	PART/S-CORP EIN	28B(d)	9	196	204	N
1200	SOME IS NOT AT RISK	28B(e)	1	205	205	"X" OR BLANK
1210	PART/S-CORP PASSIVE F8582 LOSS	28B(f)	12	206	217	N ***
1220	PART/S-CORP PASSIVE SCH K-1 INCOME	28B(g)	12	218	229	N
1230	PYA INDICATOR	28B(g)	3	230	232	"PYA" OR BLANK
1240	PART/S-CORP NONPASSIVE SCH K-1 LOSS	28B(h)	12	233	244	N
1250	PYA INDICATOR	28B(h)	3	245	247	"PYA" OR BLANK
1260	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	28B(i)	12	248	259	N
1270	PART/S-CORP NONPASSIVE SCH K-1 INCOME	28B(j)	12	260	271	N
1280	PYA INDICATOR	28B(j)	3	272	274	"PYA" OR BLANK
1290	PART/S-CORP NAME C	28C(a)	34	275	308	A/N
1300	PART/S-CORP IND	28C(b)	1	309	309	"P" OR "S" OR BLANK
1310	FOREIGN PARTNER	28C(c)	1	310	310	"X" OR BLANK
1320	PART/S-CORP EIN	28C(d)	9	311	319	N
1340	SOME IS NOT AT RISK	28C(e)	1	320	320	"X" OR BLANK
1350	PART/S-CORP PASSIVE F8582 LOSS	28C(f)	12	321	332	N ***
1360	PART/S-CORP PASSIVE SCH K-1 INCOME	28C(g)	12	333	344	N
1370	PYA INDICATOR	28C(g)	3	345	347	"PYA" OR BLANK
1380	PART/S-CORP NONPASSIVE SCH K-1 LOSS	28C(h)	12	348	359	N
1390	PYA INDICATOR	28C(h)	3	360	362	"PYA" OR BLANK
1400	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	28C(i)	12	363	374	N
1410	PART/S-CORP NONPASSIVE SCH K-1 INCOME	28C(j)	12	375	386	N
1420	PYA INDICATOR	28C(j)	3	387	389	"PYA" OR BLANK
1430	PART/S-CORP NAME D	28D(a)	34	390	423	A/N
1440	PART/S-CORP IND	28D(b)	1	424	424	"P" OR "S" OR BLANK

## SECTION B SCHEDULE E - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1450	FOREIGN PARTNER	28D(c)	1	425	425	"X" OR BLANK
1460	PART/S-CORP EIN	28D(d)	9	426	434	N
1480	SOME IS NOT AT RISK	28D(e)	1	435	435	"X" OR BLANK
1490	PART/S-CORP PASSIVE F8582 LOSS	28D(f)	12	436	447	N ***
1500	PART/S-CORP PASSIVE SCH K-1 INCOME	28D(g)	12	448	459	N
1510	PYA INDICATOR	28D(g)	3	460	462	"PYA" OR BLANK
1520	PART/S-CORP NONPASSIVE SCH K-1 LOSS	28D(h)	12	463	474	N
1530	PYA INDICATOR	28D(h)	3	475	477	"PYA" OR BLANK
1540	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	28B(i)	12	478	489	N
1550	PART/S-CORP NONPASSIVE SCH K-1 INCOME	28D(j)	12	490	501	N
1560	PYA INDICATOR	28D(j)	3	502	504	"PYA" OR BLANK
1710	TOTAL PART/S-CORP SCH K-1 PASSIVE INC	29a(g)	12	505	516	N
1720	TOTAL PART/S-CORP SCH K-1 NONPASSIVE INC	29a(j)	12	517	528	N
1730	TOTAL PASSIVE F8582 LOSS	29b(f)	12	529	540	N ***
1740	TOTAL NONPASSIVE SCH K-1 LOSS	29b(h)	12	541	552	N
1750	TOTAL NONPASSIVE SEC 179 DEDUCTION	29b(i)	12	553	564	N
1760	TOT PART/S-CORP INCOME	30	12	565	576	N
1770	TOT PART/S-CORP LOSS AND SEC 179 DEDUCTION	31	12	577	588	N ***
1780	NET PART/S-CORP INCOME OR LOSS	32	12	589	600	N
*1790	ESTATE/TRUST NAME A	33A(a)	56	601	656	A/N OR "STMbnn"
+1800	ESTATE/TRUST EIN	33A(b)	9	657	665	N
1810	PASSIVE F8582 LOSS	33A(c)	12	666	677	N ***
+1820	PASSIVE SCH K-1 INCOME	33A(d)	12	678	689	N
+1830	NONPASSIVE SCH K-1 LOSS	33A(e)	12	690	701	N
+1840	NONPASSIVE SCH K-1 INC	33A(f)	12	702	713	N
1850	ESTATE/TRUST NAME B	33B(a)	56	714	769	A/N

## SECTION B SCHEDULE E - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1860	ESTATE/TRUST EIN	33B(b)	9	770 - 778	N	
1870	PASSIVE F8582 LOSS	33B(c)	12	779 - 790	N ***	
1880	PASSIVE SCH K-1 INCOME	33B(d)	12	791 - 802	N	
1890	NONPASSIVE SCH K-1 LOSS	33B(e)	12	803 - 814	N	
1900	NONPASSIVE SCH K-1 INC	33B(f)	12	815 - 826	N	
1970	TOTAL PASSIVE SCH K-1 INCOME	34a(d)	12	827 - 838	N	
1980	TOTAL NONPASSIVE SCH K-1 INCOME	34a(f)	12	839 - 850	N	
1990	TOTAL PASSIVE F8582 LOSS	34b(c)	12	851 - 862	N ***	
2000	TOTAL NONPASSIVE SCH K-1 LOSS	34b(e)	12	863 - 874	N	
2010	TOT ESTATE/TRUST INCOME	35	12	875 - 886	N	
2020	TOT ESTATE/TRUST LOSS	36	12	887 - 898	N ***	
2030	SCH K-1 ES PAYMENTS LITERAL	37	18	899 - 916	N	"ESbPAYMENTbCLAIMED" OR BLANK
2040	SCH K-1 ES PAYMENTS AMOUNT	37	12	917 - 928	N	
2050	TOTAL ESTATE/TRUST NET INCOME/LOSS	37	12	929 - 940	N	
*2060	REMIC NAME	38(a)	20	941 - 960	N	A/N OR "STMbnn"
+2070	REMIC EIN	38(b)	9	961 - 969	N	
+2080	REMIC EXCESS INCLUSION	38(c)	12	970 - 981	N	
+2090	REMIC SCH Q TAXABLE INCOME NET LOSS	38(d)	12	982 - 993	N	
+2100	REMIC SCH Q LINE 3 INCOME	38(e)	12	994 - 1005	N	
2110	TOTAL REMIC INCOME	39	12	1006 - 1017	N	
2120	NET FARM RENTAL INCOME/LOSS	40	12	1018 - 1029	N	
2130	TOTAL INCOME (LOSS)	41	12	1030 - 1041	N	
2140	FARMING/FISHING INCOME	42	12	1042 - 1053	N	
2150	REAL ESTATE PROFESSIONALS	43	12	1054 - 1065	N	
	RECORD TERMINUS CHARACTER		1	1066 - 1066	N	"#"



## SECTION B SCHEDULE F - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0835
		4	5 -	8	*****
0000		6	9 -	14	"SCHbbb"
0001		6	15 -	20	"Fbbbbbb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		9	43 -	51	NO ENTRY
0020	A	50	52 -	101	A/N
0030	B	6	102 -	107	A/N
0040	C 1	1	108 -	108	"X" OR BLANK
0050	C 2	1	109 -	109	"X" OR BLANK
0070		9	110 -	118	NO ENTRY
0080		1	119 -	119	"X" OR BLANK
0085	E	1	120 -	120	"X" OR BLANK
0110	PT I 1	12	121 -	132	N
0120	PT I 2	12	133 -	144	N
0130	PT I 3	12	145 -	156	N
0140	PT I 4	12	157 -	168	N
0150	PT I 5a	12	169 -	180	N
0160	PT I 5b	12	181 -	192	N
0170	PT I 6a	12	193 -	204	N
0180	PT I 6b	12	205 -	216	N

## SECTION B SCHEDULE F - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0190	CCC LOANS REPORTED UNDER ELECTION	PT I 7a	12	217 -	228	N
@0200	CCC LOANS STATEMENT	PT I 7a	6	229 -	234	"STMbnn" OR BLANK
0210	CCC LOANS FORFEITED OR REPAID	PT I 7b	12	235 -	246	N
0220	CCC LOANS TAXABLE AMOUNT	PT I 7c	12	247 -	258	N
0230	CROP INSURANCE PROCEEDS AMOUNT RECEIVED	PT I 8a	12	259 -	270	N
0240	CROP INSURANCE PROCEEDS TAXABLE AMOUNT	PT I 8b	12	271 -	282	N
@0250	ELECTION TO DEFER	PT I 8c	6	283 -	288	"STMbnn" OR BLANK
0260	ELECTION TO DEFER	PT I 8c	1	289 -	289	"X" OR BLANK
0270	AMOUNT DEFERRED	PT I 8d	12	290 -	301	N
0280	CUSTOM HIRE	PT I 9	12	302 -	313	N
0290	OTHER INCOME, INCLUDING FEDERAL AND STATE GASOLINE	PT I 10	12	314 -	325	N
0300	ADD AMOUNTS IN COL 3-10	PT I 11	12	326 -	337	N
0320	CAR AND TRUCK EXPENSES (FORM 4562)	PT II 12	12	338 -	349	N
0330	CHEMICAL	PT II 13	12	350 -	361	N
0340	CONSERVATION EXPENSES	PT II 14	12	362 -	373	NO ENTRY
0350	CUSTOM HIRE	PT II 15	12	374 -	385	N
0360	DEPRECIATION AND SEC 179 EXPENSE DEDUCTION	PT II 16	12	386 -	397	N
0370	EMPLOYEE BENEFIT PROGRAMS	PT II 17	12	398 -	409	N
0380	FEED PURCHASED	PT II 18	12	410 -	421	N
0390	FERTILIZERS AND LIME	PT II 19	12	422 -	433	N
0400	FREIGHT AND TRUCKING	PT II 20	12	434 -	445	N

## SECTION B SCHEDULE F - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0410	GASOLINE, FUEL AND OIL	PT II 21	12	446 -	457	N
0420	INSURANCE	PT II 22	12	458 -	469	N
0430	MORTGAGE	PT II 23a	12	470 -	481	N
0440	OTHER	PT II 23b	12	482 -	493	N
*0450	FORM 1098 EXPLANATION	PT II 23a	6	494 -	499	"STMbnn" OR BLANK
*0460	FORM 1098 NAME/ADDRESS	PT II 23b	6	500 -	505	"STMbnn" OR BLANK
0470	LABOR HIRED	PT II 24	12	506 -	517	N
0480	PENSION AND PROFIT-SHARING PLANS	PT II 25	12	518 -	529	N
0490	RENT OR LEASE VEHICLES, MACHINERY AND EQUIP	PT II 26a	12	530 -	541	N
0500	OTHER (LAND, ANIMALS, ETC)	PT II 26b	12	542 -	553	N
0510	REPAIRS AND MAINTENANCE	PT II 27	12	554 -	565	N
0520	SEEDS AND PLANTS PURCHASED	PT II 28	12	566 -	577	N
0530	STORAGE AND WAREHOUSING	PT II 29	12	578 -	589	N
0540	SUPPLIES PURCHASED	PT II 30	12	590 -	601	N
0550	TAXES	PT II 31	12	602 -	613	N
0560	UTILITIES	PT II 32	12	614 -	625	N
0570	VETERINARY FEES AND MEDICINE	PT II 33	12	626 -	637	N
*0580	OTHER EXPENSES	PT II 34	6	638 -	643	"STMbnn" OR BLANK
NOTE: IF MORE THAN SIX (6) EXPLANATIONS FOR PART II ARE NECESSARY OR THE SPACE ALLOWED IS INSUFFICIENT USE FIELD *0580 AS A STATEMENT (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH THE FIRST EXPLANATION.						
0590	OTHER EXPENSES (SPECIFY)	PT II 34a	15	644 -	658	A/N

## SECTION B SCHEDULE F - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0600	OTHER EXPENSES	PT II 34a	12	659 -	670	N
0610	OTHER EXPENSES (SPECIFY)	PT II 34b	15	671 -	685	A/N
0620	OTHER EXPENSES	PT II 34b	12	686 -	697	N
0630	OTHER EXPENSES (SPECIFY)	PT II 34c	15	698 -	712	A/N
0640	OTHER EXPENSES	PT II 34c	12	713 -	724	N
0650	OTHER EXPENSES (SPECIFY)	PT II 34d	15	725 -	739	A/N
0660	OTHER EXPENSES	PT II 34d	12	740 -	751	N
0670	OTHER EXPENSES (SPECIFY)	PT II 34e	15	752 -	766	A/N
0680	OTHER EXPENSES	PT II 34e	12	767 -	778	N
0690	OTHER EXPENSES (SPECIFY)	PT II 34f	15	779 -	793	A/N
0700	OTHER EXPENSES	PT II 34f	12	794 -	805	N
0710	ADD AMOUNTS ON LINE 12 - 34f	PT II 35	12	806 -	817	N
0720	PAL INDICATOR	36	3	818 -	820	"PAL" OR BLANK
0730	NET FARM PROFIT OR (LOSS)	PT II 36	12	821 -	832	N
0740	ALL INVESTMENT IS AT RISK	PT II 37a	1	833 -	833	"X" OR BLANK
0750	SOME INVESTMENT IS NOT AT RISK	PT II 37b	1	834 -	834	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	835 -	835	"#"

## SECTION B SCHEDULE F - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0265
		4	5 -	8	*****
0770		6	9 -	14	"SCHbbb"
0771		6	15 -	20	"Fbbbbbb"
0772		5	21 -	25	"PG02b"
0773		9	26 -	34	N nnnnnnnnn
0774		1	35 -	35	BLANK
0775		7	36 -	42	N 0000001 - 9999999
0780	PT III 38	12	43 -	54	N
0790	PT III 39a	12	55 -	66	N
0800	PT III 39b	12	67 -	78	N
0810	PT III 40a	12	79 -	90	N
0820	PT III 40b	12	91 -	102	N
0830	PT III 41a	12	103 -	114	N
*0835	PT III, line 41a	6	115 -	120	"STMbnn" OR BLANK
0840	PT III 41b	12	121 -	132	N
0850	PT III 41c	12	133 -	144	N
0860	PT III 42	12	145 -	156	N
0870	PT III 43	12	157 -	168	N
0880	PT III 44	12	169 -	180	N
0890	PT III 45	12	181 -	192	N
0900	PT III 46	12	193 -	204	N

SECTION B SCHEDULE F - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0910 COST OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS DURING OF YEAR	PT III 47	12	205 -	216	N
0920 ADD LINES 46 AND 47	PT III 48	12	217 -	228	N
0930 INVENTORY OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS END OF YEAR	PT III 49	12	229 -	240	N
0940 COST OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS SOLD (LINE 48 MINUS LINE 49)	PT III 50	12	241 -	252	N
0950 LINE 45 MINUS LINE 50	PT III 51	12	253 -	264	N
RECORD TERMINUS CHARACTER			1 265 -	265	"#"

## SECTION B SCHEDULE H - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0216
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 -	20	"Hbbbbbb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0010	EMPLOYER NAME		35	43 -	77	A/N
0015	EMPLOYER NAME CONTROL		4	78 -	81	NO ENTRY
0020	EMPLOYER SSN		9	82 -	90	NO ENTRY
0030	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	91 -	99	N
0040	CASH WAGES OVER ANNUAL AMOUNT PAID - YES BOX	A	1	100 -	100	"X" OR BLANK
0045	CASH WAGES OVER ANNUAL AMOUNT PAID - NO BOX	A	1	101 -	101	"X" OR BLANK
0050	FEDERAL INCOME TAX WITHHELD - YES BOX	B	1	102 -	102	"X" OR BLANK
0055	FEDERAL INCOME TAX WITHHELD - NO BOX	B	1	103 -	103	"X" OR BLANK
0060	CASH WAGE OVER \$1000 PAID QUARTERLY - NO BOX	C	1	104 -	104	"X" OR BLANK
0065	CASH WAGE OVER \$1000 PAID QUARTERLY - YES BOX	C	1	105 -	105	"X" OR BLANK
0070	SOCIAL SECURITY WAGES	1	12	106 -	117	N
0080	SOCIAL SECURITY TAX	2	12	118 -	129	N
0090	MEDICARE WAGES	3	12	130 -	141	N
0100	MEDICARE TAX	4	12	142 -	153	N
0110	FEDERAL INCOME TAX WITHHELD	5	12	154 -	165	N
0115	DISABILITY AMOUNT	6	12	166 -	177	N
0120	TOTAL SOCIAL SECURITY, MEDICARE AND INCOME TAXES	6	12	178 -	189	N
0130	ADVANCE EIC PAYMENT	7	12	190 -	201	N

SECTION B SCHEDULE H - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140 TOTAL TAXES LESS ADVANCE EIC PAYMENTS	8	12	202	213	N
0150 CASH WAGES OVER \$1000 PAID QUARTERLY - NO BOX	9	1	214	214	"X" OR BLANK
0155 CASH WAGES OVER \$1000 PAID QUARTERLY - YES BOX	9	1	215	215	"X" OR BLANK
RECORD TERMINUS CHARACTER		1	216	216	"#"



## SECTION B SCHEDULE H - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0422
		4	5 -	8	*****
0160		6	9 -	14	"SCHbbb"
0161		6	15 -	20	"Hbbbbbb"
0162		5	21 -	25	"PG02b"
0163		9	26 -	34	N nnnnnnnnn
0164		1	35 -	35	BLANK
0165		7	36 -	42	N 0000001-9999999
0170	10	1	43 -	43	"X" OR BLANK
0175	10	1	44 -	44	NO ENTRY
0180	11	1	45 -	45	"X" OR BLANK
0185	11	1	46 -	46	NO ENTRY
0190	12	1	47 -	47	"X" OR BLANK
0195	12	1	48 -	48	NO ENTRY
0200	13	2	49 -	50	STANDARD POSTAL STATE ABBREVIATIONS
0210	14	15	51 -	65	A/N
0220	15	12	66 -	77	N OR "0%bRATE"
0230	16	12	78 -	89	N
0240	17	12	90 -	101	N
0250	18(a)	2	102 -	103	NO ENTRY
0260	18(b)	15	104 -	118	NO ENTRY
0270	18(c)	12	119 -	130	NO ENTRY
0280	18(d)	8	131 -	138	NO ENTRY
0285	18(d)	8	139 -	146	NO ENTRY
0290	18(e)	6	147 -	152	NO ENTRY

## SECTION B SCHEDULE H - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0300	UNEMPLOYMENT TAX CREDIT AT .054 - 1	18(f)	12	153	164	NO ENTRY
0310	UNEMPLOYMENT TAX CREDIT AT MAXIMUM PERCENT - 1	18(g)	12	165	176	NO ENTRY
0320	ADDITIONAL TAX CREDIT 1	18(h)	12	177	188	NO ENTRY
0330	CONTRIBUTIONS PAID TO STATE FUND - 1	18(i)	12	189	200	NO ENTRY
0340	STATE NAME 2	18(a)	2	201	202	NO ENTRY
0350	STATE REPORTING NUMBER 2	18(b)	15	203	217	NO ENTRY
0360	TAXABLE PAYROLL FOR CONTRIBUTIONS 2	18(c)	12	218	229	NO ENTRY
0370	BEGINNING DATE OF STATE EXPERIENCE RATE PERIOD 2	18(d)	8	230	237	NO ENTRY
0375	ENDING DATE OF STATE EXPERIENCE RATE PERIOD 2	18(d)	8	238	245	NO ENTRY
0380	STATE EXPERIENCE RATE 2	18(e)	6	246	251	NO ENTRY
0390	UNEMPLOYMENT TAX CREDIT AT .054 - 2	18(f)	12	252	263	NO ENTRY
0400	UNEMPLOYMENT TAX CREDIT AT MAXIMUM PERCENT - 2	18(g)	12	264	275	NO ENTRY
0410	ADDITIONAL TAX CREDIT 2	18(h)	12	276	287	NO ENTRY
0420	CONTRIBUTIONS PAID TO STATE FUND - 2	18(i)	12	288	299	NO ENTRY
0440	TOTAL ADDITIONAL TAX CREDIT	19(h)	12	300	311	NO ENTRY
0450	TOTAL CONTRIBUTIONS TO STATE FUNDS	19(i)	12	312	323	NO ENTRY
0460	TENTATIVE TOTAL TAX CREDIT	20	12	324	335	NO ENTRY
0470	TOTAL TAXABLE WAGES FOR FUTA (SECTION B)	21	12	336	347	NO ENTRY
0480	GROSS FUTA TAX AMOUNT	22	12	348	359	NO ENTRY
0490	MAXIMUM TAX CREDIT AMOUNT	23	12	360	371	NO ENTRY
0500	TOTAL TAX CREDIT ALLOWED	24	12	372	383	NO ENTRY
0510	FUTA TAX (SUBTRACT LINE 24 FROM LINE 22)	25	12	384	395	NO ENTRY
0520	TOTAL TAXES FROM LINE 8	26	12	396	407	N
0530	TOTAL COMBINED TAXES PLUS FUTA TAXES	27	12	408	419	N
0540	REQUIRED TO FILE FORM 1040 - YES	28	1	420	420	"X" OR BLANK

SECTION B SCHEDULE H - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0550	REQUIRED TO FILE FORM 1040 - NO	28	1	421 - 421	NO ENTRY
	RECORD TERMINUS CHARACTER		1	422 - 422	"#"

## SECTION B SCHEDULE J - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 - 4		0843
		4	5 - 8		*****
0000		6	9 - 14		"SCHbbb"
0001		6	15 - 20		"Jbbbb"
0002		5	21 - 25		"PG01b"
0003		9	26 - 34		N nnnnnnnn
0004		1	35 - 35		BLANK
0005		7	36 - 42		N 0000001 - 9999999
0020	PT I 1	12	43 - 54		N
0030	PT I 2	12	55 - 66		N
0040	PT I 3	12	67 - 78		N
0050	PT I 4	12	79 - 90		N
0060	PT I 5	12	91 - 102		N
0070	PT II (a)	4	103 - 106		YYYY
0080	PT II 6(a)	12	107 - 118		N
0090	PT II 7(a)	12	119 - 130		N
0100	PT II 8(a)	12	131 - 142		N
0110	PT II 9(a)	12	143 - 154		N
0120	PT II 10(a)	12	155 - 166		N
0130	PT II 11(a)	12	167 - 178		N
0140	PT II 12(a)	12	179 - 190		N
0150	PT II 13(a)	12	191 - 202		N

## SECTION B SCHEDULE J - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT OF LINE 9	PT II 14(a)	12	203	- 214	N
0170	ADD LINES 13 AND 14	PT II 15(a)	12	215	- 226	N
0180	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(a)	12	227	- 238	N
0190	LINE 15 MINUS LINE 16	PT II 17(a)	12	239	- 250	N
0200	THROWBACK YEAR ENDING	PT II (b)	4	251	- 254	YYYY
0210	DISTRIBUTABLE NET INCOME	PT II 6(b)	12	255	- 266	N
0220	DISTRIBUTIONS	PT II 7(b)	12	267	- 278	N
0230	LINE 6 MINUS LINE 7	PT II 8(b)	12	279	- 290	N
0240	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(b)	12	291	- 302	N
0250	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(b)	12	303	- 314	N
0260	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(b)	12	315	- 326	N
0270	LINE 10 MINUS LINE 11	PT II 12(b)	12	327	- 338	N
0280	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(b)	12	339	- 350	N
0290	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(b)	12	351	- 362	N
0300	ADD LINES 13 AND 14	PT II 15(b)	12	363	- 374	N
0310	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(b)	12	375	- 386	N
0320	LINE 15 MINUS LINE 16	PT II 17(b)	12	387	- 398	N
0330	THROWBACK YEAR ENDING	PT II (c)	4	399	- 402	YYYY
0340	DISTRIBUTABLE NET INCOME	PT II 6(c)	12	403	- 414	N
0350	DISTRIBUTIONS	PT II 7(c)	12	415	- 426	N

## SECTION B SCHEDULE J - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0360	LINE 6 MINUS LINE 7	PT II 8(c)	12	427 -	438	N
0370	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(c)	12	439 -	450	N
0380	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(c)	12	451 -	462	N
0390	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(c)	12	463 -	474	N
0400	LINE 10 MINUS LINE 11	PT II 12(c)	12	475 -	486	N
0410	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(c)	12	487 -	498	N
0420	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(c)	12	499 -	510	N
0430	ADD LINES 13 AND 14	PT II 15(c)	12	511 -	522	N
0440	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(c)	12	523 -	534	N
0450	LINE 15 MINUS LINE 16	PT II 17(c)	12	535 -	546	N
0460	THROWBACK YEAR ENDING	PT II (d)	4	547 -	550	YYYY
0470	DISTRIBUTABLE NET INCOME	PT II 6(d)	12	551 -	562	N
0480	DISTRIBUTIONS	PT II 7(d)	12	563 -	574	N
0490	LINE 6 MINUS LINE 7	PT II 8(d)	12	575 -	586	N
0500	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(d)	12	587 -	598	N
0510	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(d)	12	599 -	610	N
0520	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(d)	12	611 -	622	N
0530	LINE 10 MINUS LINE 11	PT II 12(d)	12	623 -	634	N
0540	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(d)	12	635 -	646	N
0550	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(d)	12	647 -	658	N

## SECTION B SCHEDULE J - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0560	ADD LINES 13 AND 14	PT II 15(d)	12	659 -	670	N
0570	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(d)	12	671 -	682	N
0580	LINE 15 MINUS LINE 16	PT II 17(d)	12	683 -	694	N
0590	THROWBACK YEAR ENDING	PT II (e)	4	695 -	698	YYYY
0600	DISTRIBUTABLE NET INCOME	PT II 6(e)	12	699 -	710	N
0610	DISTRIBUTIONS	PT II 7(e)	12	711 -	722	N
0620	LINE 6 MINUS LINE 7	PT II 8(e)	12	723 -	734	N
0630	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(e)	12	735 -	746	N
0640	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(e)	12	747 -	758	N
0650	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(e)	12	759 -	770	N
0660	LINE 10 MINUS LINE 11	PT II 12(e)	12	771 -	782	N
0670	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(e)	12	783 -	794	N
0680	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(e)	12	795 -	806	N
0690	ADD LINES 13 AND 14	PT II 15(e)	12	807 -	818	N
0700	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(e)	12	819 -	830	N
0710	LINE 15 MINUS LINE 16	PT II 17(e)	12	831 -	842	N
	RECORD TERMINUS CHARACTER		1	843 -	843	"#"

## SECTION B SCHEDULE J - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 - 4	1200	BYTE COUNT
		4	5 - 8	*****	START RECORD SENTINEL
0730		6	9 - 14	"SCHbbb"	RECORD ID
0731		6	15 - 20	"Jbbbb"	SCHEDULE TYPE
0732		5	21 - 25	"PG02b"	PAGE NUMBER
0733		9	26 - 34	N nnnnnnnn	EMPLOYER IDENTIFICATION NUMBER (EIN)
0734		1	35 - 35	BLANK	FILLER
0735		7	36 - 42	N 0000001 - 9999999	SCHEDULE OCCURRENCE NUMBER
0740	PT III (a)	4	43 - 46	YYYY	THROWBACK YEAR ENDING
0750	PT III 18(a)	12	47 - 58	N	TAX
0760	PT III 19(a)	12	59 - 70	N	NET SHORT-TERM GAIN
0770	PT III 20(a)	12	71 - 82	N	NET LONG-TERM GAIN
0780	PT III 21(a)	12	83 - 94	N	TOTAL NET CAPITAL GAIN (ADD LINE 19 AND LINE 20)
0790	PT III 22(a)	12	95 - 106	N	TAXABLE INCOME
0800	PT III 23(a)	6	107 - 112	N	ENTER PERCENT (DIVIDE LINE 21 BY LINE 22)
0810	PT III 24(a)	12	113 - 124	N	MULTIPLY AMOUNT ON LINE 18 BY THE PERCENTAGE ON LINE 23
0820	PT III 25(a)	12	125 - 136	N	TAX ON UNDISTRIBUTED NET INCOME (LINE 18 MINUS LINE 24)
0830	PT III 26(a)	12	137 - 148	N	TAX ON INCOME OTHER THAN LONG-TERM CAPITAL GAIN
0840	PT III 27(a)	12	149 - 160	N	NET SHORT-TERM GAIN
0850	PT III 28(a)	12	161 - 172	N	TAXABLE INCOME LESS SECTION 1202 DEDUCTION
0860	PT III 29(a)	6	173 - 178	N	ENTER PERCENT (DIVIDE LINE 27 BY LINE 28)
0870	PT III 30(a)	12	179 - 190	N	MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29



## SECTION B SCHEDULE J - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0880	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(a)	12	191	- 202	N
0890	THROWBACK YEAR ENDING	PT III (b)	4	203	- 206	YYYY
0900	TAX	PT III 18(b)	12	207	- 218	N
0910	NET SHORT-TERM GAIN	PT III 19(b)	12	219	- 230	N
0920	NET LONG-TERM GAIN	PT III 20(b)	12	231	- 242	N
0930	TOTAL NET CAPITAL GAIN	PT III 21(b)	12	243	- 254	N
0940	TAXABLE INCOME	PT III 22(b)	12	255	- 266	N
0950	ENTER PERCENT (DIVIDE LINE 21 BY LINE 22)	PT III 23(b)	6	267	- 272	N
0960	MULTIPLY AMOUNT ON LINE 18 BY THE PERCENT ON LINE 23	PT III 24(b)	12	273	- 284	N
0970	TAX ON UNDISTRIBUTED NET INCOME (LINE 18 MINUS LINE 24)	PT III 25(b)	12	285	- 296	N
0980	TAX ON INCOME OTHER THAN LONG-TERM CAPITAL GAIN	PT III 26(b)	12	297	- 308	N
0990	NET SHORT-TERM GAIN	PT III 27(b)	12	309	- 320	N
1000	TAXABLE INCOME LESS SECTION 1202 DEDUCTION	PT III 28(b)	12	321	- 332	N
1010	ENTER PERCENT (DIVIDE LINE 27 BY LINE 28)	PT III 29(b)	6	333	- 338	N
1020	MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29	PT III 30(b)	12	339	- 350	N
1030	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(b)	12	351	- 362	N
1040	THROWBACK YEAR ENDING	PT III (c)	4	363	- 366	YYYY
1050	TAX	PT III 18(c)	12	367	- 378	N
1060	NET SHORT-TERM GAIN	PT III 19(c)	12	379	- 390	N
1070	NET LONG-TERM GAIN	PT III 20(c)	12	391	- 402	N

## SECTION B SCHEDULE J - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1080	TOTAL NET CAPITAL GAIN	PT III 21(c)	12	403	- 414	N
1090	TAXABLE INCOME	PT III 22(c)	12	415	- 426	N
1100	ENTER PERCENT (DIVIDE LINE 21 BY LINE 22)	PT III 23(c)	6	427	- 432	N
1110	MULTIPLY AMOUNT ON LINE 18 BY THE PERCENT ON LINE 23	PT III 24(c)	12	433	- 444	N
1120	TAX ON UNDISTRIBUTED NET INCOME (LINE 18 MINUS LINE 24)	PT III 25(c)	12	445	- 456	N
1130	TAX ON INCOME OTHER THAN LONG-TERM CAPITAL GAIN	PT III 26(c)	12	457	- 468	N
1140	NET SHORT-TERM GAIN	PT III 27(c)	12	469	- 480	N
1150	TAXABLE INCOME LESS SECTION 1202 DEDUCTION	PT III 28(c)	12	481	- 492	N
1160	ENTER PERCENT	PT III 29(c)	6	493	- 498	N
1170	MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29	PT III 30(c)	12	499	- 510	N
1180	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(c)	12	511	- 522	N
1190	THROWBACK YEAR ENDING	PT III (d)	4	523	- 526	YYYY
1200	TAX	PT III 18(d)	12	527	- 538	N
1210	NET SHORT-TERM GAIN	PT III 19(d)	12	539	- 550	N
1220	NET LONG-TERM GAIN	PT III 20(d)	12	551	- 562	N
1230	TOTAL NET CAPITAL GAIN	PT III 21(d)	12	563	- 574	N
1240	TAXABLE INCOME	PT III 22(d)	12	575	- 586	N
1250	ENTER PERCENT (DIVIDE LINE 21 BY LINE 22)	PT III 23(d)	6	587	- 592	N
1260	MULTIPLY AMOUNT ON LINE 18 BY THE PERCENT ON LINE 23	PT III 24(d)	12	593	- 604	N
1270	TAX ON UNDISTRIBUTED NET INCOME (LINE 18 MINUS LINE 24)	PT III 25(d)	12	605	- 616	N

## SECTION B SCHEDULE J - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1280	TAX ON INCOME OTHER THAN LONG-TERM CAPITAL GAIN	PT III 26 (d)	12	617	- 628	N
1290	NET SHORT-TERM GAIN	PT III 27 (d)	12	629	- 640	N
1300	TAXABLE INCOME LESS SECTION 1202 DEDUCTION	PT III 28 (d)	12	641	- 652	N
1310	ENTER PERCENT	PT III 29 (d)	6	653	- 658	N
1320	MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29	PT III 30 (d)	12	659	- 670	N
1330	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31 (d)	12	671	- 682	N
1340	THROWBACK YEAR ENDING	PT III (e)	4	683	- 686	YYYY
1350	TAX	PT III 18 (e)	12	687	- 698	N
1360	NET SHORT-TERM GAIN	PT III 19 (e)	12	699	- 710	N
1370	NET LONG-TERM GAIN	PT III 20 (e)	12	711	- 722	N
1380	TOTAL NET CAPITAL GAIN	PT III 21 (e)	12	723	- 734	N
1390	TAXABLE INCOME	PT III 22 (e)	12	735	- 746	N
1400	ENTER PERCENT (DIVIDE LINE 21 BY LINE 22)	PT III 23 (e)	6	747	- 752	N
1410	MULTIPLY AMOUNT ON LINE 18 BY THE PERCENT ON LINE 23	PT III 24 (e)	12	753	- 764	N
1420	TAX ON UNDISTRIBUTED NET INCOME (LINE 18 MINUS LINE 24)	PT III 25 (e)	12	765	- 776	N
1430	TAX ON INCOME OTHER THAN LONG-TERM CAPITAL GAIN	PT III 26 (e)	12	777	- 788	N
1440	NET SHORT-TERM GAIN	PT III 27 (e)	12	789	- 800	N
1450	TAXABLE INCOME LESS SECTION 1202 DEDUCTION	PT III 28 (e)	12	801	- 812	N
1460	ENTER PERCENT	PT III 29 (e)	6	813	- 818	N
1470	MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29	PT III 30 (e)	12	819	- 830	N

SECTION B SCHEDULE J - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1480	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(e)	12	831	- 842	N
1490	BENEFICIARY'S NAME	PT IV	35	843	- 877	A/N OR ENTER "SEE STATEMENT ATTACHED" (LEFT-JUSTIFIED AND BLANK FILLED)
<p>NOTE: IF REPORTING FOR MORE THAN 1 BENEFICIARY, USE FIELD #1780 (STATEMENT FOR SCHEDULE J) BELOW, TO ATTACH THE INFORMATION CORRESPONDING TO ALL OF THE BENEFICIARIES. SEE SEC. 3 IN THIS PUBLICATION FOR SPECIFIC INFORMATION ABOUT HOW TO USE "STMB98".</p>						
1500	(BENEFICIARY'S) IDENTIFYING NUMBER	PT IV	9	878	- 886	N
1510	BENEFICIARY'S ADDRESS	PT IV	35	887	- 921	A/N
1520	BENEFICIARY'S CITY	PT IV	22	922	- 943	A/N
1530	BENEFICIARY'S STATE	PT IV	2	944	- 945	A/N
1540	ZIP CODE (BENEFICIARY'S)	PT IV	12	946	- 957	N OR nnnnnbbbbbb OR nnnnnnnbbbbbb OR BLANK
1550	THROWBACK YEAR END	PT IV 32	4	958	- 961	YYYY
1560	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 32(a)	12	962	- 973	N
1570	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 32(b)	12	974	- 985	N
1580	AMOUNT FROM LINE 16 ALLOCATED TO THIS BENEFICIARY	PT IV 32(c)	12	986	- 997	N
1590	THROWBACK YEAR END	PT IV 33	4	998	- 1001	YYYY
1600	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 33(a)	12	1002	- 1013	N
1610	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 33(b)	12	1014	- 1025	N
1620	AMOUNT FROM LINE 16 ALLOCATED TO THIS BENEFICIARY	PT IV 33(c)	12	1026	- 1037	N
1630	THROWBACK YEAR END	PT IV 34	4	1038	- 1041	YYYY
1640	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 34(a)	12	1042	- 1053	N
1650	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 34(b)	12	1054	- 1065	N

## SECTION B SCHEDULE J - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1660	AMOUNT FROM LINE 16 ALLOCATED TO THIS BENEFICIARY	PT IV 34(c)	12	1066	- 1077	N
1670	THROWBACK YEAR END	PT IV 35	4	1078	- 1081	YYYY
1680	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 35(a)	12	1082	- 1093	N
1690	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 35(b)	12	1094	- 1105	N
1700	AMOUNT FROM LINE 16 ALLOCATED TO THIS BENEFICIARY	PT IV 35(c)	12	1106	- 1117	N
1710	THROWBACK YEAR END	PT IV 36	4	1118	- 1121	YYYY
1720	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 36(a)	12	1122	- 1133	N
1730	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 36(b)	12	1134	- 1145	N
1740	AMOUNT FROM LINE 16 ALLOCATED TO THIS BENEFICIARY	PT IV 36(c)	12	1146	- 1157	N
1750	TOTAL (ADD LINES 32 - 36)	PT IV 37(a)	12	1158	- 1169	N
1760	TOTAL (ADD LINES 32 - 36)	PT IV 37(b)	12	1170	- 1181	N
1770	TOTAL (ADD LINES 32 - 36)	PT IV 37(c)	12	1182	- 1193	N
*1780	STATEMENT FOR SCHEDULE J		6	1194	- 1199	"STMb98" OR BLANK
	RECORD TERMINUS CHARACTER		1	1200	- 1200	"#"

## SECTION B SCHEDULE K-1 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0936
		4	5 -	8	*****
0000		6	9 -	14	"SCHbbb"
0001		6	15 -	20	"K1bbbb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0020		8	43 -	50	FORMAT: YYYYMMDD IF CALENDAR bbbbbbbb
0030		8	51 -	58	FORMAT: YYYYMMDD IF CALENDAR bbbbbbbb
0040		35	59 -	93	A/N
0050		1	94 -	94	NO ENTRY
0060		1	95 -	95	"X" OR BLANK
0070		9	96 -	104	N OR "APPLD FOR" OR "FOREIGNUS" OR "1042S"
0080		35	105 -	139	A/N
					(IF BENEFICIARY IS AN INDIVIDUAL ENTER FIRST NAME, INITIAL(WHEN APPROPRIATE), THEN LAST NAME USING UPPER CASE LEFT JUSTIFIED)
0090		35	140 -	174	A/N OR BLANK
0100		35	175 -	209	A/N
0110		22	210 -	231	A/N
0120		2	232 -	233	A/N
0130		12	234 -	245	N OR nnnnnbbbb OR nnnnnnnnnbbb
0140		9	246 -	254	N

## SECTION B SCHEDULE K-1 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0150	NAME LINE 1 (FIDUCIARY'S)		35	255 -	289	A/N
0160	NAME LINE 2 (FIDUCIARY'S)		35	290 -	324	A/N
0170	STREET ADDRESS (FIDUCIARY'S)		35	325 -	359	A/N
0180	CITY (FIDUCIARY'S)		22	360 -	381	A/N
0190	STATE (FIDUCIARY'S)		2	382 -	383	A/N
0200	ZIP CODE (FIDUCIARY'S)		12	384 -	395	N OR nnnnnbbbb OR nnnnnnnnbbb
0210	INTEREST SCHEDULE B PT I	1(b)	12	396 -	407	N ***
0220	QUALIFIED DIVIDENDS	2a	12	408 -	419	N ***
0225	TOTAL ORDINARY DIVIDENDS	2b	12	420 -	431	N
0230	NET S/T CAPITAL GAINS - ENTIRE YEAR	3a	12	432 -	443	N
0233	NET S/T CAPITAL GAIN- POST MAY 5, 2003	3b	12	444 -	455	N
0235	NET L/T GAIN - ENTIRE YEAR	4a(b)	12	456 -	467	N
*0236	EXPLANATION FOR NET L/T CAPITAL GAIN	4a	6	468 -	473	"STMbnn" OR BLANK
0237	NET L/T GAIN - POST MAY POST MAY 5, 2003	4b	12	474 -	485	N
0239	QUALIFIED 5-YEAR GAIN	4c(b)	12	486 -	497	N
0240	UNRECAPTURED SECTION 1250 GAIN	4d(b)	12	498 -	509	N
0245	28% RATE GAIN	4e	12	510 -	521	N
0250	BUSINESS NON PASSIVE INCOME SCHEDULE E PT III	5a(b)	12	522 -	533	N
0260	BUSINESS NON PASSIVE INCOME DEPRECIATION	5b(b)	12	534 -	545	N
0270	BUSINESS NON PASSIVE INCOME DEPLETION	5c(b)	12	546 -	557	N
0280	BUSINESS NON PASSIVE INCOME AMORTIZATION	5d(b)	12	558 -	569	N
0290	RENTAL, RENTAL REAL ESTATE PASSIVE INCOME	6a(b)	12	570 -	581	N

## SECTION B SCHEDULE K-1 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0300	RENTAL, RENTAL REAL ESTATE PASSIVE INCOME (DEPRECIATION)	6b(b)	12	582	- 593	N
0310	RENTAL, RENTAL REAL ESTATE PASSIVE INCOME (DEPLETION)	6c(b)	12	594	- 605	N
0320	RENTAL, RENTAL REAL ESTATE PASSIVE INCOME (AMORTIZATION)	6d(b)	12	606	- 617	N
0330	INCOME FOR MINIMUM TAX PURPOSES	7(b)	12	618	- 629	N
0340	INCOME FOR REGULAR TAX PURPOSES	8b	12	630	- 641	N
0350	ADJUSTMENT FOR MINIMUM TAX PURPOSES	9(b)	12	642	- 653	N
0360	ESTATE TAX DEDUCTION (SCHEDULE A)	10(b)	12	654	- 665	N
0370	FOREIGN TAXES (SCHEDULE A OR FORM 1116)	11(b)	12	666	- 677	N
0380	TAX PREFERENCE ITEMS ACCELERATED DEPRECIATION	12a(b)	12	678	- 689	N
0390	TAX PREFERENCE ITEMS DEPLETION	12b(b)	12	690	- 701	N
0400	TAX PREFERENCE ITEMS AMORTIZATION	12c(b)	12	702	- 713	N
0410	TAX PREFERENCE ITEMS EXCLUSION ITEMS (FORM 8801)	12d(b)	12	714	- 725	N
0420	EXCESS DEDUCTIONS ON TERMINATION (SCHEDULE A)	13a(b)	12	726	- 737	N
0430	SHORT TERM CAPITAL LOSS CARRYOVER (SCHEDULE D)	13b(b)	12	738	- 749	N
0440	LONG TERM CAPITAL LOSS CARRYOVER (SCHEDULE D)	13c(b)	12	750	- 761	N
0450	NET OPERATING LOSS (NOL) CARRYOVER (FORM 1040)	13d(b)	12	762	- 773	N
0455	NET OPERATING LOSS FOR MINIMUM TAX PURPOSES	13e(b)	12	774	- 785	N
0460	OTHER DISTRIBUTIONS IN FINAL YEAR OF ESTATE OR TRUST	13f(b)	12	786	- 797	N



## SECTION B SCHEDULE K-1 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0470	OTHER DISTRIBUTIONS IN FINAL YEAR OF ESTATE OR TRUST	13g(b)	12	798 - 809	N	
0480	OTHER TRUST PAYMENTS OF ESTIMATED TAXES CREDITED TO YOU (FORM 1040)	14a(b)	12	810 - 821	N ***	
0490	OTHER TAX-EXEMPT INTEREST (form 1040)	14b(b)	12	822 - 833	N	
0500	OTHER (ITEMIZE)	14c	20	834 - 853	A/N	
0510	OTHER (ITEMIZE) AMOUNT	14c(b)	12	854 - 865	N	
0520	OTHER (ITEMIZE)	14d	20	866 - 885	A/N	
0530	OTHER (ITEMIZE) AMOUNT	14d(b)	12	886 - 897	N	
0540	OTHER (ITEMIZE)	14e	20	898 - 917	A/N	
0550	OTHER (ITEMIZE) AMOUNT	14e(b)	12	918 - 929	N	
*0620	K-1 STATEMENT (STMb99)		6	930 - 935	"STMbnn" OR BLANK	
	RECORD TERMINUS CHARACTER		1	936 - 936	VALUE "#"	

## SECTION B FORM 1116 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1113
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"1116bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0007		3	43 -	45	"AMT" OR BLANK
0020	a	1	46 -	46	"X" OR BLANK
0030	b	1	47 -	47	"X" OR BLANK
0040	c	1	48 -	48	"X" OR BLANK
0050	d	1	49 -	49	"X" OR BLANK
0060	e	1	50 -	50	"X" OR BLANK
0070	f	1	51 -	51	"X" OR BLANK
0080	g	1	52 -	52	"X" OR BLANK
0085	h	1	53 -	53	"X" OR BLANK
0090	i	1	54 -	54	"X" OR BLANK
0095	j	1	55 -	55	"X" OR BLANK
0100	k	35	56 -	90	A/N
0110	PT I 1A	35	91 -	125	A/N
0120	PT I 1A	9	126 -	134	"WAGESbbbb" "DIVIDENDS" OR BLANK
0130	PT I 1A	12	135 -	146	N
0140	PT I 2A	12	147 -	158	N
@0150	PT I 2A	6	159 -	164	"STMbnn" OR BLANK
0160	PT I 3(a) A	12	165 -	176	N

## SECTION B FORM 1116 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0170	PRO RATA SHARE OTHER DEDUCTIONS	PT I 3 (b) A	12	177 -	188	N
@0180	PRO RATA SHARE OF OTHER DEDUCTIONS: OTHER DEDUCTIONS;	PT I 3 (b) A	6	189 -	194	"STMbnn" OR BLANK
0190	PRO RATA SHARE OF OTHER DEDUCTIONS: ADD LINES 3a AND 3b	PT I 3 (c) A	12	195 -	206	N
0200	PRO RATA SHARE TOTAL FOREIGN SOURCE INCOME	PT I 3 (d) A	12	207 -	218	N
0210	PRO RATA SHARE GROSS INCOME FROM ALL SOURCES	PT I 3 (e) A	12	219 -	230	N
0220	PRO RATA SHARE DIVIDE LINE 3d BY LINE 3e	PT I 3 (f) A	6	231 -	236	N
0230	PRO RATA SHARE MULTIPLY LINE 3c BY LINE 3f	PT I 3 (g) A	12	237 -	248	N
0240	PRO RATA SHARE HOME MORTGAGE INTEREST	PT I 4 (a) A	12	249 -	260	N
0250	PRO RATA SHARE OTHER INTEREST	PT I 4 (b) A	12	261 -	272	N
0260	LOSSES FROM FOREIGN SOURCES	PT I 5 A	12	273 -	284	N
0270	ADD LINES 2, 3g, 4a, 4b, AND 5	PT I 6 A	12	285 -	296	N
0280	NAME OF FOREIGN COUNTRY OR U. S. POSSESSION	PT I 1B	35	297 -	331	A/N
0290	GROSS INCOME SOURCE	PT I 1 B	9	332 -	340	"WAGESbbbb" "DIVIDENDS" OR BLANK
0300	GROSS INCOME	PT I 1B	12	341 -	352	N
0310	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 B	12	353 -	364	N
@0320	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 B	6	365 -	370	"STMbnn" OR BLANK
0330	PRO RATA SHARE CERTAIN ITEMIZED OR STANDARD DEDUCTIONS	PT I 3 (a) B	12	371 -	382	N

## SECTION B FORM 1116 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0340	PRO RATA SHARE OTHER DEDUCTIONS	PT I 3 (b) B	12	383 -	394	N
@0350	PRO RATA SHARE OF OTHER DEDUCTIONS OTHER DEDUCTIONS	PT I 3 (b) B	6	395 -	400	"STMbnn" OR BLANK
0360	PRO RATA SHARE OF OTHER DEDUCTIONS ADD LINES 3a AND 3b	PT I 3 (c) B	12	401 -	412	N
0370	PRO RATA SHARE TOTAL FOREIGN SOURCE INCOME	PT I 3 (d) B	12	413 -	424	N
0380	PRO RATA SHARE GROSS INCOME FROM ALL SOURCES	PT I 3 (e) B	12	425 -	436	N
0390	PRO RATA SHARE DIVIDE LINE 3d BY LINE 3e	PT I 3 (f) B	6	437 -	442	N
0400	PRO RATA SHARE MULTIPLY LINE 3c BY LINE 3f	PT I 3 (g) B	12	443 -	454	N
0410	PRO RATA SHARE HOME MORTGAGE INTEREST	PT I 4 (a) B	12	455 -	466	N
0420	PRO RATA SHARE OTHER INTEREST	PT I 4 (b) B	12	467 -	478	N
0430	LOSSES FROM FOREIGN SOURCES	PT I 5 B	12	479 -	490	N
0440	ADD LINES 2, 3g, 4a, 4b, AND 5	PT I 6 B	12	491 -	502	N
0450	NAME OF FOREIGN COUNTRY OR U. S. POSSESSION	PT I 1C	35	503 -	537	A/N
0460	GROSS INCOME SOURCE	PT I 1 C	9	538 -	546	"WAGESbbbb" "DIVIDENDS" OR BLANK
0470	GROSS INCOME	PT I 1 C	12	547 -	558	N
0480	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 C	12	559 -	570	N
@0490	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 C	6	571 -	576	"STMbnn" OR BLANK
0500	PRO RATA SHARE CERTAIN ITEMIZED OR STANDARD DEDUCTIONS	PT I 3 (a) C	12	577 -	588	N

## SECTION B FORM 1116 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0510	PRO RATA SHARE OTHER DEDUCTIONS	PT I 3 (b) C	12	589 -	600	N
@0520	PRO RATA SHARE OF OTHER DEDUCTIONS: OTHER DEDUCTIONS	PT I 3 (b) C	6	601 -	606	"STMbnn" OR BLANK
0530	PRO RATA SHARE OF OTHER DEDUCTIONS: ADD LINES 3a AND 3b	PT I 3 (c) C	12	607 -	618	N
0540	PRO RATA SHARE TOTAL FOREIGN SOURCE INCOME	PT I 3 (d) C	12	619 -	630	N
0550	PRO RATA SHARE GROSS INCOME FROM ALL SOURCES	PT I 3 (e) C	12	631 -	642	N
0560	PRO RATA SHARE DIVIDE LINE 3d BY LINE 3e	PT I 3 (f) C	6	643 -	648	N
0570	PRO RATA SHARE MULTIPLY LINE 3c BY LINE 3f	PT I 3 (g) C	12	649 -	660	N
0580	PRO RATA SHARE HOME MORTGAGE INTEREST	PT I 4 (a) C	12	661 -	672	N
0590	PRO RATA SHARE OTHER INTEREST	PT I 4 (b) C	12	673 -	684	N
0600	LOSSES FROM FOREIGN SOURCES	PT I 5 C	12	685 -	696	N
0610	ADD LINES 2, 3g, 4a, 4b, AND 5	PT I 6 C	12	697 -	708	N
0620	TOTAL (ADD COLUMNS 1A, 1B, AND 1C)	PT I 1	12	709 -	720	N
0630	TOTAL (ADD COLUMNS 6A, 6B, AND 6C)	PT I 6	12	721 -	732	N
0640	LINE 1 MINUS LINE 6	PT I 7	12	733 -	744	N
0650	FOREIGN TAXES PAID OR ACCRUED: (PAID)	PT II (m)	1	745 -	745	"X" OR BLANK
0660	FOREIGN TAXES PAID OR ACCRUED: (ACCRUED)	PT II (n)	1	746 -	746	"X" OR BLANK
NOTE: IF MORE SPACE IS NEEDED FOR ADDITIONAL TAXES PAID OR ACCRUED AS A RESULT OF AN AUDIT, USE FIELD #980 AT THE END OF THIS RECORD.						
*0670	FOREIGN TAXES DATE PAID OR ACCRUED	PT II A(o)	8	747 -	754	FORMAT: YYYYMMDD "STMbnnnn" OR BLANK

## SECTION B FORM 1116 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
+0680	FOREIGN TAXES WITHHELD AT SOURCE ON DIV	PT II A(p)	12	755 -	766	N
+0690	FOREIGN TAXES WITHHELD AT SOURCE ON RENTS AND ROYALTIES	PT II A(q)	12	767 -	778	N
+0700	FOREIGN TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II A(r)	12	779 -	790	N
+0710	FOREIGN TAXES PAID OTHER FOREIGN TAXES PAID OR ACCRUED	PT II A(s)	12	791 -	802	N
+0720	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON DIV	PT II A(t)	12	803 -	814	N
+0730	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II A(u)	12	815 -	826	N
+0740	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON INTEREST	PT II A(v)	12	827 -	838	N
+0750	FOREIGN TAXES PAID U.S. OTHER FOREIGN TAXES PAID OR ACCRUED	PT II A(w)	12	839 -	850	N
+0760	FOREIGN TAXES U.S. TOTAL FOREIGN TAXES PAID OR ACCRUED (ADD COLS. (t) - (w))	PT II A(x)	12	851 -	862	N
+0770	FOREIGN TAXES DATE PAID OR ACCRUED	PT II B(o)	8	863 -	870	FORMAT: YYYYMMDD OR BLANK
+0780	FOREIGN TAXES FOREIGN TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II B(p)	12	871 -	882	N
+0790	FOREIGN TAXES TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II B(q)	12	883 -	894	N
+0800	FOREIGN TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II B(r)	12	895 -	906	N
+0810	FOREIGN TAXES PAID OTHER FOREIGN TAXES PAID OR ACCRUED.	PT II B(s)	12	907 -	918	N
+0820	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II B(t)	12	919 -	930	N
+0830	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II B(u)	12	931 -	942	N
+0840	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II B(v)	12	943 -	954	N
+0850	FOREIGN TAXES PAID U.S. OTHER FOREIGN TAXES PAID OR ACCRUED.	PT II B(w)	12	955 -	966	N

## SECTION B FORM 1116 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
+0860	FOREIGN TAXES U.S. TOTAL FOREIGN TAXES PAID OR ACCRUED (ADD COLS. (t) - (w))	PT II B(x)	12	967 -	978	N
+0870	FOREIGN TAXES DATE PAID OR ACCRUED	PT II C(o)	8	979 -	986	FORMAT: YYYYMMDD OR BLANK
+0880	FOREIGN TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II C(p)	12	987 -	998	N
+0890	FOREIGN TAXES WITHHELD AT SOURCE ON RENTS AND ROYALTIES	PT II C(q)	12	999 -	1010	N
+0900	FOREIGN TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II C(r)	12	1011 -	1022	N
+0910	FOREIGN TAXES PAID OTHER FOREIGN TAXES ON SOURCE PAID OR ACCRUED.	PT II C(s)	12	1023 -	1034	N
+0920	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II C(t)	12	1035 -	1046	N
+0930	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II C(u)	12	1047 -	1058	N
+0940	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II C(v)	12	1059 -	1070	N
+0950	FOREIGN TAXES PAID U.S. OTHER FOREIGN TAXES PAID OR ACCRUED.	PT II C(w)	12	1071 -	1082	N
+0960	FOREIGN TAXES PAID U.S. TOTAL FOREIGN TAXES PAID OR ACCRUED.	PT II C(x)	12	1083 -	1094	N
0970	TOTAL FOREIGN TAXES ADD COL x (a-c)	PT II 8	12	1095 -	1106	N
*0980	STATEMENT - (CREDITS FOR ADDITIONAL TAXES PAID OR ACCRUED)		6	1107 -	1112	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1113 -	1113	"#"

## SECTION B FORM 1116 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 - 4		0355
		4	5 - 8		*****
1000		6	9 - 14		"FRMbbb"
1001		6	15 - 20		"1116bb"
1002		5	21 - 25		"PG02b"
1003		9	26 - 34		N nnnnnnnnn
1004		1	35 - 35		BLANK
1005		7	36 - 42		N 0000001 - 9999999
1010	PT III 9	12	43 - 54		N COMPUTATION OF FOREIGN TAX CREDIT: ENTER AMOUNT FROM PART II, LINE 8.
1020	PT III 10	12	55 - 66		N COMPUTATION OF FOREIGN TAX CREDIT: CARRYBACK OR CARRYOVER
@1030	PT III 10	6	67 - 72		"STMbnn" OR BLANK COMPUTATION OF FOREIGN TAX CREDIT: CARRYBACK OR CARRYOVER
1040	PT III 11	12	73 - 84		N COMPUTATION OF FOREIGN TAX CREDIT: COMBINE LINES 9 AND 10
1050	PT III 12	12	85 - 96		N COMPUTATION OF FOREIGN TAX CREDIT: REDUCTION IN FOREIGN TAXES
*1055	PT III L 12	6	97 - 102		"STMbnn" OR BLANK REDUCTION IN FOREIGN TAX STATEMENT
1060	PT III 13	12	103 - 114		N COMPUTATION OF FOREIGN TAX CREDIT LINE 11 MINUS LINE 12
1070	PT III 14	12	115 - 126		N COMPUTATION OF FOREIGN TAX CREDIT: ENTER AMOUNT FROM PART I, LINE 7.
1080	PT III 15	12	127 - 138		N COMPUTATION OF FOREIGN TAX CREDIT: ADJUSTMENTS TO LINE 14
*1085	PT III L 15	6	139 - 144		"STMbnn" OR BLANK ADJUSTMENTS STATEMENT
1090	PT III 16	12	145 - 156		N COMPUTATION OF FOREIGN TAX CREDIT: COMBINE LINES 14 AND 15
1100	PT III 17	12	157 - 168		N COMPUTATION OF FOREIGN TAX CREDIT: (ESTATES AND TRUSTS)



## SECTION B FORM 1116 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1110	COMPUTATION OF FOREIGN TAX CREDIT: DIVIDE LINE 16 BY LINE 17	PT III 18	6	169	- 174	N
1120	COMPUTATION OF FOREIGN TAX CREDIT: INDIVIDUALS (ESTATES AND TRUSTS)	PT III 19	12	175	- 186	N
1130	COMPUTATION OF FOREIGN TAX CREDIT: MULTIPLY LINE 19 BY LINE 18.	PT III 20	12	187	- 198	N
1140	COMPUTATION OF FOREIGN TAX CREDIT: ENTER THE AMOUNT FROM LINE 13 OR LINE 20, WHICHEVER IS SMALLER.	PT III 21	12	199	- 210	N
1150	SUMMARY OF CREDITS CREDIT FOR TAXES ON PASSIVE INCOME	PT IV 22	12	211	- 222	N
1160	SUMMARY OF CREDITS CREDIT FOR TAXES ON HIGH WITHHOLDING TAX INTEREST	PT IV 23	12	223	- 234	N
1170	SUMMARY OF CREDITS CREDIT FOR TAXES ON FINANCIAL SERVICES INCOME	PT IV 24	12	235	- 246	N
1180	SUMMARY OF CREDITS CREDIT FOR TAXES ON SHIPPING INCOME	PT IV 25	12	247	- 258	N
1190	SUMMARY OF CREDITS CREDIT FOR TAXES ON DIVIDENDS FROM A DISC OR FORMER DISC, AND DISTRIBUTIONS FROM A FSC OR FORMER FSC	PT IV 26	12	259	- 270	N
1200	SUMMARY OF CREDITS CREDIT FOR TAXES ON LUMP SUM DISTRIBUTIONS	PT IV 27	12	271	- 282	N
1210	SUMMARY OF CREDITS CREDIT FOR TAXES ON INCOME RE-SOURCED BY TREATY	PT IV 28	12	283	- 294	N
1220	SUMMARY OF CREDITS CREDIT FOR TAXES ON GENERAL LIMITATION INCOME	PT IV 29	12	295	- 306	N
1230	SUMMARY OF CREDITS COMBINE LINES 22 - 29	PT IV 30	12	307	- 318	N
1235	SUMMARY OF CREDITS SMALLER OF LINE 19 OR 30	PT IV 31	12	319	- 330	N
1240	SUMMARY OF CREDITS REDUCTION OF CREDIT FOR INTERNATIONAL BOYCOTT OPERATIONS	PT IV 32	12	331	- 342	N

SECTION B FORM 1116 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
1250 FOREIGN TAX CREDIT LINE 31 MINUS LINE 32	PT IV 33	12	343	-	354	N
RECORD TERMINUS CHARACTER		1	355	-	355	"#"

## SECTION B FORM 2210 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0173
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"2210bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001
0010		9	43 -	51	N
0020	PT I 1	12	52 -	63	N
0030	PT I 2	12	64 -	75	N
0040	PT I 3	12	76 -	87	N
0050	PT I 4	12	88 -	99	N
0060	PT I 5	12	100 -	111	N
0070	PT I 6	12	112 -	123	N
0080	PT I 7	12	124 -	135	N
0090	PT I 8	12	136 -	147	N
0100	PT I 9	12	148 -	159	N
0110	PT I 9	1	160 -	160	X OR BLANK
0120	PT I 9	1	161 -	161	X OR BLANK
0130	PT II A	1	162 -	162	X OR BLANK
0135	PT II A	6	163 -	168	"STMbnn" OR BLANK
0140	PT II B	1	169 -	169	X OR BLANK

SECTION B FORM 2210 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0150 INCOME VARIED	PT II C	1	170	- 170	X OR BLANK
0160 LOWER PENALTY	PT II D	1	171	- 171	X OR BLANK
0170 JOINT RETURN	PT II E	1	172	- 172	X OR BLANK
RECORD TERMINUS CHARACTER		1	173	- 173	"#"

## SECTION B FORM 2210 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0139
		4	5 -	8	*****
0173		6	9 -	14	"FRMbbb"
0174		6	15 -	20	"2210bb"
0175		5	21 -	25	"PG02b"
0176		9	26 -	34	N nnnnnnnnn
0177		1	35 -	35	BLANK
0178		7	36 -	42	N 0000001
0180	PT III 10	12	43 -	54	N
0185	PT III 11	12	55 -	66	N
0190	PT III 12	12	67 -	78	N
0195	PT III 13	12	79 -	90	N
0200	PT III 14	12	91 -	102	N
0205	PT III 15	12	103 -	114	N
0210	PT III 16	12	115 -	126	N
0215	PT III 17	12	127 -	138	N
		1	139 -	139	"#"

## SECTION B FORM 2210 - PAGE 3

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0532
		4	5 -	8	*****
0220		6	9 -	14	"FRMbbb"
0221		6	15 -	20	"2210bb"
0222		5	21 -	25	"PG03b"
0223		9	26 -	34	N nnnnnnnnn
0224		1	35 -	35	BLANK
0225		7	36 -	42	N 0000001
0240	PT IV 18 (a)	12	43 -	54	N
0250	PT IV 18 (b)	12	55 -	66	N
0260	PT IV 18 (c)	12	67 -	78	N
0270	PT IV 18 (d)	12	79 -	90	N
0280	PT IV 19 (a)	12	91 -	102	N
0290	PT IV 23 (a)	12	103 -	114	N
0300	PT IV 25 (a)	12	115 -	126	N
0310	PT IV 26 (a)	12	127 -	138	N
0320	PT IV 19 (b)	12	139 -	150	N
0330	PT IV 20 (b)	12	151 -	162	N
0340	PT IV 21 (b)	12	163 -	174	N
0350	PT IV 22 (b)	12	175 -	186	N

## SECTION B FORM 2210 - PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0360	LINE 21 MINUS LINE 22 6/15/XXXX	PT IV 23 (b)	12	187 -	198	N
0370	REMAINING UNDERPAYMENT 6/15/XXXX	PT IV 24 (b)	12	199 -	210	N
0380	UNDERPAYMENT 6/15/XXXX	PT IV 25 (b)	12	211 -	222	N
0390	OVERPAYMENT 6/15/XXXX	PT IV 26 (b)	12	223 -	234	N
0400	ESTIMATED TAX PAID AND TAX WITHHELD 9/15/XXXX	PT IV 19 (c)	12	235 -	246	N
0410	ENTER AMOUNT FROM LINE 26 (b) 9/15/XXXX	PT IV 20 (c)	12	247 -	258	N
0420	ADD LINES 19 AND 20 9/15/XXXX	PT IV 21 (c)	12	259 -	270	N
0430	ADD LINES 24 (b) AND 25 (b) 9/15/XXXX	PT IV 22 (c)	12	271 -	282	N
0440	LINE 21 MINUS LINE 22 9/15/XXXX	PT IV 23 (c)	12	283 -	294	N
0450	REMAINING UNDERPAYMENT 9/15/XXXX	PT IV 24 (c)	12	295 -	306	N
0460	UNDERPAYMENT 9/15/XXXX	PT IV 25 (c)	12	307 -	318	N
0470	OVERPAYMENT 9/15/XXXX	PT IV 26 (c)	12	319 -	330	N
0480	ESTIMATED TAX PAID AND TAX WITHHELD 1/15/XXXX	PT IV 19 (d)	12	331 -	342	N
0490	AMOUNT FROM LINE 26 (c) 1/15/XXXX	PT IV 20 (d)	12	343 -	354	N
0500	ADD LINES 19 AND 20 1/15/XXXX	PT IV 21 (d)	12	355 -	366	N
0510	ADD LINES 24 (c) AND 25 (c) 1/15/XXXX	PT IV 22 (d)	12	367 -	378	N
0520	LINE 21 MINUS LINE 22 1/15/XXXX	PT IV 23 (d)	12	379 -	390	N

## SECTION B FORM 2210 - PAGE 3

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0540 UNDERPAYMENT 1/15/XXXX	PT IV 25(d)	12	391	402	N
0560 NUMBER OF DAYS FROM 4/15/XXXX	SEC B 27(a)	3	403	405	N
0570 PENALTY 4/15/XXXX	SEC B 28(a)	12	406	417	N
0580 NUMBER OF DAYS FROM 6/15/XXXX	SEC B 27(b)	3	418	420	N
0590 PENALTY 6/15/XXXX	SEC B 28(b)	12	421	432	N
0600 NUMBER OF DAYS FROM 9/15/XXXX	SEC B 27(c)	3	433	435	N
0610 PENALTY 9/15/XXXX	SEC B 28(c)	12	436	447	N
0622 NO. OF DAYS FROM 09/30/2003	SEC B 29(a)	3	448	450	N
0624 NO. OF DAYS FROM 09/30/2003	SEC B 30(a)	12	451	462	N
0626 NO. OF DAYS FROM 09/30/2003	SEC B 29(b)	3	463	465	N
0628 NO. OF DAYS FROM 09/30/2003	SEC B 30(b)	12	466	477	N
0630 NO. OF DAYS FROM 09/30/2003	SEC B 29(c)	3	478	480	N
0631 NO. OF DAYS FROM 09/30/2003	SEC B 30(c)	12	481	492	N
0632 NO OF DAYS FROM 1/15/XXXX	SEC B 29(d)	3	493	495	N
0634 PENALTY 1/15/XXXX	SEC B 30(d)	12	496	507	N
0635 WAIVER AMOUNT	SEC B 31	12	508	519	N
0645 PENALTY TOTAL	SEC B 31	12	520	531	N
RECORD TERMINUS CHARACTER		1	532	532	"#"



## SECTION B FORM 2210 - PAGE 4

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1399
		4	5 -	8	*****
1270		6	9 -	14	"FRMbbb"
1271		6	15 -	20	"2210bb"
1272		5	21 -	25	"PG04b"
1273		9	26 -	34	N nnnnnnnnn
1274		1	35 -	35	BLANK
1275		7	36 -	42	N 0000001
1280	PT I 1a	12	43 -	54	N
1290	PT I 3a	12	55 -	66	N
1300	PT I 4a	12	67 -	78	N
1310	PT I 6a	12	79 -	90	N
1320	PT I 7a	12	91 -	102	N
1330	PT I 8a	12	103 -	114	N
1340	PT I 9a	12	115 -	126	N
1350	PT I 10a	12	127 -	138	N
1360	PT I 11a	12	139 -	150	N
1370	PT I 12a	12	151 -	162	N
1380	PT I 13a	12	163 -	174	NO ENTRY
1390	PT I 14a	12	175 -	186	N
1400	PT I 15a	12	187 -	198	N
1410	PT I 16a	12	199 -	210	N

## SECTION B FORM 2210 - PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1420	LINE 15 MINUS LINE 16	PT I 17a	12	211 -	222	N
1430	MULTIPLY LINE 17 BY LINE 18	PT I 19a	12	223 -	234	N
1440	LINE 19 MINUS LINE 20	PT I 21a	12	235 -	246	N
1450	AMOUNT OF LINE 9, FORM 2210, DIVIDED BY 4	PT I 22a	12	247 -	258	N
1460	ADD LINES 22 AND 23	PT I 24a	12	259 -	270	N
1470	IF LINE 24 IS > THAN LINE 21, SUBTRACT LINE 21 FROM LINE 24		12	271 -	282	NO ENTRY
1480	SMALLER OF LINE 21 OR LINE 24	PT I 25a	12	283 -	294	N
1490	ADJUSTED GROSS INCOME	PT I 1b	12	295 -	306	N
1500	MULTIPLY LINE 1 BY LINE 2	PT I 3b	12	307 -	318	N
1510	ITEMIZED DEDUCTIONS	PT I 4b	12	319 -	330	N
1520	MULTIPLY LINE 4 BY LINE 5	PT I 6b	12	331 -	342	N
1530	FORM 1040, STANDARD DEDUCTION	PT I 7b	12	343 -	354	N
1540	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8b	12	355 -	366	N
1550	LINE 3 MINUS LINE 8	PT I 9b	12	367 -	378	N
1560	TOTAL EXEMPTION X 3050	PT I 10b	12	379 -	390	N
1570	LINE 9 MINUS LINE 10	PT I 11b	12	391 -	402	N
1580	TAX AMOUNT	PT I 12b	12	403 -	414	N
1590	SELF-EMPLOYMENT TAX AMOUNT	PT I 13b	12	415 -	426	NO ENTRY
1600	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14b	12	427 -	438	N
1610	TOTAL TAX	PT I 15b	12	439 -	450	N
1620	ALLOWED CREDITS	PT I 16b	12	451 -	462	N

## SECTION B FORM 2210 - PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1630	LINE 15 MINUS LINE 16	PT I 17b	12	463	- 474	N
1640	MULTIPLY LINE 17 BY LINE 18	PT I 19b	12	475	- 486	N
1650	COMBINED PRECEDING AMOUNTS OF LINE 25	PT I 20b	12	487	- 498	N
1660	LINE 19 MINUS LINE 20	PT I 21b	12	499	- 510	N
1670	AMOUNT OF LINE 9, FORM 2210 PAGE 1, DIVIDED BY 4	PT I 22b	12	511	- 522	N
1680	LINE 24 OF PREVIOUS COL MINUS LINE 25 OF PREVIOUS COLUMN	PT I 23b	12	523	- 534	N
1690	LINE 22 PLUS LINE 23	PT I 24b	12	535	- 546	N
1700	IF LINE 24 IS > THAN LINE 21, SUBTRACT LINE 21 FROM LINE 24		12	547	- 558	NO ENTRY
1710	SMALLER OF LINE 21 OR LINE 24	PT I 25b	12	559	- 570	N
1720	ADJUSTED GROSS INCOME	PT 1 1c	12	571	- 582	N
1730	MULTIPLY LINE 1 BY LINE 2	PT I 3c	12	583	- 594	N
1740	ITEMIZED DEDUCTIONS	PT I 4c	12	595	- 606	N
1750	MULTIPLY LINE 4 BY LINE 5	PT I 6c	12	607	- 618	N
1760	FORM 1040, STANDARD DEDUCTION	PT I 7c	12	619	- 630	N
1770	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8c	12	631	- 642	N
1780	LINE 3 MINUS LINE 8	PT I 9c	12	643	- 654	N
1790	TOTAL EXEMPTION X 3050	PT I 10c	12	655	- 666	N
1800	LINE 9 MINUS LINE 10	PT I 11c	12	667	- 678	N
1810	TAX AMOUNT	PT I 12c	12	679	- 690	N
1820	SELF-EMPLOYMENT TAX AMOUNT	PT I 13c	12	691	- 702	NO ENTRY
1830	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14c	12	703	- 714	N

## SECTION B FORM 2210 - PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1840	TOTAL TAX	PT I 15c	12	715	- 726	N
1850	ALLOWED CREDITS	PT I 16c	12	727	- 738	N
1860	LINE 15 MINUS LINE 16	PT I 17c	12	739	- 750	N
1870	LINE 17 x LINE 18	PT I 19c	12	751	- 762	N
1880	COMBINED PRECEDING AMOUNTS OF LINE 25	PT I 20c	12	763	- 774	N
1890	LINE 19 MINUS LINE 20	PT I 21c	12	775	- 786	N
1900	AMOUNT OF LINE 9, FORM 2210 PAGE 1, DIVIDED BY 4	PT I 22c	12	787	- 798	N
1910	LINE 24 OF PREVIOUS COL MINUS LINE 25 OF PREVIOUS COLUMN	PT I 23c	12	799	- 810	N
1920	ADD LINES 22 AND 23	PT I 24c	12	811	- 822	N
1930	IF LINE 24 IS > THAN LINE 21, SUBTRACT LINE 21 FROM LINE 24		12	823	- 834	NO ENTRY
1940	SMALLER OF LINE 21 OR LINE 24	PT I 25c	12	835	- 846	N
1950	ADJUSTED GROSS INCOME	PT I 1d	12	847	- 858	N
1960	MULTIPLY LINE 1 BY LINE 2	PT I 3d	12	859	- 870	N
1970	ITEMIZED DEDUCTIONS	PT I 4d	12	871	- 882	N
1980	MULTIPLY LINE 4 BY LINE 5	PT I 6d	12	883	- 894	N
1990	FORM 1040, STANDARD DEDUCTION	PT I 7d	12	895	- 906	N
2000	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8d	12	907	- 918	N
2010	LINE 3 MINUS LINE 8	PT I 9d	12	919	- 930	N
2020	TOTAL EXEMPTIONS X 3050	PT I 10d	12	931	- 942	N
2030	LINE 9 MINUS LINE 10	PT I 11d	12	943	- 954	N
2040	TAX AMOUNT	PT I 12d	12	955	- 966	N

## SECTION B FORM 2210 - PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
----	-----	----	-----	-----	-----	-----
2050	SELF-EMPLOYMENT TAX AMOUNT	PT I 13d	12	967	- 978	NO ENTRY
2060	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14d	12	979	- 990	N
2070	ADD LINES 12,13, AND 14	PT I 15d	12	991	- 1002	N
2080	ALLOWED CREDITS	PT I 16d	12	1003	- 1014	N
2090	LINE 15 MINUS LINE 16	PT I 17d	12	1015	- 1026	N
2100	MULTIPLY LINE 17 BY LINE 18	PT I 19d	12	1027	- 1038	N
2110	COMBINED PRECEDING AMOUNTS OF LINE 25	PT I 20d	12	1039	- 1050	N
2120	LINE 19 MINUS LINE 20	PT I 21d	12	1051	- 1062	N
2130	AMOUNT OF LINE 9 ON FORM 2210 PAGE 1, DIVIDED BY 4	PT I 22d	12	1063	- 1074	N
2140	LINE 24 OF PREVIOUS COL MINUS LINE 25 OF PREVIOUS COLUMN	PT I 23d	12	1075	- 1086	N
2150	ADD LINES 22 AND 23	PT I 24d	12	1087	- 1098	N
2160	SMALLER OF LINE 21 OR LINE 24	PT I 25d	12	1099	- 1110	N
2170	NET SELF-EMPLOYMENT	PT II 26a	12	1111	- 1122	NO ENTRY
2190	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28a	12	1123	- 1134	NO ENTRY
2210	LINE 27 MINUS LINE 28	PT II 29a	12	1135	- 1146	NO ENTRY
2220	MULTIPLY LINE 30 BY THE SMALLER LINE 26 OR LINE 29	PT II 31a	12	1147	- 1158	NO ENTRY
2260	MULTIPLY LINE 26 BY LINE 32	PT II 33a	12	1159	- 1170	NO ENTRY
2270	ADD LINES 31 AND 33	PT II 34a	12	1171	- 1182	NO ENTRY
2280	NET SELF-EMPLOYMENT	PT II 26b	12	1183	- 1194	NO ENTRY
2300	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28b	12	1195	- 1206	NO ENTRY

## SECTION B FORM 2210 - PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2320	LINE 27 MINUS LINE 28	PT II 29b	12	1207	- 1218	NO ENTRY
2330	MULTIPLY LINE 30 BY THE SMALLER LINE 26 OR LINE 29	PT II 31b	12	1219	- 1230	NO ENTRY
2370	MULTIPLY LINE 26 BY LINE 32	PT II 33b	12	1231	- 1242	NO ENTRY
2380	ADD LINES 31 AND 33	PT II 34b	12	1243	- 1254	NO ENTRY
2390	NET SELF-EMPLOYMENT	PT II 26c	12	1255	- 1266	NO ENTRY
2410	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28c	12	1267	- 1278	NO ENTRY
2430	LINE 27 MINUS LINE 28	PT II 29c	12	1279	- 1290	NO ENTRY
2440	MULTIPLY LINE 30 BY THE SMALLER OF LINE 26 OR LINE 29	PT II 31c	12	1291	- 1302	NO ENTRY
2480	MULTIPLY LINE 26 BY LINE 32	PT II 33c	12	1303	- 1314	NO ENTRY
2490	ADD LINES 31 AND 33	PT II 34c	12	1315	- 1326	NO ENTRY
2500	NET SELF-EMPLOYMENT	PT II 26d	12	1327	- 1338	NO ENTRY
2520	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28d	12	1339	- 1350	NO ENTRY
2540	LINE 27 MINUS LINE 28	PT II 29d	12	1351	- 1362	NO ENTRY
2550	MULTIPLY LINE 30 BY THE SMALLER LINE 26 OR LINE 29	PT II 31d	12	1363	- 1374	NO ENTRY
2590	MULTIPLY LINE 26 BY LINE 32	PT II 33d	12	1375	- 1386	NO ENTRY
2600	ADD LINES 31 AND 33	PT II 34d	12	1387	- 1398	NO ENTRY
	RECORD TERMINUS CHARACTER		1	1399	- 1399	"#"

## SECTION B FORM 2210F - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0287
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"2210Fb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001
0010		9	43 -	51	N
0013	1a	1	52 -	52	"X" OR BLANK
0016	1b	1	53 -	53	"X" OR BLANK
0020	2	12	54 -	65	N
0030	3	12	66 -	77	N
0040	4	12	78 -	89	N
0050	5	12	90 -	101	N
0055	6	12	102 -	113	N
0060	7	12	114 -	125	N
					FUELS
0065	8	12	126 -	137	N
0070	9	12	138 -	149	N
0080	10	12	150 -	161	N
0090	11	12	162 -	173	N
0100	12	12	174 -	185	N
0110	13	12	186 -	197	N
0120	14	12	198 -	209	N
0130	15	12	210 -	221	N
0140	16	12	222 -	233	N
					AMOUNTS PAID OR CREDITED
0150	17	12	234 -	245	N
0160	18	8	246 -	253	YYYYMMDD
					DATE
0170	19	3	254 -	256	N
					NUMBER OF PENALTY DAYS

SECTION B FORM 2210F - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0176		20	12	257 - 268	N
@0177		20	6	269 - 274	"STMbnn" OR BLANK
0180		20	12	275 - 286	N
			1	287 - 287	"#"



SECTION B FORM 2439 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0414
		4	5 -	8	*****
0000	RECORD ID	6	9 -	14	"FRMbbb"
0001	FORM NUMBER	6	15 -	20	"2439bb"
0002	PAGE NUMBER	5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)	9	26 -	34	N nnnnnnnnn
0004	FILLER	1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER	7	36 -	42	N 0000001-9999999
0010	VOID INDICATOR BOX	1	43 -	43	"X" OR BLANK
0020	CORRECTED INDICATOR BOX	1	44 -	44	"X" OR BLANK
0030	FISCAL YEAR BEGINNING	8	45 -	52	FORMAT: YYYYMMDD OR BLANK
0040	FISCAL YEAR ENDING	8	53 -	60	FORMAT: YYYYMMDD OR BLANK
0050	NAME CONTROL	4	61 -	64	NO ENTRY
0060	RIC/REIT NAME	35	65 -	99	A/N
0070	RIC/REIT NAME (2)	35	100 -	134	A/N
0080	RIC/REIT STREET ADDRESS	35	135 -	169	A/N
0090	RIC/REIT CITY	22	170 -	191	A/N
0100	RIC/REIT STATE	2	192 -	193	A/N
0110	RIC/REIT ZIP CODE	12	194 -	205	N OR nnnnnnnnnbbb OR nnnnnbbbbbbb OR BLANK
0120	EMPLOYER IDENTIFICATION NUMBER (RIC/REIT)	9	206 -	214	N
0130	EMPLOYER IDENTIFICATION NUMBER (SHAREHOLDER)	9	215 -	223	N
0140	SHAREHOLDER NAME	35	224 -	258	A/N
0150	SHAREHOLDER STREET ADDRESS	35	259 -	293	A/N
0160	SHAREHOLDER CITY	22	294 -	315	A/N
0170	SHAREHOLDER STATE	2	316 -	317	A/N
0180	SHAREHOLDER ZIP CODE	12	318 -	329	N OR nnnnnnnnnbbb OR nnnnnbbbbbbb OR BLANK

SECTION B FORM 2439 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0190 TOTAL UNDISTRIBUTED LT CAPITAL GAINS	1a	12	330 -	341	N
0200 POST MAY 5 GAIN	1b	12	342 -	353	N
0205 QUALIFIED 5-YEAR GAIN	1c	12	354 -	365	N
0210 UNRECAPTURED SEC 1250 GAIN	1d	12	366 -	377	N
0220 SECTION 1202 GAIN	1e	12	378 -	389	N
0225 COLLECTIBLES (28%) GAIN	1f	12	390 -	401	N
0230 TAX PAID BY RIC/REIT	2	12	402 -	413	N
RECORD TERMINUS CHARACTER		1	414 -	414	"#"

## SECTION B FORM 3468 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0556
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"3468bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001
0010		9	43 -	51	NO ENTRY
0020		1	52 -	52	"X" OR BLANK
@0025	1a	6	53 -	58	"STMbnn" OR BLANK
0030	PT I 1(a)	12	59 -	70	N
0040	PT I 1(b)	12	71 -	82	N
0045	PT I 1(c)	1	83 -	83	"X" OR BLANK
0050	PT I 1(c)	12	84 -	95	N
0060	PT I 1(c)	12	96 -	107	N
0070	PT I 1c(1)	18	108 -	125	N
0071	PT I 1c(2)	8	126 -	133	YYYYMMDD
0074	PT I 1d(1)	8	134 -	141	YYYYMMDD
0075	PT I 1d(1)	8	142 -	149	YYYYMMDD
0076	PT I 1d(2)	12	150 -	161	N
0077	PT I 1d(3)	12	162 -	173	N
0080	PT I 1e	12	174 -	185	N

## SECTION B FORM 3468 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0090	QUALIFIED REHABILITATION ENERGY CREDIT	PT I 2	12	186	- 197	N
0100	CALCULATED EXPENDITURES ENERGY CREDIT	PT I 2	12	198	- 209	N
0110	QUALIFIED REHABILITATION REFORESTATION CREDIT	PT I 3	12	210	- 221	N
0120	CALCULATED EXPENDITURES REFORESTATION CREDIT	PT I 3	12	222	- 233	N
0130	CREDIT FROM COOPERATIVES	PT I 4	12	234	- 245	N
0140	TAX REFORM ACT LITERAL	PT I 5	7	246	- 252	"TRAbSEC" OR BLANK
0150	TAX REFORM ACT SECTION	PT I 5	9	253	- 261	A/N OR BLANK
0160	CURRENT YEAR CREDIT	PT I 5	12	262	- 273	N
*0165	ALLOWABLE CREDIT STATEMENT ATTACHED	PT I 5	6	274	- 279	"STMbnn" OR BLANK
0170	REGULAR TAX BEFORE CREDITS	PT I 6	12	280	- 291	N
0180	ALTERNATIVE MINIMUM TAX	PT II 7	12	292	- 303	N
0190	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	PT II 8	12	304	- 315	N
0200	FOREIGN TAX CREDIT (FORM 1116)	PT II 9a	12	316	- 327	N
0210	CHILD & DEPENDENT CARE CREDIT (FORM 2441)	PT II 9b	12	328	- 339	N
0220	ELDERLY OR DISABLED CREDIT (SCHEDULE R)	PT II 9c	12	340	- 351	N
0230	EDUCATION CREDIT (FORM 8863)	PT II 9d	12	352	- 363	N
0235	CREDIT FOR QUALIFIED RETIREMENT SAVINGS CONTRIBUTION	9e	12	364	- 375	N
0240	CHILD TAX CREDIT (FORM 8812)	PT II 9f	12	376	- 387	N
0250	MORTGAGE INTEREST (FORM 8396)	PT II 9g	12	388	- 399	N
0260	ADOPTION CREDIT (FORM 8839)	PT II 9h	12	400	- 411	N

## SECTION B FORM 3468 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0270 FIRST TIME DISTRICT OF COLUMBIA HOME BUYER CREDIT FORM 8859	PT II 9i	12	412 -	423	N
0280 POSSESSIONS TAX CREDIT (FORM 5735)	PT II 9j	12	424 -	435	NO ENTRY
0290 FUEL CREDIT NONCONVENTIONAL	PT II 9k	12	436 -	447	N
0300 ELECTRIC VEHICLE CREDIT (FORM 8834)	PT II 9L	12	448 -	459	N
0310 TOTAL CREDITS (ADD LINES 9a - 9L)	PT II 9m	12	460 -	471	N
0320 NET INCOME TAX	PT II 10	12	472 -	483	N
0340 NET REGULAR TAX	PT II 11	12	484 -	495	N
0350 ENTER \$25,000 OF EXCESS	PT II 12	12	496 -	507	N
0355 TENTATIVE MINIMUM TAX	PT II 13	12	508 -	519	N
0360 GREATER OF LINE 11 OR LINE 13	PT II 14	12	520 -	531	N
0370 SUBTRACT LINE 14 FROM LINE 10	PT II 15	12	532 -	543	N
0380 CREDIT ALLOWED FOR CURRENT YEAR	PT II 16	12	544 -	555	N
RECORD TERMINUS CHARACTER		1	556 -	556	"#"

## SECTION B FORM 3800 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0646
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"3800bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N (Primay SSN)
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001
0020	1a	12	43 -	54	N
0030	1b	12	55 -	66	N
0040	1c	12	67 -	78	NO ENTRY
0050	1d	12	79 -	90	N
0060	1e	12	91 -	102	N
0070	1f	12	103 -	114	N
0080	1g	12	115 -	126	N
0090	1h	12	127 -	138	NO ENTRY
0100	1i	12	139 -	150	NO ENTRY
0110	1j	12	151 -	162	NO ENTRY
0120	1k	12	163 -	174	NO ENTRY
0130	1l	12	175 -	186	N
0135	1m	12	187 -	198	NO ENTRY
0137	1n	12	199 -	210	NO ENTRY

## SECTION B FORM 3800 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0139	CURRENT YEAR EMPLOYER PROVIDED CHILD CARE	1o	12	211 -	222	NO ENTRY
0140	CURRENT YEAR CREDIT FOR CONTRIBUTIONS	1p	12	223 -	234	NO ENTRY
@0145	CURRENT YR TRANS-ALASKA PIPELINE ATTACH STATEMENT	1q	6	235 -	240	"STMbnn" OR BLANK
0150	CURRENT YEAR TRANS-ALASKA PIPELINE CREDIT	1q	12	241 -	252	N
0160	CY GENERAL CREDITS ELECTING LARGE PARTNERSHIP	1r	12	253 -	264	N
0170	CURRENT YEAR GENERAL BUSINESS CREDIT	2	12	265 -	276	N
0180	PASSIVE ACTIVITY CREDITS	3	12	277 -	288	N
0190	SUBTRACT LINE 3 FROM LINE 2	4	12	289 -	300	N
0200	PASSIVE ACTIVITY CREDITS ALLOWED	5	12	301 -	312	N
0210	CARRYFORWARD OF GENERAL BUSINESS CREDIT	6	12	313 -	324	N
@0215	CREDIT COMPUTATION ATTACHMENT	6	6	325 -	330	"STMbnn" OR BLANK
0220	CARRYBACK OF GENERAL BUSINES CREDIT	7	12	331 -	342	NO ENTRY
0230	TENTATIVE GENERAL BUSINESS CREDIT	8	12	343 -	354	N
0240	REGULAR TAX BEFORE CREDITS	9	12	355 -	366	N
0250	ALTERNATIVE MINIMUM TAX	10	12	367 -	378	N
0260	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	11	12	379 -	390	N
0270	FOREIGN TAX CREDIT	12a	12	391 -	402	N
0280	CHILD & DEPENDENT CARE CREDIT (FORM 2441)	12b	12	403 -	414	N
0290	ELDERLY OR DISABLED CREDIT (SCH R)	12c	12	415 -	426	N
0300	EDUCATION CREDITS	12d	12	427 -	438	NO ENTRY

## SECTION B FORM 3800 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0305	QUALIFIED RETIREMENT SAVINGS CREDIT	12e	12	439 - 450		NO ENTRY
0310	CHILD TAX CREDIT	12f	12	451 - 462		N
0320	MORTGAGE INTEREST CREDIT (FORM 8396)	12g	12	463 - 474		NO ENTRY
0330	ADOPTION CREDIT (FORM 8839)	12h	12	475 - 486		NO ENTRY
0340	DC FRIST-TIME HOMEBUYER CREDIT (FORM 8859)	12i	12	487 - 498		NO ENTRY
0350	POSSESSION TAX CREDIT (FORM 5735)	12j	12	499 - 510		NO ENTRY
0360	NONCONVENTIONAL FUEL SOURCE CREDIT	12k	12	511 - 522		N
0370	ELECTRIC VEHICLE CREDIT (FORM 8834)	12L	12	523 - 534		NO ENTRY
0380	TOTAL CREDITS (ADD LINES (12a-12k	12m	12	535 - 546		N
0390	NET INCOME TAX	13	12	547 - 558		N
0410	NET REGULAR TAX	14	12	559 - 570		N
0420	ENTER 25% OF EXCESS	15	12	571 - 582		N
0425	TENTATIVE MINIMUM TAX	16	12	583 - 594		N
0430	GREATER OF LINE 15 OR LINE 16	17	12	595 - 606		N
0440	SUBTRACT LINE 17 FROM LINE 13	18	12	607 - 618		N
0450	SECTION LITERAL	19	9	619 - 627		"SECb41(G)" OR BLANK
0460	ATTACH CORPORATION COMPUTATION	19	6	628 - 633		NO ENTRY
0490	GENERAL BUSINESS CREDIT ALLOWED FOR CURRENT YEAR	19	12	634 - 645		N
	RECORD TERMINUS CHARACTER		1	646 - 646		"#"



## SECTION B FORM 4136 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0295
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"4136bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001
0010	1a(c)	6	43 -	48	N
0020	1b(c)	6	49 -	54	N
0030	1c(a)	2	55 -	56	VALUES "03, 04, 05, 07" OR BLANK
0040	1c(c)	6	57 -	62	N
0050	1c(a)	2	63 -	64	VALUES "03, 04, 05, 07" OR BLANK
0060	1c(c)	6	65 -	70	N
0070	1c(d)	12	71 -	82	N
0080	1d(a)	2	83 -	84	VALUES "01, 02, 03, 04, 05, 07" OR BLANK
0090	1d(c)	6	85 -	90	N
0100	1d(d)	12	91 -	102	N
0110	1e(a)	2	103 -	104	VALUES "01, 02, 03, 04, 05, 07" OR BLANK
0120	1e(c)	6	105 -	110	N
0130	1e(d)	12	111 -	122	N
0140	1f(a)	2	123 -	124	VALUES "01, 02, 03, 04, 05, 07" OR BLANK
0150	1f(c)	6	125 -	130	N
0160	1f(d)	12	131 -	142	N

## SECTION B FORM 4136 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0170	COMMERCIAL AVIATION GASOLINE GALLONS	2a(c)	6	143	- 148	N
0180	NONTAXABLE USE OF COMMERCIAL AVIATION GAS CREDIT AMOUNT	2a(d)	12	149	- 160	N
0190	NONTAXABLE USE OF AVIATION GASOLINE TYPE - 1	2b(a)	2	161	- 162	VALUES "01, 03, 09, 10" OR BLANK
0200	NONTAXABLE USE OF AVIATION GASOLINE GALLONS - 1	2b(c)	6	163	- 168	N
0210	NONTAXABLE USE OF AVIATION GASOLINE TYPE - 2	2b(a)	2	169	- 170	VALUES "01, 03, 09, 10" OR BLANK
0220	NONTAXABLE USE OF AVIATION GASOLINE GALLONS - 2	2b(c)	6	171	- 176	N
0230	NONTAXABLE USE OF AVIATION GAS TAX CREDIT AMOUNT	2b(d)	12	177	- 188	N
@0240	DIESEL FUEL EXPLANATION	3	6	189	- 194	"STMbnn" OR BLANK
0250	DIESEL FUEL BOX	3	1	195	- 195	"X" OR BLANK
0260	NONTAXABLE USE OF DIESEL FUEL TYPE 1	3a(a)	2	196	- 197	VALUES "02, 03, 06, 07, 08" OR BLANK
0270	NONTAXABLE USE OF DIESEL FUEL GALLONS 1	3a(c)	6	198	- 203	N
0280	NONTAXABLE USE OF DIESEL FUEL TYPE 2	3a(a)	2	204	- 205	VALUES "02, 03, 06, 07, 08 OR BLANK
0290	NONTAXABLE USE OF DIESEL FUEL GALLONS 2	3a(c)	6	206	- 211	N
0300	NONTAXABLE USE OF DIESEL FUEL CREDIT AMOUNT	3a(d)	12	212	- 223	N
0310	DIESEL FUEL TRAIN USE GALLONS	3b(c)	6	224	- 229	N
0320	NONTAXABLE DIESEL FUEL TRAIN USE CREDIT AMOUNT	3b(d)	12	230	- 241	N
0330	DIESEL FUEL CERTAIN INTERCITY AND LOCAL BUS USE GALLONS	3c(c)	6	242	- 247	N
0340	DIESEL FUEL CERTAIN INTERCITY AND LOCAL BUS USE CREDIT AMOUNT	3c(d)	12	248	- 259	N
@0350	KEROSENE EXPLANATION	4	6	260	- 265	"STMbnn" OR BLANK
0360	KEROSENE BOX	4	1	266	- 266	"X" OR BLANK
0370	NONTAXABLE USES OF KEROSENE USE A	4a(a)	2	267	- 268	VALUES "02, 03, 07, 08" OR BLANK
0380	NONTAXABLE USES OF KEROSENE USE A: GALLONS	4a(c)	6	269	- 274	N

SECTION B FORM 4136 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0390	NONTAXABLE USES OF KEROSENE USE A	4a(a)	2	275 - 276	VALUES "02, 03, 07, 08 OR BLANK
0400	NONTAXABLE USES OF KEROSENE USE A: GALLONS	4a(c)	6	277 - 282	N
0410	NONTAXABLE USE OF KEROSENE CREDIT AMOUNT	4a(d)	12	283 - 294	N
	RECORD TERMINUS CHARACTER		1	295 - 295	"#"

## SECTION B FORM 4136 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0334
		4	5 -	8	*****
0450		6	9 -	14	"FRMbbb"
0451		6	15 -	20	"4136bb"
0452		5	21 -	25	"PG02b"
0453		9	26 -	34	N nnnnnnnnn
0454		1	35 -	35	BLANK
0455		7	36 -	42	N 0000001
0460	5a(c)	6	43 -	48	N
0470	5a(d)	12	49 -	60	N
0480	5b(a)	2	61 -	62	VALUES "01, 03, 09, 10, 11" OR BLANK
0490	5b(c)	6	63 -	68	N
0500	5b(d)	12	69 -	80	N
0510	5c(a)	2	81 -	82	VALUES "01, 03, 09, 10, 11" OR BLANK
0520	5c(c)	6	83 -	88	N
0530	5c(d)	12	89 -	100	N
0550	6	11	101 -	111	A/N (UVnnnnnnnnn)
@0560	6	6	112 -	117	"STMbnn" OR BLANK
0570	6	1	118 -	118	"X" OR BLANK
0580	6a(c)	6	119 -	124	N
0590	6b(c)	6	125 -	130	N
0600	6b(d)	12	131 -	142	N
@0605	6b	6	143 -	148	"STMbnn" OR BLANK
0610	7	11	149 -	159	A/N (UVnnnnnnnnn)

## SECTION B FORM 4136 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0620	UNDYED KEROSENE UP REGISTRATION NUMBER	7	11	160 -	170	A/N (UPnnnnnnnnn)
@0630	VENDORS OF UNDYED KEROSENE EXPLANATION	7	6	171 -	176	"STMbnn" OR BLANK
0640	VENDORS OF UNDYED KEROSENE BOX	7	1	177 -	177	"X" OR BLANK
0650	USE OF KEROSENE FOR FARMING PURPOSE GALLONS	7a(c)	6	178 -	183	N
0660	USE OF UNDYED KEROSENE BY STATE OR LOCAL GOVT GAL	7b(c)	6	184 -	189	N
@0665	CUSTOMER INFORMATION ATTACH	7b	6	190 -	195	"STMbnn" OR BLANK
0670	OTHER SALES OF UNDYED KEROSENE GALLONS	7c(c)	6	196 -	201	N
0680	SALES BY VENDORS OF UNDYED KEROSENE CREDIT AMOUNT	7c(d)	12	202 -	213	N
0690	INTERCITY AND LOCAL BUSES GALLONS	8a(c)	6	214 -	219	N
0700	USE OF LPG IN CERTAIN INTERCITY AND LOCAL BUSES CREDIT AMT	8a(d)	12	220 -	231	N
0710	QUALIFIED LOCAL AND SCHOOL BUSES GALLONS	8b(c)	6	232 -	237	N
0720	USE OF LPG IN QUALIFIED LOCAL AND SCHOOL BUSES CREDIT AMOUNT	8b(d)	12	238 -	249	N
0730	GASOHOL BLENDERS 10% ALCOHOL GASOLINE GALLONS	9a(b)	6	250 -	255	N
0740	GASOHOL BLENDERS 10% ALCOHOL GALLONS	9a(c)	6	256 -	261	N
0750	GASOHOL BLENDERS 10% CR AMOUNT	9a(d)	12	262 -	273	N
0760	GASOHOL BLENDERS 7.7% ALCOHOL GASOLINE GALLONS	9b(b)	6	274 -	279	N
0770	GASOHOL BLENDERS 7.7% ALCOHOL GALLONS	9b(c)	6	280 -	285	N
0780	GASOHOL BLENDERS 7.7% CR AMT	9b(d)	12	286 -	297	N
0790	GASOHOL BLENDERS 5.7% ALCOHOL GASOLINE GALLONS	9c(b)	6	298 -	303	N
0800	GASOHOL BLENDERS 5.7% ALCOHOL GALLONS	9c(c)	6	304 -	309	N
0810	GASOHOL BLENDERS 5.7% CR AMT	9c(d)	12	310 -	321	N
0820	TOTAL INCOME TAX CREDIT AMOUNT	10	12	322 -	333	N
	RECORD TERMINUS CHARACTER		1	334 -	334	"#"

## SECTION B FORM 4255 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0641
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"4255bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0009		9	43 -	51	NO ENTRY
0010	A	56	52 -	107	A/N
+0020	1A	6	108 -	113	N
+0023	2A	12	114 -	125	N
+0080	3A	12	126 -	137	N
+0084	4A	8	138 -	145	YYYYMMDD
+0090	5A	8	146 -	153	YYYYMMDD
+0100	6A	2	154 -	155	N, "00" OR BLANK
+0110	7A	6	156 -	161	N
+0120	8A	12	162 -	173	N
0130	B	56	174 -	229	A/N
0140	1B	6	230 -	235	N
0143	2B	12	236 -	247	N
0200	3B	12	248 -	259	N
0204	4B	8	260 -	267	YYYYMMDD
0210	5B	8	268 -	275	YYYYMMDD
0220	6B	2	276 -	277	N, "00" OR BLANK
0230	7B	6	278 -	283	N
0240	8B	12	284 -	295	N

## SECTION B FORM 4255 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0250	PROPERTY DESCRIPTION 3	C	56	296 - 351	A/N	
0260	ORIGINAL RATE 3	1C	6	352 - 357	N	
0263	COST OR OTHER BASIS 3	2C	12	358 - 369	N	
0320	ORIGINAL CREDIT 3	3C	12	370 - 381	N	
0324	DATE PROPERTY PLACED IN SERVICE 3	4C	8	382 - 389	YYYYMMDD	
0330	DATE PROPERTY QUALIFICATION 3	5C	8	390 - 397	YYYYMMDD	
0340	NUMBER OF FULL YEARS BETWEEN DATES 3	6C	2	398 - 399	N, "00" OR BLANK	
0350	RECAPTURE PERCENTAGE 3	7C	6	400 - 405	N	
0360	TENTATIVE RECAPTURE TAX 3	8C	12	406 - 417	N	
0370	PROPERTY DESCRIPTION 4	D	56	418 - 473	A/N	
*0375	ADDITIONAL PROPERTY DESCRIPTION	D	6	474 - 479	"STMbnn" OR BLANK	
0380	ORIGINAL RATE 4	1D	6	480 - 485	N	
0383	COST OR OTHER BASIS 4	2D	12	486 - 497	N	
0440	ORIGINAL CREDIT 4	3D	12	498 - 509	N	
0444	DATE PROPERTY PLACED IN SERVICE 4	4D	8	510 - 517	YYYYMMDD	
0450	DATE PROPERTY QUALIFICATION 4	5D	8	518 - 525	YYYYMMDD	
0460	NUMBER OF FULL YEARS BETWEEN DATES 4	6D	2	526 - 527	N, "00" OR BLANK	
0470	RECAPTURE PERCENTAGE 4	7D	6	528 - 533	N	
0480	TENTATIVE RECAPTURE TAX 4	8D	12	534 - 545	N	
0483	"TAX FROM ATTACHED" LITERAL	9	17	546 - 562	"TAX FROM ATTACHED" OR BLANK	
0486	TAX AMOUNT	9	12	563 - 574	N	
0490	TENTATIVE TOTAL RECAPTURE TAX	9	12	575 - 586	N	
*0495	RECAPTURE TAX STATEMENT	10	6	587 - 592	"STMbnn" OR BLANK	
0500	TAX FROM PROPERTY CEASING TO BE AT RISK	10	12	593 - 604	N	
0510	TOTAL RECAPTURE TAX	11	12	605 - 616	N	
0520	PORTION OF ORIGINAL CREDIT	12	12	617 - 628	N	
0530	TOTAL TAX INCREASE	13	12	629 - 640	N	

SECTION B FORM 4255 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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RECORD TERMINUS CHARACTER		1	641	-	641	"#"



## SECTION B FORM 4562 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0847
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"4562bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		9	43 -	51	NO ENTRY
0020		30	52 -	81	A/N
0030	PT I 2	12	82 -	93	N
0040	PT I 4	12	94 -	105	N
0050	PT I 5	12	106 -	117	N
0060	PT I 6(a)	20	118 -	137	A/N
0070	PT I 6(b)	12	138 -	149	N
0080	PT I 6(c)	12	150 -	161	N
0090	PT I 6(a)	20	162 -	181	A/N
0100	PT I 6(b)	12	182 -	193	N
0110	PT I 6(c)	12	194 -	205	N
*0115	PT I	6	206 -	211	"STMbnn" OR BLANK
NOTE: USE FIELD #0115 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART I.					
0120	PT I 7	12	212 -	223	N
0130	PT I 8	12	224 -	235	N

## SECTION B FORM 4562 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140	TENTATIVE DEDUCTION (LESSER OF LINE 5 OR 8)	PT I 9	12	236 -	247	N
0150	CARRYOVER OF DISALLOWED DEDUCTION FROM 199X	PT I 10	12	248 -	259	N
0160	TAXABLE INCOME LIMITATION FOR TAX YEAR	PT I 11	12	260 -	271	N
0170	SEC 179 EXPENSE DEDUCTION (ADD LINES 9 AND 10)	PT I 12	12	272 -	283	N
0180	CARRYOVER OF DISALLOWED DEDUCTION TO 199X (ADD LINES 9 AND 10 LESS LINE 12)	PT I 13	12	284 -	295	N
0181	SPECIAL DEPRECIATION ALLOWANCE FOR CERTAIN PROPERTY	PT II 14	12	296 -	307	N
*0182	ADDITIONAL DEPRECIATION DEDUCTION	PT II 14	6	308 -	313	"STMbnn" OR BLANK
0183	PROPERTY SUBJECT TO SECTION 168(f)(1) ELECTION	PT II 15	12	314 -	325	N
@0184	PROPERTY SUBJECT TO SECTION 168(f)(1) ELECTION	PT II 15	6	326 -	331	"STMbnn" OR BLANK
0186	OTHER DEPRECIATION (INCLUDING ACRS)	PT II 16	12	332 -	343	N
0187	MACRS DEDUCTIONS FOR ASSETS PLACED IN SERVICE	PT III 17	12	344 -	355	N
0188	GROUP ANY ASSETS	PT III 18	1	356 -	356	"X" OR BLANK
0190	MACRS 3-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19a(c)	12	357 -	368	N
0200	MACRS 3-YR PROPERTY RECOVERY PERIOD	PT III 19a(d)	2	369 -	370	N
0210	MACRS 3-YR PROPERTY CONVENTION	PT III 19a(e)	2	371 -	372	"HY", "MQ" OR "MM"
0220	MACRS 3-YR PROPERTY METHOD	PT III 19a(f)	7	373 -	379	A/N
0230	MARCS 3-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19a(g)	12	380 -	391	N
0240	MACRS 5-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19b(c)	12	392 -	403	N
0250	MACRS 5-YR PROPERTY RECOVERY PERIOD	PT III 19b(d)	2	404 -	405	N

## SECTION B FORM 4562 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0260	MACRS 5-YR PROPERTY CONVENTION	PT III 19b(e)	2	406	- 407	"HY", "MQ" OR "MM"
0270	MACRS 5-YR PROPERTY METHOD	PT III 19b(f)	7	408	- 414	A/N
0280	MACRS 5-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19b(g)	12	415	- 426	N
0290	MACRS 7-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19c(c)	12	427	- 438	N
0300	MACRS 7-YR PROPERTY RECOVERY PERIOD	PT III 19c(d)	2	439	- 440	N
0310	MACRS 7-YR PROPERTY CONVENTION	PT III 19c(e)	2	441	- 442	"HY", "MQ" OR "MM"
0320	MACRS 7-YR PROPERTY METHOD	PT III 19c(f)	7	443	- 449	A/N
0330	MACRS 7-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19c(g)	12	450	- 461	N
0340	MACRS 10-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19d(c)	12	462	- 473	N
0350	MACRS 10-YR PROPERTY RECOVERY PERIOD	PT III 19d(d)	2	474	- 475	N
0360	MACRS 10-YR PROPERTY 10-YEAR PROPERTY CONVENTION	PT III 19d(e)	2	476	- 477	"HY", "MQ" OR "MM"
0370	MACRS 10-YR PROPERTY METHOD	PT III 19d(f)	7	478	- 484	A/N
0380	MACRS 10-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19d(g)	12	485	- 496	N
0390	MACRS 15-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19e(c)	12	497	- 508	N
0400	MACRS 15-YR PROPERTY RECOVERY PERIOD	PT III 19e(d)	2	509	- 510	N
0410	MACRS 15-YR PROPERTY CONVENTION	PT III 19e(e)	2	511	- 512	"HY", "MQ" OR "MM"
0420	MACRS 15-YR PROPERTY METHOD	PT III 19e(f)	7	513	- 519	A/N
0430	MACRS 15-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19e(g)	12	520	- 531	N
0440	MACRS 20-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19f(c)	12	532	- 543	N
0450	MACRS 20-YR PROPERTY RECOVERY PERIOD	PT III 19f(d)	2	544	- 545	N
0460	MACRS 20-YR PROPERTY CONVENTION	PT III 19f(e)	2	546	- 547	"HY", "MQ" OR "MM"

## SECTION B FORM 4562 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0470	MACRS 20-YR PROPERTY METHOD	PT III 19f (f)	7	548 -	554	A/N
0480	MACRS 20-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19f (g)	12	555 -	566	N
0482	MACRS 25-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19g (c)	12	567 -	578	N
0484	MACRS 25-YR PROPERTY CONVENTION	PT III 19g (e)	2	579 -	580	"HY", "MQ" OR "MM"
0486	MACRS 25-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19g (g)	12	581 -	592	N
0490	MACRS RESIDENTIAL RENTAL PROPERTY 1 DATE PLACED IN SERVICE	PT III 19h (b)	6	593 -	598	FORMAT: YYYYMM or BLANK
0500	MACRS RESIDENTIAL RENTAL PROPERTY 1 BASIS FOR DEPRECIATION	PT III 19h (c)	12	599 -	610	N
0510	MACRS RESIDENTIAL RENTAL PROPERTY 1 DEPRECIATION DEDUCTION	PT III 19h (g)	12	611 -	622	N
0520	MACRS RESIDENTIAL RENTAL PROPERTY 2 DATE PLACED IN SERVICE	PT III 19h (b)	6	623 -	628	FORMAT: YYYYMM or BLANK
0530	MACRS RESIDENTIAL RENTAL PROPERTY 2 BASIS FOR DEPRECIATION	PT III 19h (c)	12	629 -	640	N
0540	MACRS RESIDENTIAL RENTAL PROPERTY 2 DEDUCTION DEPRECIATION	PT III 19h (g)	12	641 -	652	N
0550	MACRS NONRESIDENTIAL PROPERTY 1 DATE PLACED IN SERVICE	PT III 19i (b)	6	653 -	658	FORMAT: YYYYMM or BLANK
0560	MACRS NONRESIDENTIAL PROPERTY 1 BASIS FOR DEPRECIATION	PT III 19i (c)	12	659 -	670	N
0570	MACRS NONRESIDENTIAL PROPERTY 1 DEPRECIATION DEDUCTION	PT III 19i (g)	12	671 -	682	N
0580	MACRS NONRESIDENTIAL PROPERTY 2 DATE PLACED IN SERVICE	PT III 19i (b)	6	683 -	688	FORMAT: YYYYMM or BLANK
0590	MACRS NONRESIDENTIAL PROPERTY 2 BASIS FOR DEPRECIATION	PT III 19i (c)	12	689 -	700	N
0595	MACRS NONRESIDENTIAL PROPERTY 2 RECOVERY PERIOD	PT III 19i (d)	2	701 -	702	N

## SECTION B FORM 4562 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0600	MACRS NONRESIDENTIAL PROPERTY 2 DEPRECIATION DEDUCTION	PT III 19i(g)	12	703 -	714	N
0610	ADS (CLASS LIFE) BASIS FOR DEPRECIATION	PT III 20a(c)	12	715 -	726	N
0620	ADS (CLASS LIFE) RECOVERY PERIOD	PT III 20a(d)	2	727 -	728	N
0630	ADS (CLASS LIFE) CONVENTION	PT III 20a(e)	2	729 -	730	"HY", "MQ" OR "MM"
0640	ADS (CLASS LIFE) DEDUCTION DEPRECIATION	PT III 20a(g)	12	731 -	742	N
0650	ADS (12-YR) BASIS FOR DEPRECIATION	PT III 20b(c)	12	743 -	754	N
0660	ADS (12 YEAR) CONVENTION	PT III 20b(e)	2	755 -	756	"HY", "MQ" OR "MM"
0670	ADS (12-YEAR) DEPRECIATION DEDUCTION	PT III 20b(g)	12	757 -	768	N
0680	ADS (40-YEAR) DATE PLACED IN SERVICE	PT III 20c(b)	6	769 -	774	FORMAT: YYYYMM or BLANK
0690	ADS (40-YEAR) BASIS FOR DEPRECIATION	PT III 20c(c)	12	775 -	786	N
0700	ADS (40-YEAR) DEPRECIATION DEDUCTION	PT III 20c(g)	12	787 -	798	N
*0705	ATTACH ADDT'L LISTED PROPERTY	PT III SEC B 19a-19i	6	799 -	804	"STMbnn" OR BLANK
NOTE: USE FIELD #0705 AS A STATEMENT (STM) REFERENCE. IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART II, SEC. B, LINES 15a-15i. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.						
0760	LISTED PROPERTY (AMOUNT FROM LINE 28)	PT IV 21	12	805 -	816	N
0770	TOTAL	PT IV 22	12	817 -	828	N
0780	ASSETS	PT IV 23	12	829 -	840	N
*0790	50 YEAR PROPERTY	PT II c	6	841 -	846	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	847 -	847	"#"

## SECTION B FORM 4562 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0899
		4	5 -	8	*****
0800		6	9 -	14	"FRMbbb"
0801		6	15 -	20	"4562bb"
0802		5	21 -	25	"PG02b"
0803		9	26 -	34	N nnnnnnnnn
0804		1	35 -	35	BLANK
0805		7	36 -	42	N 0000001 - 9999999
0810	PT V SEC A 24(a)	1	43 -	43	"X" OR BLANK
0815	PT V SEC A 24(a)	1	44 -	44	"X" OR BLANK
0820	PT V SEC A 24(b)	1	45 -	45	"X" OR BLANK
0825	PT V SEC A 24(b)	1	46 -	46	"X" OR BLANK
0830	PT IV 25	12	47 -	58	N
0840	PT V SEC A 26(a)	10	59 -	68	A/N
0850	PT V SEC A 26(b)	8	69 -	76	FORMAT: YYYYMMDD or BLANK
0860	PT V SEC A 26(c)	6	77 -	82	N
0870	PT V SEC A 26(d)	12	83 -	94	N
0880	PT V SEC A 26(e)	12	95 -	106	N
0890	PT V SEC A 26(f)	2	107 -	108	N

## SECTION B FORM 4562 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0900	DEPRECIATION ITEM 1 METHOD/CONVENTION	PT V SEC A 26 (g)	7	109	- 115	A/N
0910	DEPRECIATION ITEM 1 DEPRECIATION DEDUCTION	PT V SEC A 26 (h)	12	116	- 127	N
0920	DEPRECIATION ITEM 1 SECTION 179 EXPENSE	PT V SEC A 26 (i)	12	128	- 139	N
0930	DEPRECIATION ITEM 2 DESCRIPTION	PT V SEC A 26 (a)	10	140	- 149	A/N
0940	DEPRECIATION ITEM 2 DATE PLACED IN SERVICE	PT V SEC A 26 (b)	8	150	- 157	FORMAT: YYYYMMDD or BLANK
0950	DEPRECIATION ITEM 2 BUSINESS USE PERCENTAGE	PT V SEC A 26 (c)	6	158	- 163	N
0960	DEPRECIATION ITEM 2 COST OR OTHER BASIS	PT V SEC A 26 (d)	12	164	- 175	N
0970	DEPRECIATION ITEM 2 BASIS-BUSINESS USE	PT V SEC A 26 (e)	12	176	- 187	N
0980	DEPRECIATION ITEM 2 RECOVERY PERIOD	PT V SEC A 26 (f)	2	188	- 189	N
0990	DEPRECIATION ITEM 2 METHOD/CONVENTION	PT V SEC A 26 (g)	7	190	- 196	A/N
1000	DEPRECIATION ITEM 2 DEPRECIATION DEDUCTION	PT V SEC A 26 (h)	12	197	- 208	N
1010	DEPRECIATION ITEM 2 SECTION 179 EXPENSE	PT V SEC A 26 (i)	12	209	- 220	N
1020	DEPRECIATION ITEM 3 DESCRIPTION	PT V SEC A 26 (a)	10	221	- 230	A/N
1030	DEPRECIATION ITEM 3 DATE PLACED IN SERVICE	PT V SEC A 26 (b)	8	231	- 238	FORMAT: YYYYMMDD or BLANK
1040	DEPRECIATION ITEM 3 BUSINESS USE PERCENTAGE	PT V SEC A 26 (c)	6	239	- 244	N
1050	DEPRECIATION ITEM 3 COST OR OTHER BASIS	PT V SEC A 26 (d)	12	245	- 256	N

## SECTION B FORM 4562 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1060	DEPRECIATION ITEM 3 BASIS-BUSINESS USE	PT V SEC A 26(e)	12	257	- 268	N
1070	DEPRECIATION ITEM 3 RECOVERY PERIOD	PT V SEC A 26(f)	2	269	- 270	N
1080	DEPRECIATION ITEM 3 METHOD/CONVENTION	PT V SEC A 26(g)	7	271	- 277	A/N
1090	DEPRECIATION ITEM 3 DEPRECIATION DEDUCTION	PT V SEC A 26(h)	12	278	- 289	N
1100	DEPRECIATION ITEM 3 SECTION 179 EXPENSE	PT V SEC A 26(i)	12	290	- 301	N
*1105	ATTACH ADDITIONAL LISTED PROPERTY LINE 24	PT V SEC A 26	6	302	- 307	"STMbnn" OR BLANK
NOTE: USE FIELD #1105 AS A STATEMENT (STM) REFERENCE. IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART V, LINE 24. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.						
1120	DEPRECIATION ITEM 1 DESCRIPTION	PT V SEC A 27(a)	10	308	- 317	A/N
1130	DEPRECIATION ITEM 1 DATE PLACED IN SERVICE	PT V SEC A 27(b)	8	318	- 325	FORMAT: YYYYMMDD or BLANK
1140	DEPRECIATION ITEM 1 BUSINESS USE PERCENTAGE	PT V SEC A 27(c)	6	326	- 331	N
1150	DEPRECIATION ITEM 1 COST OR OTHER BASIS	PT V SEC A 27(d)	12	332	- 343	N
1160	DEPRECIATION ITEM 1 BASIS-BUSINESS USE	PT V SEC A 27(e)	12	344	- 355	N
1170	DEPRECIATION ITEM 1 RECOVERY PERIOD	PT V SEC A 27(f)	2	356	- 357	N
1175	DEPRECIATION ITEM 1 METHOD/CONVENTION	PT V SEC A 27(g)	3	358	- 360	"HY", "MQ", "MM" OR "PRE"
1180	DEPRECIATION ITEM 1 DEPRECIATION DEDUCTION	PT V SEC A 27(h)	12	361	- 372	N
1190	DEPRECIATION ITEM 2 DESCRIPTION	PT V SEC A 27(a)	10	373	- 382	A/N



## SECTION B FORM 4562 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1200	DEPRECIATION ITEM 2 DATE PLACED IN SERVICE	PT V SEC A 27 (b)	8	383 - 390		FORMAT: YYYYMMDD or BLANK
1210	DEPRECIATION ITEM 2 BUSINESS USE PERCENTAGE	PT V SEC A 27 (c)	6	391 - 396		N
1220	DEPRECIATION ITEM 2 COST OR OTHER BASIS	PT V SEC A 27 (d)	12	397 - 408		N
1230	DEPRECIATION ITEM 2 BASIS-BUSINESS USE	PT V SEC A 27 (e)	12	409 - 420		N
1240	DEPRECIATION ITEM 2 RECOVERY PERIOD	PT V SEC A 27 (f)	2	421 - 422		N
1245	DEPRECIATION ITEM 2 METHOD/CONVENTION	PT V SEC A 27 (g)	3	423 - 425		"HY", "MQ", "MM" OR "PRE"
1250	DEPRECIATION ITEM 2 DEPRECIATION DEDUCTION	PT V SEC A 27 (h)	12	426 - 437		N
1260	DEPRECIATION ITEM 3 DESCRIPTION	PT V SEC A 27 (a)	10	438 - 447		A/N
1270	DEPRECIATION ITEM 3 DATE PLACED IN SERVICE	PT V SEC A 27 (b)	8	448 - 455		FORMAT: YYYYMMDD or BLANK
1280	DEPRECIATION ITEM 3 BUSINESS USE PERCENTAGE	PT V SEC A 27 (c)	6	456 - 461		N
1290	DEPRECIATION ITEM 3 COST OR OTHER BASIS	PT V SEC A 27 (d)	12	462 - 473		N
1300	DEPRECIATION ITEM 3 BASIS-BUSINESS USE	PT V SEC A 27 (e)	12	474 - 485		N
1310	DEPRECIATION ITEM 3 RECOVERY PERIOD	PT V SEC A 27 (f)	2	486 - 487		N
1315	DEPRECIATION ITEM 3 METHOD/CONVENTION	PT V SEC A 27 (g)	3	488 - 490		"HY", "MQ", "MM" OR "PRE"
1320	DEPRECIATION ITEM 3 DEPRECIATION DEDUCTION	PT V SEC A 27 (h)	12	491 - 502		N

## SECTION B FORM 4562 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
*1325	LISTED PROPERTY LINE 25	PT V SEC A 27	6	503 - 508	"STMbnn" OR BLANK
NOTE: USE FIELD #1325 AS A STATEMENT (STM) REFERENCE FOR ADDITIONAL INFORMATION OR ATTACHMENTS REQUIRED IN PART V, LINE 25. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.					
1330	TOTAL (ADD AMOUNTS COL h)	PT V SEC A 28	12	509 - 520	N
1340	TOTAL (ADD AMOUNTS COL i)	PT V SEC A 29	12	521 - 532	N
1350	TOTAL MILES DRIVEN DURING YEAR VEHICLE 1	PT V SEC B 30(a)	6	533 - 538	N
1360	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 1	PT V SEC B 31(a)	6	539 - 544	N
1370	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 1	PF V SEC B 32(a)	6	545 - 550	N
1380	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 1	PT V SEC B 33(a)	6	551 - 556	N
1390	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (YES BOX)	PT V SEC B 34(a)	1	557 - 557	"X" OR BLANK
1395	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 1 (NO BOX)	PT V SEC B 34(a)	1	558 - 558	"X" OR BLANK
1400	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 1 (YES BOX)	PT V SEC B 35(a)	1	559 - 559	"X" OR BLANK
1405	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 1 (NO BOX)	PT V SEC B 35(a)	1	560 - 560	"X" OR BLANK
1410	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (YES BOX)	PT V SEC B 36(a)	1	561 - 561	"X" OR BLANK
1415	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (NO BOX)	PT V SEC B 36(a)	1	562 - 562	"X" OR BLANK
1420	TOTAL MILES DRIVEN DURING YEAR VEHICLE 2	PT V SEC B 30(b)	6	563 - 568	N
1430	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 2	PT V SEC B 31(b)	6	569 - 574	N

## SECTION B FORM 4562 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1440	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 2	PF V SEC B 32 (b)	6	575 - 580	N
1450	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 2	PT V SEC B 33 (b)	6	581 - 586	N
1460	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (YES BOX)	PT V SEC B 34 (b)	1	587 - 587	"X" OR BLANK
1465	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 2 (NO BOX)	PT V SEC B 34 (b)	1	588 - 588	"X" OR BLANK
1470	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 2 (YES BOX)	PT V SEC B 35 (b)	1	589 - 589	"X" OR BLANK
1475	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 2 (NO BOX)	PT V SEC B 35 (b)	1	590 - 590	"X" OR BLANK
1480	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (YES BOX)	PT V SEC B 36 (b)	1	591 - 591	"X" OR BLANK
1485	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (NO BOX)	PT V SEC B 36 (b)	1	592 - 592	"X" OR BLANK
1490	TOTAL MILES DRIVEN DURING YEAR VEHICLE 3	PT V SEC B 30 (c)	6	593 - 598	N
1500	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 3	PT V SEC B 31 (c)	6	599 - 604	N
1510	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 3	PF V SEC B 32 (c)	6	605 - 610	N
1520	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 3	PT V SEC B 33 (c)	6	611 - 616	N
1530	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 (YES BOX)	PT V SEC B 34 (c)	1	617 - 617	"X" OR BLANK
1535	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 3 (NO BOX)	PT V SEC B 34 (c)	1	618 - 618	"X" OR BLANK
1540	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 3 (YES BOX)	PT V SEC B 35 (c)	1	619 - 619	"X" OR BLANK
1545	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 3 (NO BOX)	PT V SEC B 35 (c)	1	620 - 620	"X" OR BLANK

## SECTION B FORM 4562 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1550	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 (YES BOX)	PT V SEC B 36(c)	1	621	- 621	"X" OR BLANK
1555	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 (NO BOX)	PT V SEC B 36(c)	1	622	- 622	"X" OR BLANK
1560	TOTAL MILES DRIVEN DURING YEAR VEHICLE 4	PT V SEC B 30(d)	6	623	- 628	N
1570	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 4	PT V SEC B 31(d)	6	629	- 634	N
1580	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 4	PF V SEC B 32(d)	6	635	- 640	N
1590	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 4	PT V SEC B 33(d)	6	641	- 646	N
1600	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (YES BOX)	PT V SEC B 34(d)	1	647	- 647	"X" OR BLANK
1605	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 4 (NO BOX)	PT V SEC B 34(d)	1	648	- 648	"X" OR BLANK
1610	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 4 (YES BOX)	PT V SEC B 35(d)	1	649	- 649	"X" OR BLANK
1615	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 4 (NO BOX)	PT V SEC B 35(d)	1	650	- 650	"X" OR BLANK
1620	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (YES BOX)	PT V SEC B 36(d)	1	651	- 651	"X" OR BLANK
1625	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (NO BOX)	PT V SEC B 36(d)	1	652	- 652	"X" OR BLANK
1630	TOTAL MILES DRIVEN DURING YEAR VEHICLE 5	PT V SEC B 30(e)	6	653	- 658	N
1640	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 5	PT V SEC B 31(e)	6	659	- 664	N
1650	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 5	PF V SEC B 32(e)	6	665	- 670	N
1660	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 5	PT V SEC B 33(e)	6	671	- 676	N

## SECTION B FORM 4562 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1670	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5 (YES BOX)	PT V SEC B 34(e)	1	677 - 677	"X" OR BLANK
1675	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 5 (NO BOX)	PT V SEC B 34(e)	1	678 - 678	"X" OR BLANK
1680	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 5 (YES BOX)	PT V SEC B 35(e)	1	679 - 679	"X" OR BLANK
1685	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 5 (NO BOX)	PT V SEC B 35(e)	1	680 - 680	"X" OR BLANK
1690	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5 (YES BOX)	PT V SEC B 36(e)	1	681 - 681	"X" OR BLANK
1695	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (NO BOX)	PT V SEC B 36(e)	1	682 - 682	"X" OR BLANK
1700	TOTAL MILES DRIVEN DURING YEAR VEHICLE 6	PT V SEC B 30(f)	6	683 - 688	N
1710	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 6	PT V SEC B 31(f)	6	689 - 694	N
1720	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 6	PF V SEC B 32(f)	6	695 - 700	N
1730	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 6	PT V SEC B 33(f)	6	701 - 706	N
*1735	ATTACH ADDITIONAL INFORMATION	PT V	6	707 - 712	"STMbnn" OR BLANK
1740	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 (YES BOX)	PT V SEC B 34(f)	1	713 - 713	"X" OR BLANK
1745	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 6 (NO BOX)	PT V SEC B 34(f)	1	714 - 714	"X" OR BLANK
1750	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 6 (YES BOX)	PT V SEC B 35(f)	1	715 - 715	"X" OR BLANK
1755	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 6 (NO BOX)	PT V SEC B 35(f)	1	716 - 716	"X" OR BLANK
1760	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 (YES BOX)	PT V SEC B 36(f)	1	717 - 717	"X" OR BLANK

## SECTION B FORM 4562 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1765	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 (NO BOX)	PT V SEC B 36(f)	1	718	- 718	"X" OR BLANK
*1768	ATTACH ADDITIONAL INFORMATION	PT V	6	719	- 724	"STMbnn" OR BLANK
1770	DO YOU MAINTAIN A WRITTEN STATEMENT INCLUDING COMMUTING (YES BOX)	PT V SEC C 37	1	725	- 725	"X" OR BLANK
1775	DO YOU MAINTAIN A WRITTEN STATEMENT INCLUDING COMMUTING (NO BOX)	PT V SEC C 37	1	726	- 726	"X" OR BLANK
1780	DO YOU MAINTAIN A WRITTEN STATEMENT PROHIBITING PERSONAL USE (YES BOX)	PT V SEC C 38	1	727	- 727	"X" OR BLANK
1785	DO YOU MAINTAIN A WRITTEN STATEMENT PROHIBITING PERSONAL USE (NO BOX)	PT V SEC C 38	1	728	- 728	"X" OR BLANK
1790	DO YOU TREAT ALL USE OF VEHICLES BY EMPLOYEES AS PERSONAL USE (YES BOX)	PT V SEC C 39	1	729	- 729	"X" OR BLANK
1795	DO YOU TREAT ALL USE OF VEHICLES BY EMPLOYEES AS PERSONAL USE (NO BOX)	PT V SEC C 39	1	730	- 730	"X" OR BLANK
1800	DO YOU PROVIDE MORE THAN 5 VEHICLES (YES BOX)	PT V SEC C 40	1	731	- 731	"X" OR BLANK
1805	DO YOU PROVIDE MORE THAN 5 VEHICLES (NO BOX)	PT V SEC C 40	1	732	- 732	"X" OR BLANK
1810	DO YOU MEET REQUIREMENTS CONCERNING FLEET VEHICLE OR QUAL. AUTO DEMO USE (YES BOX)	PT V SEC C 41	1	733	- 733	"X" OR BLANK
1815	DO YOU MEET REQUIREMENTS CONCERNING FLEET VEHICLES OR QUAL. AUTO DEMO USE (NO BOX)	PT V SEC C 41	1	734	- 734	"X" OR BLANK
1830	AMORTIZATION DESCRIPTION OF PROPERTY PROPERTY 1	PT VI 42(a)	20	735	- 754	A/N
1840	AMORTIZATION DATE ACQUIRED PROPERTY 1	PT VI 42(b)	8	755	- 762	FORMAT: YYYYMMDD or OR BLANK
1850	AMORTIZATION COST OR OTHER BASIS PROPERTY 1	PT VI 42(c)	12	763	- 774	N
1860	AMORTIZATION CODE SECTION PROPERTY 1	PT VI 42(d)	9	775	- 783	A/N

## SECTION B FORM 4562 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1870	AMORTIZATION PERIOD OR PERCENTAGE PROPERTY 1	PT VI 42(e)	6	784 -	789	N
1880	AMORTIZATION FOR THIS YEAR PROPERTY 1	PT VI 42(f)	12	790 -	801	N
1890	AMORTIZATION DESCRIPTION OF PROPERTY PROPERTY 2	PT VI 42(a)	20	802 -	821	A/N
1900	AMORTIZATION DATE ACQUIRED PROPERTY 2	PT VI 42(b)	8	822 -	829	FORMAT: YYYYMMDD or OR BLANK
1910	AMORTIZATION COST OR OTHER BASIS PROPERTY 2	PT VI 42(c)	12	830 -	841	N
1920	AMORTIZATION CODE SECTION PROPERTY 2	PT VI 42(d)	9	842 -	850	A/N
1930	AMORTIZATION PERIOD OR PERCENTAGE PROPERTY 2	PT VI 42(e)	6	851 -	856	N
1940	AMORTIZATION FOR THIS YEAR PROPERTY 2	PT VI 42(f)	12	857 -	868	N
1950	AMORTIZATION OF COSTS PLACED IN SERVICE PRIOR TO 199X	PT VI 43	12	869 -	880	N
1960	TOTAL	PT VI 44	12	881 -	892	N
*1965	ATTACH ADDITIONAL INFORMATION	PT VI	6	893 -	898	"STMbnn" OR BLANK

NOTE: USE FIELD #1965 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED IN PART VI, LINE 40. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.

RECORD TERMINUS CHARACTER 1 899 - 899 "#"

## SECTION B FORM 4684 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0774
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"4684bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000000 - 9999999
0010		9	43 -	51	NO ENTRY
*0020		6	52 -	57	"STMbnn" OR BLANK STATEMENT
NOTE: USE FIELD # 020 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED IN PART A. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.					
0030	1A	56	58 -	113	A/N OR BLANK
0040	2A	12	114 -	125	N
0050	3A	12	126 -	137	N
0060	4A	12	138 -	149	N ***
0070	5A	12	150 -	161	N
0080	6A	12	162 -	173	N
0090	7A	12	174 -	185	N
0100	8A	12	186 -	197	N
0110	9A	12	198 -	209	N
0120	1B	56	210 -	265	A/N OR BLANK
0130	2B	12	266 -	277	N
0140	3B	12	278 -	289	N
0150	4B	12	290 -	301	N ***
0160	5B	12	302 -	313	N



## SECTION B FORM 4684 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0170	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6B	12	314 -	325	N
0180	LINE 5 MINUS LINE 6	7B	12	326 -	337	N
0190	SMALLER OF LINE 2 OR LINE 7	8B	12	338 -	349	N
0200	LINE 8 MINUS LINE 3	9B	12	350 -	361	N
0210	DESCRIPTION OF PROPERTIES	1C	56	362 -	417	A/N OR BLANK
0220	COST OR OTHER BASIS	2C	12	418 -	429	N
0230	INSURANCE	3C	12	430 -	441	N
0240	GAIN FROM CASUALTY OR THEFT	4C	12	442 -	453	N ***
0250	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5C	12	454 -	465	N
0260	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6C	12	466 -	477	N
0270	LINE 5 MINUS LINE 6	7C	12	478 -	489	N
0280	SMALLER OF LINE 2 OR LINE 7	8C	12	490 -	501	N
0290	LINE 8 MINUS LINE 3	9C	12	502 -	513	N
0300	DESCRIPTION OF PROPERTIES	1D	56	514 -	569	A/N OR BLANK
0310	COST OR OTHER BASIS	2D	12	570 -	581	N
0320	INSURANCE	3D	12	582 -	593	N
0330	GAIN FROM CASUALTY OR THEFT	4D	12	594 -	605	N ***
0340	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5D	12	606 -	617	N
0350	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6D	12	618 -	629	N
0360	LINE 5 MINUS LINE 6	7D	12	630 -	641	N
0370	SMALLER OF LINE 2 OR LINE 7	8D	12	642 -	653	N
0380	LINE 8 MINUS LINE 3	9D	12	654 -	665	N
0390	TOTAL CASUALTY OR THEFT LOSS	10	12	666 -	677	N
0400	AMOUNT FROM LINE 10 OR \$100. WHICHEVER IS SMALLER	11	12	678 -	689	N
0410	LINE 10 MINUS LINE 11	12	12	690 -	701	N

SECTION B FORM 4684 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0420		13	12	702 - 713	N
COMBINE ALL LINE 12 AMOUNTS - FORM 4684					
0430		14	12	714 - 725	N
COMBINE ALL LINE 4 AMOUNTS - FORM 4684					
0440		15	12	726 - 737	N
COMPARISON OF LINE 14 TO LINE 13					
0450		16	12	738 - 749	N
COMPARISON OF LINE 14 TO LINE 13					
0460		17	12	750 - 761	N
10% OF ADJUSTED GROSS INCOME (FORM 1040)					
0470		18	12	762 - 773	N
LINE 16 MINUS LINE 17					
			1	774 - 774	"#"
RECORD TERMINUS CHARACTER					

## SECTION B FORM 4684 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1081
		4	5 -	8	*****
0490		6	9 -	14	"FRMbbb"
0491		6	15 -	20	"4684bb"
0492		5	21 -	25	"PG02b"
0493		9	26 -	34	N nnnnnnnnn
0494		1	35 -	35	BLANK
0495		7	36 -	42	N 0000001 - 9999999
*0510		6	43 -	48	"STMbnn" OR BLANK
NOTE: IF MORE SPACE IS NEEDED FOR SECTION B USE FIELD *510 AS A STATEMENT (STM) REFERENCE.					
0520	PT I 19	56	49 -	104	A/N OR BLANK
0530	PT I 20	12	105 -	116	N
0540	PT I 21	12	117 -	128	N
0550	PT I 22	12	129 -	140	N ***
0560	PT I 23	12	141 -	152	N
0570	PT I 24	12	153 -	164	N
0580	PT I 25	12	165 -	176	N
0590	PT I 26	12	177 -	188	N
0600	PT I 27	12	189 -	200	N
0610	PT I 19	56	201 -	256	A/N OR BLANK
0620	PT I 20	12	257 -	268	N
0630	PT I 21	12	269 -	280	N
0640	PT I 22	12	281 -	292	N ***

## SECTION B FORM 4684 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0650	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	293	- 304	N
0660	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	305	- 316	N
0670	LINE 23 MINUS LINE 24	PT I 25	12	317	- 328	N
0680	SMALLER OF LINE 22 OR LINE 25	PT I 26	12	329	- 340	N
0690	LINE 26 MINUS LINE 21	PT I 27	12	341	- 352	N
0700	DESCRIPTION OF PROPERTIES	PT I 19	56	353	- 408	A/N OR BLANK
0710	COST OR ADJUSTED BASIS	PT I 20	12	409	- 420	N
0720	INSURANCE	PT I 21	12	421	- 432	N
0730	GAIN FROM CASUALTY OR THEFT	PT I 22	12	433	- 444	N ***
0740	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	445	- 456	N
0750	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	457	- 468	N
0760	LINE 23 MINUS LINE 24	PT I 25	12	469	- 480	N
0770	SMALLER OF LINE 22 OR LINE 25	PT I 26	12	481	- 492	N
0780	LINE 26 MINUS LINE 21	PT I 27	12	493	- 504	N
0790	DESCRIPTION OF PROPERTIES	PT I 19	56	505	- 560	A/N OR BLANK
0800	COST OR ADJUSTED BASIS	PT I 20	12	561	- 572	N
0810	INSURANCE	PT I 21	12	573	- 584	N
0820	GAIN FROM CASUALTY OR THEFT	PT I 22	12	585	- 596	N ***
0830	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	597	- 608	N
0840	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	609	- 620	N
0850	LINE 23 MINUS LINE 24	PT I 25	12	621	- 632	N

## SECTION B FORM 4684 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0860	SMALLER OF LINE 22 OR LINE 25	PT I 26	12	633 -	644	N
0870	LINE 26 MINUS LINE 21	PT I 27	12	645 -	656	N
0880	TOTAL CASUALTY OR THEFT LOSS	PT I 28	12	657 -	668	N
0890	SHORT-CASUALTY OR THEFT DESCRIPTION (FIRST LINE)	PT II 29(a)	25	669 -	693	A/N OR BLANK
0900	TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 29(b)(i)	12	694 -	705	N ***
0910	SHORT-INCOME PRODUCING PROPERTY	PT II 29(b)(ii)	12	706 -	717	N ***
0920	SHORT-GAINS FROM CASUALTIES OR THEFTS	PT II 29(c)	12	718 -	729	N
0930	SHORT-CASUALTY OR THEFT DESCRIPTION (SECOND LINE)	PT II 29(a)	25	730 -	754	A/N OR BLANK
0940	TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 29(b)(i)	12	755 -	766	N ***
0950	SHORT-INCOME PRODUCING PROPERTY	PT II 29(b)(ii)	12	767 -	778	N ***
0960	SHORT-GAINS FROM CASUALTIES OR THEFTS	PT II 29(c)	12	779 -	790	N
0970	SHORT-TOTALS TRADE, BUSINESS, RENTAL, ROYALTY	PT II 30(b) i	12	791 -	802	N ***
0980	SHORT-TOTALS INCOME PRODUCING PROPERTY	PT II 30(b) ii	12	803 -	814	N ***
0990	SHORT-TOTALS FROM CASUALTIES OR THEFTS	PT II 30(c)	12	815 -	826	N
1000	PAL INDICATOR	PT II 31	3	827 -	829	"PAL" OR BLANK
1010	NET GAIN OR LOSS	PT II 32(c)	12	830 -	841	N
1020	PAL INDICATOR	PT II 32	3	842 -	844	"PAL" OR BLANK
1030	AMOUNT FROM LINE 30b(ii)	PT II 32(c)	12	845 -	856	N
1040	CASUALTY OR THEFT GAINS FROM FORM 4797	PT II 33(c)	12	857 -	868	N

## SECTION B FORM 4684 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1050	LONG-CASUALTY THEFT DESCRIPTION (FIRST LINE)	PT II 34(a)	25	869 -	893	A/N OR BLANK
1060	TRADE, BUSINESS, RENTAL, ROYALTY PROPERTY	PT II 34(b) i	12	894 -	905	N ***
1070	LONG-GAINS FROM CASUALTIES OR THEFTS (1)	PT II 34(b) ii	12	906 -	917	N ***
1080	GAINS FROM CASUALTIES OR THEFTS	PT II 34(c)	12	918 -	929	N
1090	LONG-CASUALTY THEFT DESCRIPTION (SECOND LINE)	PT II 34(a)	25	930 -	954	A/N OR BLANK
1100	TRADE, BUSINESS, RENTAL ROYALTY PROPERTY	PT II 34(b) i	12	955 -	966	N ***
1110	INCOMING PRODUCING PROPERTY	PT II 34(b) ii	12	967 -	978	N ***
1120	LONG-GAINS FROM CASUALTIES OR THEFTS	PT II 34(c)	12	979 -	990	N
1130	LONG-TOTAL LOSSES TRADE, BUSINESS, RENTAL, ROYALTY	PT II 35(b) i	12	991 -	1002	N ***
1140	LONG-TOTAL LOSSES INCOME PRODUCING PROPERTY	PT II 35(b) ii	12	1003 -	1014	N ***
1150	LONG-TOTAL GAINS	PT II 36	12	1015 -	1026	N
1160	LONG-LINE 17 AMOUNTS, ADD COLS. (b) (i) AND (b) (ii)	PT II 37	12	1027 -	1038	N
1170	PAL INDICATOR	PT II 38(a)	3	1039 -	1041	"PAL" OR BLANK
1180	NET GAIN/LOSS COMBINE LINE 35 (b) (i) AND LINE 36	PT II 38(a) (c)	12	1042 -	1053	N
1190	PAL INDICATOR	PT II 38(b)	3	1054 -	1056	"PAL" OR BLANK
1200	LINE 35 AMOUNT COL. (b) (ii)	PT II 38(b) (c)	12	1057 -	1068	N
1210	LOSS ON LINE 37 IS EQUAL TO OR LESS THAN THE GAIN ON LINE 36	PT II 39	12	1069 -	1080	N
	RECORD TERMINUS CHARACTER		1	1081 -	1081	"#"

## SECTION B FORM 4797 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1047
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"4797bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001
0010		9	43 -	51	NO ENTRY
0020	1	12	52 -	63	N
0040	PT I 2(a)	15	64 -	78	A/N
0050	PT I 2(b)	8	79 -	86	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0060	PT I 2(c)	8	87 -	94	FORMAT: YYYYMMDD OR BLANK
0070	PT I 2(d)	12	95 -	106	N
0080	PT I 2(e)	12	107 -	118	N
0090	PT I 2(f)	12	119 -	130	N
0100	PT I 2(g)	12	131 -	142	N
0105	PT I 2(h)	12	143 -	154	N
0120	PT I 2(a)	15	155 -	169	A/N
0130	PT I 2(b)	8	170 -	177	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0140	PT I 2(c)	8	178 -	185	FORMAT: YYYYMMDD OR BLANK
0150	PT I 2(d)	12	186 -	197	N
0160	PT I 2(e)	12	198 -	209	N

## SECTION B FORM 4797 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0170	COST OR OTHER BASIS ITEM 2	PT I 2(f)	12	210 -	221	N
0180	GAIN OR LOSS ITEM 2	PT I 2(g)	12	222 -	233	N
0190	GAIN/LOSS - POST MAY 5 ITEM 2	PT I 2(h)	12	234 -	245	N
0200	DESCRIPTION OF PROPERTY ITEM 3	PT I 2(a)	15	246 -	260	A/N
0210	DATE ACQUIRED ITEM 3	PT I 2(b)	8	261 -	268	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0220	DATE SOLD ITEM 3	PT I 2(c)	8	269 -	276	FORMAT: YYYYMMDD OR BLANK
0230	GROSS SALES PRICE ITEM 3	PT I 2(d)	12	277 -	288	N
0240	DEPRECIATION ALLOWED ITEM 3	PT I 2(e)	12	289 -	300	N
0250	COST OR OTHER BASIS ITEM 3	PT I 2(f)	12	301 -	312	N
0260	GAIN OR LOSS ITEM 3	PT I 2(g)	12	313 -	324	N
0270	GAIN/LOSS - POST MAY 5 ITEM 3	PT I 2(h)	12	325 -	336	N
0280	DESCRIPTION OF PROPERTY ITEM 4	PT I 2(a)	15	337 -	351	A/N
0290	DATE ACQUIRED ITEM 4	PT I 2(b)	8	352 -	359	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0300	DATE SOLD ITEM 4	PT I 2(c)	8	360 -	367	FORMAT: YYYYMMDD OR BLANK
0310	GROSS SALES PRICE ITEM 4	PT I 2(d)	12	368 -	379	N
0320	DEPRECIATION ALLOWED ITEM 4	PT I 2(e)	12	380 -	391	N
0330	COST OR OTHER BASIS ITEM 4	PT I 2(f)	12	392 -	403	N
0340	GAIN OR LOSS ITEM 4	PT I 2(g)	12	404 -	415	N
0343	GAIN/LOSS - POST MAY 5 ITEM 4	PT I 2(h)	12	416 -	427	N
*0345	(A) DESCRIPTION OF PROPERTY	PT I	6	428 -	433	"STMbnn" OR BLANK

NOTE: USE FIELD #0345 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART I, LINE 2.  
A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.



## SECTION B FORM 4797 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0600	GAIN FORM 4684, LINE 39	PT I 3 (g)	12	434 -	445	N
0605	GAIN FORM 4684, LINE 39 POST MAY 5	PT I 3 (h)	12	446 -	457	N
0610	SEC 1231 GAIN FORM 6252 LINE 26 OR 37	PT 1 4 (g)	12	458 -	469	N
0612	SEC 1231 GAIN POST MAY 5 FORM 6252 LINE 26 OR 37	PT I 4 (h)	12	470 -	481	N
0615	SEC 1231 GAIN/LOSS FROM FORM 8824	PT 1 5 (g)	12	482 -	493	N
0618	SEC 1231 GAIN/LOSS POST MAY 5 FROM FORM 8824	PT I 5 (h)	12	494 -	505	N
0620	GAIN ON LINE 32	PT I 6 (g)	12	506 -	517	N
0630	GAIN ON LINE 32 POST MAY 5	PT I 6 (h)	12	518 -	529	N
0650	COMBINE LINES 2 - 6	PT I 7 (g)	12	530 -	541	N
0655	COMBINE LINES 2 - 6 POST MAY 5	PT I 7 (h)	12	542 -	553	N
0660	NONRECAPTURED LOSSES FROM PRIOR YEARS	PT I 8 (g)	12	554 -	565	N
0665	NONRECAPTURED 1231 LOSSES FROM PRIOR YEARS - POST MAY 5	PT I 8 (h)	12	566 -	577	N
0670	LINE 7 MINUS LINE 8	PT I 9 (g)	12	578 -	589	N
0680	LINE 7 MINUS LINE 8	PT I 9 (h)	12	590 -	601	N
0690	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 1	PT II 10 (a)	15	602 -	616	A/N
0700	ORDINARY GAINS AND LOSSES DATE ACQUIRED ITEM 1	PT II 10 (b)	8	617 -	624	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0710	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 1	PT II 10 (c)	8	625 -	632	FORMAT: YYYYMMDD OR BLANK
0720	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 1	PT II 10 (d)	12	633 -	644	N
0730	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 1	PT II 10 (e)	12	645 -	656	N

## SECTION B FORM 4797 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0740	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 1	PT II 10(f)	12	657 -	668	N
0750	ORDINARY GAINS AND LOSSES ITEM 1	PT II 10(g)	12	669 -	680	N
0770	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 2	PT II 10(a)	15	681 -	695	A/N
0780	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 2	PT II 10(b)	8	696 -	703	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0790	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 2	PT II 10(c)	8	704 -	711	FORMAT: YYYYMMDD OR BLANK
0800	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 2	PT II 10(d)	12	712 -	723	N
0810	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 2	PT II 10(e)	12	724 -	735	N
0820	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 2	PT II 10(f)	12	736 -	747	N
0830	ORDINARY GAINS AND LOSSES ITEM 2	PT II 10(g)	12	748 -	759	N
0850	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 3	PT II 10(a)	15	760 -	774	A/N
0860	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 3	PT II 10(b)	8	775 -	782	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0870	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 3	PT II 10(c)	8	783 -	790	FORMAT: YYYYMMDD OR BLANK
0880	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 3	PT II 10(d)	12	791 -	802	N
0890	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 3	PT II 10(e)	12	803 -	814	N
0900	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 3	PT II 10(f)	12	815 -	826	N
0910	ORDINARY GAINS AND LOSSES ITEM 3	PT II 10(g)	12	827 -	838	N

## SECTION B FORM 4797 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0930	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 4	PT II 10(a)	15	839 -	853	A/N
0940	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 4	PT II 10(b)	8	854 -	861	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0950	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 4	PT II 10(c)	8	862 -	869	FORMAT: YYYYMMDD OR BLANK
0960	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 4	PT II 10(d)	12	870 -	881	N
0970	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 4	PT II 10(e)	12	882 -	893	N
0980	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 4	PT II 10(f)	12	894 -	905	N
0990	ORDINARY GAINS AND LOSSES ITEM 4	PT II 10(g)	12	906 -	917	N
*0995	DESCRIPTION OF PROPERTY	PT II	6	918 -	923	"STMbnn" OR BLANK
NOTE: USE FIELD # 0995 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART II, LINE 10. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.						
1250	LOSS FROM LINE 7	PT II 11	12	924 -	935	N ***
1260	GAIN FROM LINE 7 OR AMOUNT FROM LINE 8	PT II 12	12	936 -	947	N
1270	NET GAIN FROM LINE 31	PT II 13	12	948 -	959	N
1275	PAL INDICATOR	PT II 14	3	960 -	962	"PAL" OR BLANK
1280	NET GAIN OR LOSS FORM 4684 SEC B LINES 31 AND 38A	PT II 14	12	963 -	974	N
1300	ORDINARY GAIN FROM INSTALLMENT SALES FORM 6252 LINE 25 OR 36	PT II 15	12	975 -	986	N
1305	ORDINARY GAIN OR LOSS FROM LIKE KIND EXCHANGE	PT II 16	12	987 -	998	N
1310	RECAPTURE OF SEC 179 DEDUCTION	PT II 17	12	999 -	1010	N
1340	COMBINE LINES 10-17	PT II 18a	12	1011 -	1022	N

SECTION B FORM 4797 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1350 INDIVIDUAL RETURN FORM 4684 SEC B PT II (LOSS)	PT II 18 b(1)	12	1023	- 1034	NO ENTRY
1360 INDIVIDUAL RETURN GAIN OR LOSS	PT II 18 b(2)	12	1035	- 1046	NO ENTRY
RECORD TERMINUS CHARACTER		1	1047	- 1047	"#"

## SECTION B FORM 4797 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1395
		4	5 -	8	*****
1380		6	9 -	14	"FRMbbb"
1381		6	15 -	20	"4797bb"
1382		5	21 -	25	"PG02b"
1383		9	26 -	34	N nnnnnnnnn
1384		1	35 -	35	BLANK
1385		7	36 -	42	N 0000001
1400	PT III 19A	40	43 -	82	A/N
1410	PT III 19 A(b)	8	83 -	90	FORMAT: YYYYMMDD OR BLANK
1420	PT III 19 A(c)	8	91 -	98	FORMAT: YYYYMMDD OR BLANK
1430	PT III 20 A	12	99 -	110	N
1440	PT III 21 A	12	111 -	122	N
1450	PT III 22 A	12	123 -	134	N
1460	PT III 23 A	12	135 -	146	N
1470	PT III 24 A	12	147 -	158	N
1480	PT III 25a A	12	159 -	170	N
1490	PT III 25b A	12	171 -	182	N
1500	PT III 26a A	12	183 -	194	N
1510	PT III 26b A	12	195 -	206	N

## SECTION B FORM 4797 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1520	SEC 1250 LINE 24 MINUS LINE 26a PROPERTY A	PT III 26c A	12	207 -	218	N
1530	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY A	PT III 26d A	12	219 -	230	N
1540	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF 26c OR 26d PROPERTY A	PT III 26e A	12	231 -	242	N
1550	SEC 291 AMOUNT PROPERTY A	PT III 26f A	12	243 -	254	NO ENTRY
1560	ADD LINES 26b, e AND f PROPERTY A	PT III 26g A	12	255 -	266	N
1570	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY A	PT III 27a A	12	267 -	278	N
1580	SEC 1252 27a TIMES APPLICATION PERCENTAGE PROPERTY A	PT III 27b A	12	279 -	290	N
1590	SEC 1252 SMALLER OF LINE 24 OR 27b PROPERTY A	PT III 27c A	12	291 -	302	N
1600	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY A	PT III 28a A	12	303 -	314	N
1610	SEC 1254 SMALLER OF LINE 24 OR 28a PROPERTY A	PT III 28b A	12	315 -	326	N
1620	SEC 1255 APPLICABLE PERCENTAGE PROPERTY A	PT III 29a A	12	327 -	338	N
1630	SEC 1255 SMALLER OF LINE 24 OR 29a PROPERTY A	PT III 29b A	12	339 -	350	N
1640	DESCRIPTION OF PROPERTY PROPERTY B	PT III 19 B	40	351 -	390	A/N
1650	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY B	PT III 19 B (b)	8	391 -	398	FORMAT: YYYYMMDD OR BLANK
1660	GAIN FROM DISPOSITION DATE SOLD PROPERTY B	PT III 19 B (c)	8	399 -	406	FORMAT: YYYYMMDD OR BLANK
1670	GROSS SALES PRICE PROPERTY B	PT III 20 B	12	407 -	418	N

## SECTION B FORM 4797 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1680	COST OR OTHER BASIS PLUS EXPENSE PROPERTY B	PT III 21 B	12	419 -	430	N
1690	DEPRECIATION PROPERTY B	PT III 22 B	12	431 -	442	N
1700	ADJUSTED BASIS LINE 21 MINUS LINE 22 PROPERTY B	PT III 23 B	12	443 -	454	N
1710	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY B	PT III 24 B	12	455 -	466	N
1720	SEC 1245 DEPRECIATION PROPERTY B	PT III 25a B	12	467 -	478	N
1730	SEC 1245 SMALLER OF 24 OR 25a PROPERTY B	PT III 25b B	12	479 -	490	N
1740	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY B	PT III 26a B	12	491 -	502	N
1750	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY B	PT III 26b B	12	503 -	514	N
1760	SEC 1250 LINE 24 MINUS LINE 26a PROPERTY B	PT III 26c B	12	515 -	526	N
1770	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY B	PT III 26d B	12	527 -	538	N
1780	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF 26c OR 26d PROPERTY B	PT III 26e B	12	539 -	550	N
1790	SEC 291 AMOUNT PROPERTY B	PT III 26f B	12	551 -	562	NO ENTRY
1800	ADD LINES 26b, e AND f PROPERTY B	PT III 26g B	12	563 -	574	N
1810	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY B	PT III 27a B	12	575 -	586	N
1820	SEC 1252 27a TIMES APPLICATION PERCENTAGE PROPERTY B	PT III 27b B	12	587 -	598	N
1830	SEC 1252 SMALLER OF LINE 24 OR 27b PROPERTY B	PT III 27c B	12	599 -	610	N

## SECTION B FORM 4797 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1840	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY B	PT III 28a B	12	611 -	622	N
1850	SEC 1254 SMALLER OF LINE 24 OR 28a PROPERTY B	PT III 28b B	12	623 -	634	N
1860	SEC 1255 APPLICABLE PERCENTAGE PROPERTY B	PT III 29a B	12	635 -	646	N
1870	SEC 1255 SMALLER OF LINE 24 OR 29a PROPERTY B	PT III 29b B	12	647 -	658	N
1880	DESCRIPTION OF PROPERTY PROPERTY C	PT III 19 C	40	659 -	698	A/N
1890	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY C	PT III 19 C(b)	8	699 -	706	FORMAT: YYYYMMDD OR BLANK
1900	GAIN FROM DISPOSITION DATE SOLD PROPERTY C	PT III 19 C(c)	8	707 -	714	FORMAT: YYYYMMDD OR BLANK
1910	GROSS SALES PRICE PROPERTY C	PT III 20 C	12	715 -	726	N
1920	COST OR OTHER BASIS PLUS EXPENSE PROPERTY C	PT III 21 C	12	727 -	738	N
1930	DEPRECIATION PROPERTY C	PT III 22 C	12	739 -	750	N
1940	ADJUSTED BASIS LINE 20 MINUS LINE 22 PROPERTY C	PT III 23 C	12	751 -	762	N
1950	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY C	PT III 24 C	12	763 -	774	N
1960	SEC 1245 DEPRECIATION PROPERTY C	PT III 25a C	12	775 -	786	N
1970	SEC 1245 SMALLER OF 24 OR 25a PROPERTY C	PT III 25b C	12	787 -	798	N
1980	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY C	PT III 26a C	12	799 -	810	N
1990	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY C	PT III 26b C	12	811 -	822	N
2000	SEC 1250 LINE 24 MINUS LINE 26a	PT III 26c C	12	823 -	834	N



## SECTION B FORM 4797 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2010	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY C	PT III 26d C	12	835 -	846	N
2020	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 26c or 26d PROPERTY C	PT III 26e C	12	847 -	858	N
2030	SEC 291 AMOUNT PROPERTY C	PT III 26f C	12	859 -	870	NO ENTRY
2040	ADD LINES 26b, e AND f PROPERTY C	PT III 26g C	12	871 -	882	N
2050	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY C	PT III 27a C	12	883 -	894	N
2060	SEC 1252 27a TIMES APPLICATION PERCENTAGE PROPERTY C	PT III 27b C	12	895 -	906	N
2070	SEC 1252 SMALLER OF LINE 24 OR 27b PROPERTY C	PT III 27c C	12	907 -	918	N
2080	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY C	PT III 28a C	12	919 -	930	N
2090	SEC 1254 SMALLER OF LINE 24 OR 28a PROPERTY C	PT III 28b C	12	931 -	942	N
2100	SEC 1255 APPLICABLE PERCENTAGE PROPERTY C	PT III 29a C	12	943 -	954	N
2110	SEC 1255 SMALLER OF LINE 24 OR 29a PROPERTY C	PT III 29b C	12	955 -	966	N
2120	DESCRIPTION OF PROPERTY PROPERTY D	PT III 19 D	40	967 -	1006	A/N
2130	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY D	PT III 19 D (b)	8	1007 -	1014	FORMAT: YYYYMMDD OR BLANK
2140	GAIN FROM DISPOSITION DATE SOLD PROPERTY D	PT III 19 D (c)	8	1015 -	1022	FORMAT: YYYYMMDD OR BLANK
2150	GROSS SALES PRICE PROPERTY D	PT III 20 D	12	1023 -	1034	N
2160	COST OR OTHER BASIS PLUS EXPENSE PROPERTY D	PT III 21 D	12	1035 -	1046	N

## SECTION B FORM 4797 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2170	DEPRECIATION PROPERTY D	PT III 22 D	12	1047	- 1058	N
2180	ADJUSTED BASIS LINE 21 MINUS LINE 22 PROPERTY D	PT III 23 D	12	1059	- 1070	N
2190	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY D	PT III 24 D	12	1071	- 1082	N
*2195	GAIN FROM DISPOSITION OF PROPERTY	PT III 19	6	1083	- 1088	"STMbnn" OR BLANK
NOTE: USE FIELD # 2195 AS A STATEMENT (STM) REFERENE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART III. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.						
2200	SEC 1245 DEPRECIATION PROPERTY D	PT III 25a D	12	1089	- 1100	N
2210	SEC 1245 SMALLER OF 24 OR 25a PROPERTY D	PT III 25b D	12	1101	- 1112	N
2220	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY D	PT III 26a D	12	1113	- 1124	N
2230	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY D	PT III 26b D	12	1125	- 1136	N
2240	SEC 1250 LINE 24 MINUS LINE 26a PROPERTY D	PT III 26c D	12	1137	- 1148	N
2250	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY D	PT III 26d D	12	1149	- 1160	N
2260	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF 26c OR 26d PROPERTY D	PT III 26e D	12	1161	- 1172	N
2270	SEC 291 AMOUNT PROPERTY D	PT III 26f D	12	1173	- 1184	NO ENTRY
2280	ADD LINES 26b, e AND f PROPERTY D	PT III 26g D	12	1185	- 1196	N
2290	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY D	PT III 27a D	12	1197	- 1208	N
2300	SEC 1252 27a TIMES APPLICATION PERCENTAGE PROPERTY D	PT III 27b D	12	1209	- 1220	N

## SECTION B FORM 4797 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2310	SEC 1252 SMALLER OF LINE 24 OR 27b PROPERTY D	PT III 27c D	12	1221 -	1232	N
2320	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY D	PT III 28a D	12	1233 -	1244	N
2330	SEC 1254 SMALLER OF LINE 24 OR 28a PROPERTY D	PT III 28b D	12	1245 -	1256	N
2340	SEC 1255 APPLICABLE PERCENTAGE PROPERTY D	PT III 29a D	12	1257 -	1268	N
2350	SEC 1255 SMALLER OF LINE 24 OR 29a PROPERTY D	PT III 29b D	12	1269 -	1280	N
2360	TOTAL GAINS ALL PROPERTIES	PT III 30	12	1281 -	1292	N
2370	COLUMNS A THROUGH D	PT III 31	12	1293 -	1304	N
2380	SUBTRACT LINE 31 FROM LINE 30	PT III 32	12	1305 -	1316	N
2420	EXPENSE DEDUCTION OR RECOVERY DEDUCTION SEC 179	PT IV 33(a)	12	1317 -	1328	N
2430	EXPENSE DEDUCTION OR RECOVERY DEDUCTION SEC 280F	PT IV 33(b)	12	1329 -	1340	N
2440	DEPRECIATION OR RECOVERY SEC 179	PT IV 34(a)	12	1341 -	1352	N
2450	DEPRECIATION OR RECOVERY SEC 280F	PT IV 34(b)	12	1353 -	1364	N
2460	LINE 33 MINUS LINE 34 SEC 179	PT IV 35(a)	12	1365 -	1376	N
2470	LINE 33 MINUS LINE 34 SEC 280F	PT IV 35(b)	12	1377 -	1388	N
*2475	RECAPTURE STATEMENT	PT IV	6	1389 -	1394	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1395 -	1395	"#"

## SECTION B FORM 4835 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0759
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"4835bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		9	43 -	51	NO ENTRY
0030	A	1	52 -	52	"X" OR BLANK
0035	A	1	53 -	53	"X" OR BLANK
0040	PART I 1	12	54 -	65	N
0050	PART I 2a	12	66 -	77	N
0060	PART I 2b	12	78 -	89	N
0070	PART I 3a	12	90 -	101	N
0080	PART I 3b	12	102 -	113	N
0090	PART I 4a	12	114 -	125	N
@0100	PART I 4a	6	126 -	131	"STMbnn" OR BLANK
0110	PART I 4b	12	132 -	143	N
0120	PART I 4c	12	144 -	155	N
0130	PART I 5a	12	156 -	167	N
0140	PART I 5b	12	168 -	179	N
0160	PART I 5c	1	180 -	180	"X" OR BLANK

## SECTION B FORM 4835 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
@0165	CROP INSURANCE PROCEEDS STATEMENT	PART I 5c	6	181 -	186	"STMbnn" OR BLANK
0170	ELECTION TO DEFER AMOUNT	PART I 5d	12	187 -	198	N
0180	OTHER INCOME	PART I 6	12	199 -	210	N
0190	GROSS FARM RENTS ADD RIGHT COLUMN LINES 1-6	PART I 7	12	211 -	222	N
0200	CAR AND TRUCK EXPENSES (FORM 4562)	PT II 8	12	223 -	234	N
0210	CHEMICAL	PT II 9	12	235 -	246	N
0220	CONSERVATION EXPENSES	PT II 10	12	247 -	258	NO ENTRY
0230	CUSTOM HIRE	PT II 11	12	259 -	270	N
0240	DEPRECIATION AND SEC 179 EXPENSE DEDUCTION	PT II 12	12	271 -	282	N
0250	EMPLOYEE BENEFIT PROGRAMS	PT II 13	12	283 -	294	N
0260	FEED PURCHASED	PT II 14	12	295 -	306	N
0270	FERTILIZERS AND LIME	PT II 15	12	307 -	318	N
0280	FREIGHT AND TRUCKING	PT II 16	12	319 -	330	N
0290	GASOLINE, FUEL AND OIL	PT II 17	12	331 -	342	N
0300	INSURANCE	PT II 18	12	343 -	354	N
0310	MORTGAGE	PT II 19a	12	355 -	366	N
0320	OTHER	PT II 19b	12	367 -	378	N
*0330	FORM 1098 EXPLANATION	PT II 19a	6	379 -	384	"STMbnn" OR BLANK
*0340	FORM 1098 NAME/ADDRESS	PT II 19b	6	385 -	390	"STMbnn" OR BLANK
0350	LABOR HIRED	PT II 20	12	391 -	402	N
0360	PENSION AND PROFIT- SHARING PLANS	PT II 21	12	403 -	414	N

## SECTION B FORM 4835 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0370	RENT OR LEASE VEHICLES, MACHINERY AND EQUIP	PT II 22a	12	415 -	426	N
0380	OTHER (LAND, ANIMALS, ETC)	PT II 22b	12	427 -	438	N
0390	REPAIRS AND MAINTENANCE	PT II 23	12	439 -	450	N
0400	SEEDS AND PLANTS PURCHASED	PT II 24	12	451 -	462	N
0410	STORAGE AND WAREHOUSING	PT II 25	12	463 -	474	N
0420	SUPPLIES PURCHASED	PT II 26	12	475 -	486	N
0430	TAXES	PT II 27	12	487 -	498	N
0440	UTILITIES	PT II 28	12	499 -	510	N
0450	VETERINARY FEES AND MEDICINE	PT II 29	12	511 -	522	N
*0460	OTHER EXPENSES	PT II 30	6	523 -	528	"STMbnn" OR BLANK
NOTE: IF MORE THAN SIX (6) EXPLANATIONS FOR PART II ARE NECESSARY OR THE SPACE ALLOWED IS INSUFFICIENT USE FIELD *0460 AS A STATEMENT (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH THE FIRST EXPLANATION.						
0470	OTHER EXPENSES (SPECIFY)	PT II 30a	15	529 -	543	A/N
0480	OTHER EXPENSES	PT II 30a	12	544 -	555	N
0490	OTHER EXPENSES (SPECIFY)	PT II 30b	15	556 -	570	A/N
0500	OTHER EXPENSES	PT II 30b	12	571 -	582	N
0510	OTHER EXPENSES (SPECIFY)	PT II 30c	15	583 -	597	A/N
0520	OTHER EXPENSES	PT II 30c	12	598 -	609	N
0530	OTHER EXPENSES (SPECIFY)	PT II 30d	15	610 -	624	A/N
0540	OTHER EXPENSES	PT II 30d	12	625 -	636	N
0550	OTHER EXPENSES (SPECIFY)	PT II 30e	15	637 -	651	A/N

## SECTION B FORM 4835 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0560 OTHER EXPENSES	PT II 30e	12	652 -	663	N
0570 OTHER EXPENSES (SPECIFY)	PT II 30f	15	664 -	678	A/N
0580 OTHER EXPENSES	PT II 30f	12	679 -	690	N
0590 OTHER EXPENSES (SPECIFY)	PT II 30g	15	691 -	705	A/N
0600 OTHER EXPENSES	PT II 30g	12	706 -	717	N
0610 TOTAL EXPENSES ADD LINES 8-30g	31	12	718 -	729	N
0620 PAL INDICATOR	32	3	730 -	732	"PAL" OR BLANK
0630 NET FARM RENTAL INCOME OR (LOSS)	32	12	733 -	744	N
0640 ALL INVESTMENT IS AT RISK	33a	1	745 -	745	"X" OR BLANK
0650 SOME INVESTMENT IS NOT AT RISK	33b	1	746 -	746	"X" OR BLANK
0660 DEDUCTIBLE LOSS	33c	12	747 -	758	N
RECORD TERMINUS CHARACTER		1	759 -	759	"#"

## SECTION B FORM 4952 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0223
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"4952bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001
0020	PT I 1	12	43 -	54	N
0030	PT I 2	12	55 -	66	N
0040	PT I 3	12	67 -	78	N
0050	PT II 4(a)	12	79 -	90	N
0053	PT II 4(b)	12	91 -	102	N
0057	PTII 4(c)	12	103 -	114	N
0060	PT II 4(d)	12	115 -	126	N
0070	PT II 4(e)	12	127 -	138	N
0080	PT II 4(f)	12	139 -	150	N
0090	PT II 4(g)	12	151 -	162	N
0100	PT II 4(h)	12	163 -	174	N
0110	PT II 5	12	175 -	186	N
0120	PT II 6	12	187 -	198	N
0130	PT III 7	12	199 -	210	N
0140	PT III 8	12	211 -	222	N



SECTION B FORM 4952 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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RECORD TERMINUS CHARACTER		1	223	-	223	"#"

## SECTION B FORM 4970 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0827
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"4970bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001
0010	A	35	43 -	77	A/N
0020	B	9	78 -	86	N
0030	C	35	87 -	121	A/N
0040	C	35	122 -	156	A/N
0050	C	33	157 -	189	A/N
0060	D	9	190 -	198	N
0070	E	1	199 -	199	"X" OR BLANK
0080	E	1	200 -	200	"X" OR BLANK
0090	F	8	201 -	208	YYYYMMDD
0100	G	2	209 -	210	N
0110	1	12	211 -	222	N
0120	2	12	223 -	234	N
0130	3	12	235 -	246	N
0140	4	12	247 -	258	N
0150	5	12	259 -	270	N
0160	6	12	271 -	282	N
0170	7	12	283 -	294	N
0180	8	2	295 -	296	N
0190	9	12	297 -	308	N

## SECTION B FORM 4970 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0200	MULTIPLY LINE 9 BY 25%	10	12	309	320	N
0210	NUMBER OF EARLIER YEARS CONSIDERED	11	2	321	322	N
0220	AVERAGE AMOUNT FOR RECOMPUTING TAX	12	12	323	334	N
0230	PRIOR YEAR PRE-DIST TAXABLE INCOME (a)	13 (a)	12	335	346	N
0240	PRIOR YEAR PRE-DIST TAXABLE INCOME (b)	13 (b)	12	347	358	N
0250	PRIOR YEAR PRE-DIST TAXABLE INCOME (c)	13 (c)	12	359	370	N
0260	PRIOR YEAR PRE-DIST TAXABLE INCOME (d)	13 (d)	12	371	382	N
0270	PRIOR YEAR PRE-DIST TAXABLE INCOME (e)	13 (e)	12	383	394	N
0280	MID YEAR DIGITS (a)	PT II (a)	4	395	398	N
0290	MID YEAR PRE-DIST TAXABLE INCOME (a)	14 (a)	12	399	410	N
0300	RECOMPUTING AVERAGE REPEATED (a)	15 (a)	12	411	422	N
0310	RECOMPUTED TAXABLE INCOME (a)	16 (a)	12	423	434	N
0320	INCOME TAX (a)	17 (a)	12	435	446	N
0330	PRE-CREDIT TAX (a)	18 (a)	12	447	458	N
0340	ADDITIONAL TAX (a)	19 (a)	12	459	470	N
0350	TAX CREDIT (a)	20 (a)	12	471	482	N
0360	NET TAX (a)	21 (a)	12	483	494	N
0370	ALTERNATIVE MINIMUM TAX ADJUSTMENT (a)	22 (a)	12	495	506	N
0380	ADJUSTED NET TAX (a)	23 (a)	12	507	518	N
0390	MID YEAR DIGITS (b)	PT II (b)	4	519	522	N
0400	MID YEAR PRE-DIST TAXABLE INCOME (b)	14 (b)	12	523	534	N
0410	RECOMPUTING AVERAGE REPEATED (b)	15 (b)	12	535	546	N
0420	RECOMPUTED TAXABLE INCOME (b)	16 (b)	12	547	558	N
0430	INCOME TAX (b)	17 (b)	12	559	570	N
0440	PRE-CREDIT TAX (b)	18 (b)	12	571	582	N
0450	ADDITIONAL TAX (b)	19 (b)	12	583	594	N

## SECTION B FORM 4970 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0460	TAX CREDIT (b)	20(b)	12	595 - 606	N	
0470	NET TAX (b)	21(b)	12	607 - 618	N	
0480	ALTERNATIVE MINIMUM TAX ADJUSTMENT (b)	22(b)	12	619 - 630	N	
0490	ADJUSTED NET TAX (b)	23(b)	12	631 - 642	N	
0500	MID YEAR DIGITS (c)	PT II (c)	4	643 - 646	N	
0510	MID YEAR PRE-DIST TAXABLE INCOME (c)	14(c)	12	647 - 658	N	
0520	RECOMPUTING AVERAGE REPEATED (c)	15(c)	12	659 - 670	N	
0530	RECOMPUTED TAXABLE INCOME (c)	16(c)	12	671 - 682	N	
0540	INCOME TAX (c)	17(c)	12	683 - 694	N	
0550	PRE-CREDIT TAX (c)	18(c)	12	695 - 706	N	
0560	ADDITIONAL TAX (c)	19(c)	12	707 - 718	N	
0570	TAX CREDIT (c)	20(c)	12	719 - 730	N	
0580	NET TAX (c)	21(c)	12	731 - 742	N	
0590	ALTERNATIVE MINIMUM TAX ADJUSTMENT (c)	22(c)	12	743 - 754	N	
0600	ADJUSTED NET TAX (c)	23(c)	12	755 - 766	N	
0610	ADJUSTED TAX	24	12	767 - 778	N	
0620	AVERAGE ADJUSTED TAX	25	12	779 - 790	N	
0630	ACCOUNTABLE EARLY YEARS TOTAL	26	12	791 - 802	N	
0640	NET AMOUNT TAX REPEATED	27	12	803 - 814	N	
0670	ACCUMULATION DIST ATTRIBUTABLE TAX	28	12	815 - 826	N	
	RECORD TERMINUS CHARACTER		1	827 - 827	"#"	

## SECTION B FORM 4972 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0426
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"4972bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001-9999999
0010		35	43 -	77	A/N
0020		9	78 -	86	N
0024		1	87 -	87	"X" OR BLANK
0026		1	88 -	88	"X" OR BLANK
0030	2	1	89 -	89	"X" OR BLANK
0040	2	1	90 -	90	"X" OR BLANK
0042	3	1	91 -	91	"X" OR BLANK
0044	3	1	92 -	92	"X" OR BLANK
0084	4	1	93 -	93	"X" OR BLANK
0086	4	1	94 -	94	"X" OR BLANK
0190	5a	1	95 -	95	"X" OR BLANK
0200	5a	1	96 -	96	"X" OR BLANK
0201	5b	1	97 -	97	"X" OR BLANK
0202	5b	1	98 -	98	"X" OR BLANK
0204	6	3	99 -	101	"NUA" OR BLANK
0206	6	12	102 -	113	N
0210	6	12	114 -	125	N
0220	7	12	126 -	137	N

## SECTION B FORM 4972 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0230	NUA LITERAL	8	3	138	- 140	"NUA" OR BLANK
0235	NUA INCLUDED AMOUNT	8	12	141	- 152	N
0240	ORDINARY INCOME	8	12	153	- 164	N
0250	DEATH BENEFIT EXCLUSION	9	12	165	- 176	N
0260	TOTAL TAXABLE AMOUNT	10	12	177	- 188	N
0270	ACTUARIAL VALUE	11	12	189	- 200	N
0280	ADJUSTED TOTAL TAXABLE AMOUNT	12	12	201	- 212	N
0290	50% OF ADJUSTED TAXABLE AMOUNT	13	12	213	- 224	N
0300	NET ADJUSTED TAXABLE AMOUNT	14	12	225	- 236	N
0310	20% OF NET ADJUSTED TAXABLE AMOUNT	15	12	237	- 248	N
0320	MINIMUM DISTRIBUTION ALLOWANCE	16	12	249	- 260	N
0330	ALLOWABLE TAXABLE AMOUNT	17	12	261	- 272	N
0340	FEDERAL ESTATE TAX	18	12	273	- 284	N
0350	NET TAXABLE AMOUNT	19	12	285	- 296	N
0351	ACTUARIAL/ADJUSTED TAXABLE AMT RATIO	20	6	297	- 302	N
0352	PERCENTAGE OF MINIMUM DISTRIBUTION ALLOWANCE	21	12	303	- 314	N
0353	ADJUSTED ACTUARIAL VALUE	22	12	315	- 326	N
0605	10 YR METHOD TAXABLE AMOUNT	23	12	327	- 338	N
0610	10 YR METHOD LUMP SUM TAX	24	12	339	- 350	N
0620	10 YR METHOD TENTATIVE AVERAGE TAX	25	12	351	- 362	N
0660	PERCENTAGE OF ADJUSTED 10 YR ACTUARIAL VALUE	26	12	363	- 374	N
0670	10 YR METHOD ADJUSTED ACTUARIAL TAX	27	12	375	- 386	N
0680	10 YR METHOD ADJUSTED AVERAGE TAX	28	12	387	- 398	N
0690	10 YR METHOD AVERAGE TAX	29	12	399	- 410	N
0695	MULTIPLE RECIPIENT DISTRIBUTION LITERAL	29	3	411	- 413	"MRD" OR BLANK
0705	TOTAL TAX ON LUMP-SUM DISTRIBUTION	30	12	414	- 425	N
	RECORD TERMINUS CHARACTER		1	426	- 426	"#"

## SECTION B FORM 5884 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0430
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"5884bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001
0010		9	43 -	51	NO ENTRY
0040		12	52 -	63	N
	PT I 1a				
0050		12	64 -	75	N
	PT I 1a				
0060		12	76 -	87	N
	PT I 1b				
0070		12	88 -	99	N
	PT I 1b				
0080		12	100 -	111	N
	PT I 2				
*0085		6	112 -	117	"STMbnn" OR BLANK
	PT I 2				
0090		12	118 -	129	N
	PT I 3				
0100		12	130 -	141	N
	PT I 4				
0110		12	142 -	153	N
	PT I 4				
0120		12	154 -	165	N
	PT II 5				
0130		12	166 -	177	N
	6				
0140		12	178 -	189	N
	7				
0150		12	190 -	201	N
	8a				
0160		12	202 -	213	N
	8b				

## SECTION B FORM 5884 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0170	CREDIT FOR THE ELDERLY OR DISABLED (SCHEDULE R, FORM 1040)	8c	12	214 -	225	N
0180	EDUCATION CREDITS (FORM 8863)	8d	12	226 -	237	NO ENTRY
0185	QUALIFIED RETIREMENT SAVINGS	8e	12	238 -	249	NO ENTRY
0190	CHILD TAX CREDIT (FORM 1040)	8f	12	250 -	261	N
0200	MORTGAGE INTEREST CREDIT (FORM 8396)	8g	12	262 -	273	NO ENTRY
0210	ADOPTION CREDIT (FORM 8839)	8h	12	274 -	285	NO ENTRY
0220	DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT (FORM 8859)	8i	12	286 -	297	NO ENTRY
0230	POSSESSIONS TAX CREDIT (FORM 5735)	8j	12	298 -	309	NO ENTRY
0240	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	8k	12	310 -	321	N
0250	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834, LINE 19)	8L	12	322 -	333	NO ENTRY
0260	ADD LINES 8a THROUGH 8L	8m	12	334 -	345	N
0270	NET INCOME TAX SUBTRACT LINE 8L FROM LINE 7	9	12	346 -	357	N
0290	NET REGULAR TAX SUBTRACT LINE 8L FROM LINE 5	10	12	358 -	369	N
0300	ENTER 25% (.25) OF THE EXCESS	11	12	370 -	381	N
0305	TENTATIVE MINIMUM TAX	12	12	382 -	393	N
0310	ENTER THE GREATER OF LINE 11 OR LINE 12	13	12	394 -	405	N
0320	SUBTRACT LINE 13 FROM LINE 9 IF ZERO OR LESS, ENTER -0-	14	12	406 -	417	N
0330	WORK OPPORTUNITY CREDIT ALLOWED FOR THE CURRENT YEAR	15	12	418 -	429	
	RECORD TERMINUS CHARACTER		1	430 -	430	"#"



## SECTION B FORM 6198 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0467
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"6198bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0020		80	43 -	122	A/N
0030	PT I 1	12	123 -	134	N
0040	PT I 2a	12	135 -	146	N
0050	PT I 2b	12	147 -	158	N
*0060	PT I 2c	6	159 -	164	"STMbnn" OR BLANK
0065	PT I 2c	20	165 -	184	A/N OR BLANK
+0070	PT I 2c	12	185 -	196	N
0080	PT I 2c	12	197 -	208	N
0090	PT I 3	12	209 -	220	N
0100	PT I 4	12	221 -	232	N ***
0110	PT I 5	12	233 -	244	N
0120	PT II 6	12	245 -	256	N
0130	PT II 7	12	257 -	268	N
0140	PT II 8	12	269 -	280	N

## SECTION B FORM 6198 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0150	TAX YEAR DECREASES	PT II 9	12	281 -	292	N
0160	LINE 8 MINUS LINE 9	PT II 10(a)	12	293 -	304	N
0170	AMOUNT AT RISK	PT II 10(b)	12	305 -	316	N
0180	INVESTMENT IN ACTIVITY	PT III 11	12	317 -	328	N
0190	EFFECTIVE DATE INCREASES	PT III 12	12	329 -	340	N
0200	ADD LINES 11 AND 12	PT III 13	12	341 -	352	N
0210	EFFECTIVE DATE DECREASES	PT III 14	12	353 -	364	N
0220	AT RISK EFFECTIVE DATE, BOX	PT III 15a	1	365 -	365	"X" OR BLANK
0230	PRIOR YEAR FORM 6198, LINE 19, BOX	PT III 15b	1	366 -	366	"X" OR BLANK
0240	AMOUNT AT RISK	PT III 15	12	367 -	378	N
0250	INCREASES SINCE EFFECTIVE DATE, BOX	PT III 16a	1	379 -	379	"X" OR BLANK
0260	INCREASES END OF PRIOR TAX YEAR, BOX	PT III 16b	1	380 -	380	"X" OR BLANK
0270	AMOUNT OF INCREASES	PT III 16	12	381 -	392	N
0280	ADD LINES 15 AND 16	PT III 17	12	393 -	404	N
0290	DECREASES SINCE EFFECTIVE DATE, BOX	PT III 18a	1	405 -	405	"X" OR BLANK
0300	DECREASES SINCE END OF PRIOR YEAR, BOX	PT III 18b	1	406 -	406	"X" OR BLANK
0310	AMOUNT OF DECREASES	PT III 18	12	407 -	418	N
0320	AMOUNT AT RISK LINE 17 MINUS LINE 18	PT III 19(a)	12	419 -	430	N
0330	AMOUNT AT RISK	PT III 19(b)	12	431 -	442	N
0340	AMOUNT AT RISK LARGER OF LINE 10 OR LINE 19	PT IV 20	12	443 -	454	N
0350	DEDUCTIBLE LOSS FROM SMALLER OF LINE 5 OR 20	PT IV 21	12	455 -	466	N ***

SECTION B FORM 6198 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----	-----
RECORD TERMINUS CHARACTER		1	467	-	467	"#"

## SECTION B FORM 6252 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0638
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"6252bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001- 9999999
0010		9	43 -	51	NO ENTRY
0020	1	65	52 -	116	A/N
0030	2a	8	117 -	124	YYYYMMDD
0040	2b	8	125 -	132	YYYYMMDD
0050	3	1	133 -	133	"X" OR BLANK
0055	3	1	134 -	134	"X" OR BLANK
0060	4	1	135 -	135	"X" OR BLANK
0065	4	1	136 -	136	"X" OR BLANK
0070	5	12	137 -	148	N
*0075	5	6	149 -	154	"STMbnn" OR BLANK
0080	6	12	155 -	166	N
0090	7	12	167 -	178	N
0100	8	12	179 -	190	N
0110	9	12	191 -	202	N
0120	10	12	203 -	214	N
0130	11	12	215 -	226	N
0140	12	12	227 -	238	N
0150	13	12	239 -	250	N
0160	14	12	251 -	262	N
0170	15	12	263 -	274	N

## SECTION B FORM 6252 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0180	GROSS PROFIT	16	12	275 -	286	N
0190	LINE 6 MINUS LINE 13	17	12	287 -	298	N
0200	CONTRACT PRICE	18	12	299 -	310	N
0210	GROSS PROFIT PERCENTAGE	19	6	311 -	316	N
0220	YEAR OF SALE LINE 17 AMOUNT	20	12	317 -	328	N
0230	PAYMENTS RECEIVED	21	12	329 -	340	N
0240	ADD LINES 20 AND 21	22	12	341 -	352	N
0250	PAYMENTS RECEIVED PRIOR YEAR	23	12	353 -	364	N
0260	INSTALLMENT SALE INCOME	24	12	365 -	376	N
0270	ORDINARY INCOME UNDER RECAPTURE RULES	25	12	377 -	388	N
0280	LINE 24 MINUS LINE 25	26	12	389 -	400	N
0290	RELATED PARTY IDENTITY	27	40	401 -	440	A/N
0295	CONTINUATION DATA	27	80	441 -	520	A/N
0300	SECOND DISPOSITION - YES BOX	28	1	521 -	521	"X" OR BLANK
0305	SECOND DISPOSITION - NO BOX	28	1	522 -	522	"X" OR BLANK
0310	2ND DISP MORE THAN 2 YEARS AFTER 1ST DISP	29a	1	523 -	523	"X" OR BLANK
0320	DATE OF DISPOSITION	29a	8	524 -	531	YYYYMMDD OR BLANK
0330	1ST DISP SALE/EXCHANGE	29b	1	532 -	532	"X" OR BLANK
0340	2ND DISP INVOLUNTARY CONVERSION	29c	1	533 -	533	"X" OR BLANK
0350	2ND DISP AFTER DEATH OF ORIGINAL SELLER/BUYER	29d	1	534 -	534	"X" OR BLANK
0360	DISPOSITION NOT TO AVOID TAX	29e	1	535 -	535	"X" OR BLANK
@0370	EXPLANATION OF DISP NOT TO AVOID TAX	29e	6	536 -	541	"STMbnn" OR BLANK
0380	SELLING PRICE	30	12	542 -	553	N
0390	CONTRACT PRICE 1ST YEAR	31	12	554 -	565	N
0400	SMALLER OF LINE 30 OR 31	32	12	566 -	577	N
0410	TOTAL PAYMENTS RECEIVED	33	12	578 -	589	N
0420	LINE 32 MINUS LINE 33	34	12	590 -	601	N
0430	LINE 34 MULTIPLIED BY LINE 19 GROSS PROFIT PERCENTAGE	35	12	602 -	613	N
0440	ORDINARY INCOME LINE 35	36	12	614 -	625	N

SECTION B FORM 6252 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0450	LINE 35 MINUS LINE 36	37	12	626	- 637	N
	RECORD TERMINUS CHARACTER		1	638	- 638	"#"

## SECTION B FORM 6478 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0622
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"6478bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001
0010		9	43 -	51	NO ENTRY
0020	1(a)	12	52 -	63	N
0030	1(c)	12	64 -	75	N
0040	2a (a)	12	76 -	87	N
0050	2a (c)	12	88 -	99	N
0060	2b (a)	12	100 -	111	N
0070	2b (c)	12	112 -	123	N
0080	3(a)	12	124 -	135	N
0090	3(c)	12	136 -	147	N
0100	4(a)	12	148 -	159	N
0110	5a (a)	12	160 -	171	N
0120	5b (a)	12	172 -	183	N
0130	6(a)	12	184 -	195	N
0140	7a (a)	12	196 -	207	N
0150	7a (c)	12	208 -	219	N

## SECTION B FORM 6478 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160	GASOHOL CONTAINING LESS THAN 85% ALCOHOL (SOLD OR USED)	7b (a)	12	220 -	231	N
0170	TOTAL GASOHOL CONTAINING LESS THAN 85% ALCOHOL	7b (c)	12	232 -	243	N
0180	SPECIAL MOTOR FUEL CONTAINING 85% OR MORE ALCOHOL	7c (a)	12	244 -	255	N
0190	TOTAL SPECIAL MOTOR FUEL CONTAINING 85% OR MORE ALCOHOL	7c (c)	12	256 -	267	N
0200	ADD LINES 7a THROUGH 7c	8	12	268 -	279	N
0210	SUBTRACT LINE 8 FROM LINE 3	9	12	280 -	291	N
0220	FLOW-THROUGH ALCOHOL FUEL CREDITS FROM A PARTNERSHIP	10	12	292 -	303	N
0225	1041 PORTION AMOUNT	11	12	304 -	315	N
+0230	TOTAL CURRENT YEAR CREDIT FOR ALCOHOL USED AS FUEL	11	12	316 -	327	N
0233	1041 BENEFICIARIES AMOUNT	11	12	328 -	339	N
@0235	ATTACH 1041 STATEMENT	11	6	340 -	345	"STMbnn" OR BLANK
0240	REGULAR TAX BEFORE CREDITS	12	12	346 -	357	N
0250	ALTERNATIVE MINIMUM TAX	13	12	358 -	369	N
0260	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	14	12	370 -	381	N
0270	FOREIGN TAX CREDIT	15a	12	382 -	393	N
0280	CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES (F 2441, LINE 9)	15b	12	394 -	405	N
0290	CREDIT FOR THE ELDERLY OR DISABLED (SCHEDULE R (FROM 1040), LINE 20)	15c	12	406 -	417	N
0300	EDUCATION CREDITS (FROM 8863, LINE 18)	15d	12	418 -	429	NO ENTRY
0305	QUALIFIED RETIREMENT SAVINGS	15e	12	430 -	441	NO ENTRY
0310	CHILD TAX CREDIT (FORM 1040)	15f	12	442 -	453	N
0320	MORTGAGE INTEREST CREDIT (FORM 8396)	15g	12	454 -	465	NO ENTRY
0330	ADOPTION CREDIT (FORM 8839)	15h	12	466 -	477	NO ENTRY
0340	DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT (FORM 8859)	15i	12	478 -	489	NO ENTRY
0350	POSSESSIONS TAX CREDIT (FORM 5735)	15j	12	490 -	501	NO ENTRY



## SECTION B FORM 6478 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0360	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	15k	12	502 -	513	N
0370	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834)	15L	12	514 -	525	NO ENTRY
0380	ADD LINES 15a THROUGH 15L	15m	12	526 -	537	N
0390	NET INCOME TAX SUBTRACT LINE 15m FROM LINE 14	16	12	538 -	549	N
0410	NET REGULAR TAX SUBTRACT LIN 15m FROM LINE 12	17	12	550 -	561	N
0420	ENTER 25% (.25) OF THE EXCESS	18	12	562 -	573	N
0425	TENTATIVE MINIMUM TAX	19	12	574 -	585	N
0430	GREATER OF LINE 18 OR LINE 19	20	12	586 -	597	N
0440	SUBTRACT LINE 20 FROM LINE 16 IF ZRO OR LESS, ENTER -0-	21	12	598 -	609	N
0450	CREDIT FOR ALCOHOL USED AS FUEL ALLOWED FOR THE CURRENT YEAR	22	12	610 -	621	N
	RECORD TERMINUS CHARACTER		1	622 -	622	"#"

## SECTION B FORM 6765 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0578
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"6765bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001
0010		9	43 -	51	NO ENTRY
0020	1	12	52 -	63	N
0030	2	12	64 -	75	N
0040	3	12	76 -	87	N
0050	4	12	88 -	99	N
0060	5	12	100 -	111	N
0070	6	12	112 -	123	N
0080	7	12	124 -	135	N
0090	8	12	136 -	147	N
0100	9	6	148 -	153	N
0110	10	12	154 -	165	N
0120	11	12	166 -	177	N
0130	12	12	178 -	189	N
0140	13	12	190 -	201	N
0150	14	12	202 -	213	N
0160	15	12	214 -	225	N
0170	16	8	226 -	233	"SECb280C" OR BLANK
+0180	16	12	234 -	245	N
*0190	16	6	246 -	251	"STMbnn" OR BLANK
0200	17	12	252 -	263	N
0210	18	12	264 -	275	N

## SECTION B FORM 6765 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0220	SUBTRACT LINE 18 FROM LINE 17	19	12	276 -	287	N
0230	MULTIPLY LINE 19 BY 20%	20	12	288 -	299	N
0240	WAGES FOR QUALIFIED SERVICES	21	12	300 -	311	N
0250	COST OF SUPPLIES	22	12	312 -	323	N
0260	COST OF COMPUTERS	23	12	324 -	335	N
0270	% OF CONTRACT RESEARCH EXP.	24	12	336 -	347	N
0280	TOTAL QUALIFIED RESEARCH EXP.	25	12	348 -	359	N
0290	AVG. ANNUAL GROSS RECEIPTS	26	12	360 -	371	N
0300	MULTIPLY LINE 26 BY 1%	27	12	372 -	383	N
0310	SUBTRACT LINE 27 FROM LINE 25	28	12	384 -	395	N
0320	MULTIPLY LINE 26 BY 1.5%	29	12	396 -	407	N
0330	SUBTRACT LINE 29 FROM LINE 25	30	12	408 -	419	N
0340	SUBTRACT LINE 30 FROM LINE 28	31	12	420 -	431	N
0350	MULTIPLY LINE 26 BY 2%	32	12	432 -	443	N
0360	SUBTRACT LINE 32 FROM LINE 25	33	12	444 -	455	N
0370	SUBTRACT LINE 33 FROM LINE 30	34	12	456 -	467	N
0380	MULTIPLY LINE 31 BY 2.65%	35	12	468 -	479	N
0390	MULTIPLY LINE 34 BY 3.2%	36	12	480 -	491	N
0400	MULTIPLY LINE 33 BY 3.75%	37	12	492 -	503	N
0410	ADD LINES 20, 35, 36, AND 37	38	12	504 -	515	N
0420	ELECTING REDUCED CREDIT LITERAL	39	8	516 -	523	"SECb280C" OR BLANK
+0430	ALTERNATIVE INCREMENTAL CREDIT	39	12	524 -	535	N
*0440	ATTACH SCHEDULE	39	6	536 -	541	"STMbnn" OR BLANK
0450	FLOW-THROUGH RESEARCH CREDITS	40	12	542 -	553	N
0455	1041 PORTION AMOUNT	41	12	554 -	565	N
0460	TOTAL CURRENT YEAR CREDIT FOR INCREASING RESEARCH ACTIVITIES	41	12	566 -	577	N
	RECORD TERMINUS CHARACTER		1	578 -	578	"#"

## SECTION B FORM 6765 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0319
	START RECORD SENTINEL		4	5 -	8	*****
0480	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0481	FORM NUMBER		6	15 -	20	"6765bb"
0482	PAGE NUMBER		5	21 -	25	"PG02b"
0483	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0484	FILLER		1	35 -	35	BLANK
0485	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0540	REGULAR TAX BEFORE CREDITS	42	12	43 -	54	N
0550	ALTERNATIVE MINIMUM TAX	43	12	55 -	66	N
0560	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	44	12	67 -	78	N
0570	FOREIGN TAX CREDIT	45a	12	79 -	90	N
0580	CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES (F2441, LINE 9)	45b	12	91 -	102	N
0590	CREDIT FOR THE ELDERLY OR DISABLED (SCHEDULE R (FORM 1041), LINE 20)	45c	12	103 -	114	N
0600	EDUCATION CREDITS (FORM 8863, LINE 18)	45d	12	115 -	126	NO ENTRY
0605	QUALIFIED RETIREMENT SAVINGS	45e	12	127 -	138	NO ENTRY
0610	CHILD TAX CREDIT (FORM 1040, LINE 47)	45f	12	139 -	150	N
0620	MORTGAGE INTEREST CREDIT (FORM 8396, LINE 11)	45g	12	151 -	162	NO ENTRY
0630	ADOPTION CREDIT (FORM 8839, LINE 14)	45h	12	163 -	174	NO ENTRY
0640	DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT (FORM 8859, LINE 11)	45i	12	175 -	186	NO ENTRY
0650	POSSESSIONS TAX CREDIT (FORM 5735, LINE 17 OR 27)	45j	12	187 -	198	NO ENTRY
0660	CREDIT FOR FUEL FROM A CONVENTIONAL SOURCE	45k	12	199 -	210	N
0670	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834, LINE 19)	45L	12	211 -	222	NO ENTRY
0680	ADD LINES 45a THROUGH 45L	45m	12	223 -	234	N

## SECTION B FORM 6765 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0690	NET INCOME TAX SUBTRACT LINE 45m FROM LINE 44	46	12	235 - 246	N
0710	NET REGULAR TAX SUBTRACT LINE 45m FROM LINE 42	47	12	247 - 258	N
0720	ENTER 25% (.25) OF THE EXCESS	48	12	259 - 270	N
0725	TENTATIVE MINIMUM TAX	49	12	271 - 282	N
0730	GREATER OF LINE 48 OR LINE 49	50	12	283 - 294	N
0740	SUBTRACT LINE 50 FROM LINE 46 IF ZERO OR LESS, ENTER -0-	51	12	295 - 306	N
0750	TOTAL CREDIT ALLOWED FOR THE CURRENT YEAR	52	12	307 - 318	N
	RECORD TERMINUS CHARACTER		1	319 - 319	"#"

## SECTION B FORM 8271 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0960
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8271bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		9	43 -	51	NO ENTRY
0020		8	52 -	59	FORMAT: YYYYMMDD OR BLANK
0030	1(a)	35	60 -	94	A/N
0040	1(b)	11	95 -	105	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0050	1(b)	35	106 -	140	A/N OR BLANK
0060	1(c)	9	141 -	149	N OR BLANK
0070	2(a)	35	150 -	184	A/N
0080	2(b)	11	185 -	195	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0090	2(b)	35	196 -	230	A/N OR BLANK
0100	2(c)	9	231 -	239	N OR BLANK
0110	3(a)	35	240 -	274	A/N
0120	3(b)	11	275 -	285	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0130	3(b)	35	286 -	320	A/N OR BLANK
0140	3(c)	9	321 -	329	N OR BLANK
0150	4(a)	35	330 -	364	A/N
0160	4(b)	11	365 -	375	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0170	4(b)	35	376 -	410	A/N OR BLANK

## SECTION B FORM 8271 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0180	TAX SHELTER ID NUMBER	4 (c)	9	411 -	419	N OR BLANK
0190	TAX SHELTER NAME	5 (a)	35	420 -	454	A/N
0200	TAX SHELTER REGISTRATION NO.	5 (b)	11	455 -	465	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0210	APPLIED FOR NAME	5 (b)	35	466 -	500	A/N OR BLANK
0220	TAX SHELTER ID NUMBER	5 (c)	9	501 -	509	N OR BLANK
0230	TAX SHELTER NAME	6 (a)	35	510 -	544	A/N
0240	TAX SHELTER REGISTRATION NO.	6 (b)	11	545 -	555	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0250	APPLIED FOR NAME	6 (b)	35	556 -	590	A/N OR BLANK
0260	TAX SHELTER ID NUMBER	6 (c)	9	591 -	599	N OR BLANK
0270	TAX SHELTER NAME	7 (a)	35	600 -	634	A/N
0280	TAX SHELTER REGISTRATION NO.	7 (b)	11	635 -	645	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0290	APPLIED FOR NAME	7 (b)	35	646 -	680	A/N OR BLANK
0300	TAX SHELTER ID NUMBER	7 (c)	9	681 -	689	N OR BLANK
0310	TAX SHELTER NAME	8 (a)	35	690 -	724	A/N
0320	TAX SHELTER REGISTRATION NO.	8 (b)	11	725 -	735	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0330	APPLIED FOR NAME	8 (b)	35	736 -	770	A/N OR BLANK
0340	TAX SHELTER ID NUMBER	8 (c)	9	771 -	779	N OR BLANK
0350	TAX SHELTER NAME	9 (a)	35	780 -	814	A/N
0360	TAX SHELTER REGISTRATION NO.	9 (b)	11	815 -	825	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0370	APPLIED FOR NAME	9 (b)	35	826 -	860	A/N OR BLANK
0380	TAX SHELTER ID NUMBER	9 (c)	9	861 -	869	N OR BLANK
0390	TAX SHELTER NAME	10 (a)	35	870 -	904	A/N
0400	TAX SHELTER REGISTRATION NO.	10 (b)	11	905 -	915	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0410	APPLIED FOR NAME	10 (b)	35	916 -	950	A/N OR BLANK
0420	TAX SHELTER ID NUMBER	10 (c)	9	951 -	959	N OR BLANK

SECTION B FORM 8271 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----	-----
RECORD TERMINUS CHARACTER		1	960	-	960	"#"



## SECTION B FORM 8582 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0331
		4	5 -	8	*****
0000		6	9 -	14	"FRMb"
0001		6	15 -	20	"8582bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001
0020	PT I 1a	12	43 -	54	N
0030	PT I 1b	12	55 -	66	N ***
0040	PT I 1c	12	67 -	78	N ***
0050	PT I 1d	12	79 -	90	N
0055	PT I 2a	12	91 -	102	N ***
0056	PT I 2b	12	103 -	114	N ***
0057	PT I 2c	12	115 -	126	N ***
0060	PT I 3a	12	127 -	138	N
0070	PT I 3b	12	139 -	150	N ***
0080	PT I 3c	12	151 -	162	N ***
0090	PT I 3d	12	163 -	174	N
0100	PT I 4	12	175 -	186	N
0110	PT II 5	12	187 -	198	N
0120	PT II 6	12	199 -	210	N

## SECTION B FORM 8582 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0130 MODIFIED GROSS INCOME	PT II 7	12	211 -	222	N
0140 LINE 6 MINUS LINE 7	PT II 8	12	223 -	234	N
0150 MULTIPLY LINE 8 BY 50%	PT II 9	12	235 -	246	N
0160 SMALLER OF LINE 5 OR LINE 9	PT II 10	12	247 -	258	N
0165 25000 REDUCED BY LINE 10 AMOUNT, IF ANY. MARRIED SEPERATE, SEE INSTRUCTIONS.	PT II 11	12	259 -	270	N
0166 LOSS FROM LINE 4	PT II 12	12	271 -	282	N
0167 LINE 12 MINUS LINE 10	PT II 13	12	283 -	294	N
0168 SMALLEST OF LINE 2c (treat as positive), LINE 11, OR LINE 13.	PT II 14	12	295 -	306	N
0170 TOTAL LOSSES ALLOWED ADD INCOME ON LINES 1a and 3a	PT IV 15	12	307 -	318	N
0180 TOTAL LOSSES ALLOWED FROM ALL PASSIVE ACTIVITIES ADD LINE 10, 14, AND 15	PT IV 16	12	319 -	330	N
RECORD TERMINUS CHARACTER		1	331 -	331	"#"

## SECTION B FORM 8582 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1889
		4	5 -	8	*****
0240		6	9 -	14	"FRMbbb"
0241		6	15 -	20	"8582bb"
0242		5	21 -	25	"PG02b"
0243		9	26 -	34	N (PRIMARY SSN)
0244		1	35 -	35	BLANK
0245		7	36 -	42	N 0000001
0250	W1	20	43 -	62	A/N
0260	W1-(a)	12	63 -	74	N
0270	W1-(b)	12	75 -	86	N
0280	W1-(c)	12	87 -	98	N
0290	W1-(d)	12	99 -	110	N
0300	W1-(e)	12	111 -	122	N
0310	W1	20	123 -	142	A/N
0320	W1-(a)	12	143 -	154	N
0330	W1-(b)	12	155 -	166	N
0340	W1-(c)	12	167 -	178	N
0350	W1-(d)	12	179 -	190	N
0360	W1-(e)	12	191 -	202	N
0370	W1	20	203 -	222	A/N
0380	W1-(a)	12	223 -	234	N
0390	W1-(b)	12	235 -	246	N
0400	W1-(c)	12	247 -	258	N
0410	W1-(d)	12	259 -	270	N
0420	W1-(e)	12	271 -	282	N
0430	W1	20	283 -	302	A/N
0440	W1-(a)	12	303 -	314	N
0450	W1-(b)	12	315 -	326	N
0460	W1-(c)	12	327 -	338	N
0470	W1-(d)	12	339 -	350	N

## SECTION B FORM 8582 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0480	OVERALL LOSS 4	W1-(e)	12	351 - 362	N	
0490	NAME OF ACTIVITY 5	W1	20	363 - 382	A/N	
0500	NET INCOME 5	W1-(a)	12	383 - 394	N	
0510	NET LOSS 5	W1-(b)	12	395 - 406	N	
0520	UNALLOWED LOSS 5	W1-(c)	12	407 - 418	N	
0530	OVERALL GAIN 5	W1-(d)	12	419 - 430	N	
0540	OVERALL LOSS 5	W1-(e)	12	431 - 442	N	
0550	TOTAL NET INCOME	W1-(a)	12	443 - 454	N	
0560	TOTAL NET LOSS	W1-(b)	12	455 - 466	N	
0570	TOTAL UNALLOWED	W1-(c)	12	467 - 478	N	
0600	NAME OF ACTIVITY 1	W2	20	479 - 498	A/N	
0610	CURRENT YEAR DEDUCT. 1	W2(a)	12	499 - 510	N	
0620	PRIOR YEAR UNALLOWED DEDUCTIONS 1	W2(b)	12	511 - 522	N	
0630	OVERALL LOSS 1	W2(c)	12	523 - 534	N	
0640	NAME OF ACTIVITY 2	W2	20	535 - 554	A/N	
0650	CURRENT YEAR DEDUCT. 2	W2(a)	12	555 - 566	N	
0660	PRIOR YEAR UNALLOWED DEDUCTIONS 2	W2(b)	12	567 - 578	N	
0670	OVERALL LOSS 2	WC(c)	12	579 - 590	N	
0680	NAME OF ACTIVITY 3	W2	20	591 - 610	A/N	
0690	CURRENT YEAR DEDUCT. 3	W2(a)	12	611 - 622	N	
0700	PRIOR YEAR UNALLOWED DEDUCTIONS 3	W2(b)	12	623 - 634	N	
0710	OVERALL LOSS 3	W2(c)	12	635 - 646	N	
0720	NAME OF ACTIVITY 4	W2	20	647 - 666	A/N	
0730	CURRENT YEAR DEDUCT. 4	W2(a)	12	667 - 678	N	
0740	PRIOR YEAR UNALLOWED DEDUCTIONS 4	W2(b)	12	679 - 690	N	
0750	OVERALL LOSS 4	W2(c)	12	691 - 702	N	
0760	TOTAL CURRENT YEAR DEDUCTIONS	W2(a)	12	703 - 714	N	
0770	TOTAL PRIOR YEAR UNALLOWED DEDUCTIONS	W2(b)	12	715 - 726	N	
0900	NAME OF ACTIVITY 1	W3	20	727 - 746	A/N	

## SECTION B FORM 8582 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0910	NET INCOME 1	W3-(a)	12	747 - 758	N	
0920	NET LOSS 1	W3-(b)	12	759 - 770	N	
0930	UNALLOWED LOSS 1	W3-(c)	12	771 - 782	N	
0940	OVERALL GAIN 1	W3-(d)	12	783 - 794	N	
0950	OVERALL LOSS 1	W3-(e)	12	795 - 806	N	
0960	NAME OF ACTIVITY 2	W3	20	807 - 826	A/N	
0970	NET INCOME 2	W3-(a)	12	827 - 838	N	
0980	NET LOSS 2	W3-(b)	12	839 - 850	N	
1000	UNALLOWED LOSS 2	W3-(c)	12	851 - 862	N	
1010	OVERALL GAIN 2	W3-(d)	12	863 - 874	N	
1020	OVERALL LOSS 2	W3-(e)	12	875 - 886	N	
1030	NAME OF ACTIVITY 3	W3	20	887 - 906	A/N	
1040	NET INCOME 3	W3-(a)	12	907 - 918	N	
1050	NET LOSS 3	W3-(b)	12	919 - 930	N	
1060	UNALLOWED LOSS 3	W3-(c)	12	931 - 942	N	
1070	OVERALL GAIN 3	W3-(d)	12	943 - 954	N	
1080	OVERALL LOSS 3	W3-(e)	12	955 - 966	N	
1090	NAME OF ACTIVITY 4	W3	20	967 - 986	A/N	
1100	NET INCOME 4	W3(a)	12	987 - 998	N	
1110	NET LOSS 4	W3-(b)	12	999 - 1010	N	
1120	UNALLOWED LOSS 4	W3-(c)	12	1011 - 1022	N	
1130	OVERALL GAIN 4	W3-(d)	12	1023 - 1034	N	
1140	OVERALL LOSS 4	W3-(e)	12	1035 - 1046	N	
1150	NAME OF ACTIVITY 5	W3	20	1047 - 1066	A/N	
1160	NET INCOME 5	W3-(a)	12	1067 - 1078	N	
1170	NET LOSS 5	W3-(b)	12	1079 - 1090	N	
1180	UNALLOWED LOSS 5	W3-(c)	12	1091 - 1102	N	
1190	OVERALL GAIN 5	W3-(d)	12	1103 - 1114	N	
1200	OVERALL LOSS 5	W3-(e)	12	1115 - 1126	N	
1210	TOTAL NET INCOME	W3-(a)	12	1127 - 1138	N	
1220	TOTAL NET LOSS	W3-(b)	12	1139 - 1150	N	
1550	TOTAL UNALLOWED LOSS	W3-(c)	12	1151 - 1162	N	

## SECTION B FORM 8582 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1560	NAME OF ACTIVITY 1	W4	20	1163	- 1182	A/N
1570	FORM OR SCHEDULE REPORTED ON 1	W4	10	1183	- 1192	A/N
1580	LOSS 1	W4 (a)	12	1193	- 1204	N
1590	RATIO 1	W4 (b)	6	1205	- 1210	R
1600	INCOME AND SPECIAL ALLOWANCE 1	W4 (c)	12	1211	- 1222	N
1610	LOSS MINUS INCOME 1	W4 (d)	12	1223	- 1234	N
1620	NAME OF ACTIVITY 2	W4	20	1235	- 1254	A/N
1630	FORM OR SCHEDULE REPORTED ON 2	W4	10	1255	- 1264	A/N
1640	LOSS 2	W4 (a)	12	1265	- 1276	N
1650	RATIO 2	W4 (b)	6	1277	- 1282	R
1660	INCOME AND SPECIAL ALLOWANCE 2	W4 (c)	12	1283	- 1294	N
1670	LOSS MINUS INCOME 2	W4 (d)	12	1295	- 1306	N
1680	NAME OF ACTIVITY 3	W4	20	1307	- 1326	A/N
1690	FORM OR SCHEDULE REPORTED ON 3	W4	10	1327	- 1336	A/N
1700	LOSS 3	W4 (a)	12	1337	- 1348	N
1710	RATIO 3	W4 (b)	6	1349	- 1354	R
1720	INCOME AND SPECIAL ALLOWANCE 3	W4 (c)	12	1355	- 1366	N
1730	LOSS MINUS INCOME 3	W4 (d)	12	1367	- 1378	N
1740	NAME OF ACTIVITY 4	W4	20	1379	- 1398	A/N
1750	FORM OR SCHEDULE REPORT ON 4	W4	10	1399	- 1408	A/N
1760	LOSS 4	W4 (a)	12	1409	- 1420	N
1770	RATIO 4	W4 (b)	6	1421	- 1426	R
1780	INCOME AND SPECIAL ALLOWANCE 4	W4 (c)	12	1427	- 1438	N
1790	LOSS MINUS INCOME 4	W4 (d)	12	1439	- 1450	N
1800	NAME OF ACTIVITY 5	W4	20	1451	- 1470	A/N
1810	FORM OR SCHEDULE REPORTED ON 5	W4	10	1471	- 1480	A/N
1820	LOSS 5	W4 (a)	12	1481	- 1492	N

## SECTION B FORM 8582 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1830	RATIO 5	W4(b)	6	1493 - 1498	R
1840	INCOME AND SPECIAL ALLOWANCE 5	W4(c)	12	1499 - 1510	N
1850	LOSS MINUS INCOME 5	W4(d)	12	1511 - 1522	N
1860	TOTAL LOSS	W4(a)	12	1523 - 1534	N
1870	TOTAL INCOME AND SPECIAL ALLOWANCE	W4(c)	12	1535 - 1546	N
1880	TOTAL LOSS MINUS INCOME	W4(d)	12	1547 - 1558	N
*1890	ADDITIONAL WORKSHEET 4	W4	6	1559 - 1564	"STMbnn" OR BLANK
1900	NAME OF ACTIVITY 1	W5	20	1565 - 1584	A/N
1910	FORM OE SCHEDULE REPORTED ON 1	W5	10	1585 - 1594	A/N
1920	LOSS 1	W5(a)	12	1595 - 1606	N
1930	RATIO 1	W5(b)	6	1607 - 1612	R
1940	UNALLOWED LOSS 1	W5(c)	12	1613 - 1624	N
1950	NAME OF ACTIVITY 2	W5	20	1625 - 1644	A/N
1960	FORM OR SCHEDULE REPORTED ON 2	W5	10	1645 - 1654	A/N
1970	LOSS 2	W5(a)	12	1655 - 1666	N
1980	RATIO 2	W5(b)	6	1667 - 1672	R
1990	UNALLOWED LOSS 2	W5(c)	12	1673 - 1684	N
2000	NAME OF ACTIVITY 3	W5	20	1685 - 1704	A/N
2010	FORM OR SCHEDULE REPORTED ON 3	W5	10	1705 - 1714	A/N
2020	LOSS 3	W5(a)	12	1715 - 1726	N
2030	RATIO 3	W5(b)	6	1727 - 1732	R
2040	UNALLOWED LOSS 3	W5(c)	12	1733 - 1744	N
2050	NAME OF ACTIVITY 4	W5	20	1745 - 1764	A/N
2060	FORM OR SCHEDULE REPORTED ON 4	W5	10	1765 - 1774	A/N
2070	LOSS 4	W5(a)	12	1775 - 1786	N
2080	RATIO 4	W5(b)	6	1787 - 1792	R
2090	UNALLOWED LOSS 4	W5(c)	12	1793 - 1804	N
2100	NAME OF ACTIVITY 5	W5	20	1805 - 1824	A/N

SECTION B FORM 8582 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2110 FORM OR SCHEDULE REPORTED ON 5	W5	10	1825 - 1834	A/N	
2120 LOSS 5	W5 (a)	12	1835 - 1846	N	
2130 RATIO 5	W5 (b)	6	1847 - 1852	R	
2140 UNALLOWED LOSS 5	W5 (c)	12	1853 - 1864	N	
2150 TOTAL LOSS	W5 (a)	12	1865 - 1876	N	
2155 TOTAL UNALLOWED LOSS	W5 (c)	12	1877 - 1888	N	
RECORD TERMINUS CHARACTER		1	1889 - 1889	"#"	



## SECTION B FORM 8582 - PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0699
	START RECORD SENTINEL		4	5 -	8	*****
2160	RECORD ID		6	9 -	14	"FRMbbb"
2161	FORM NUMBER		6	15 -	20	"8582bb"
2162	PAGE NUMBER		5	21 -	25	"PG03b"
2163	TAXPAYER IDENTIFICATION NUMBER		9	26 -	34	N (PRIMARY EIN)
2164	FILLER		1	35 -	35	BLANK
2165	FORM OCCURENCE NUMBER		7	36 -	42	N 0000001
2170	NAME OF ACTIVITY 1	W6	20	43 -	62	A/N
2180	FORM OR SCHEDULE REPORTED ON 1	W6	10	63 -	72	A/N
2190	LOSS 1	W6 (a)	12	73 -	84	N
2200	UNALLOWED LOSS 1	W6 (b)	12	85 -	96	N
2210	ALLOWED LOSS 1	W6 (c)	12	97 -	108	N
2220	NAME OF ACTIVITY 2	W6	20	109 -	128	A/N
2230	FORM OR SCHEDULE REPORTED ON 2	W6	10	129 -	138	A/N
2240	LOSS 2	W6 (a)	12	139 -	150	N
2250	UNALLOWED LOSS 2	W6 (b)	12	151 -	162	N
2260	ALLOWED LOSS 2	W6 (c)	12	163 -	174	N
2270	NAME OF ACTIVITY 3	W6	20	175 -	194	A/N
2280	FORM OR SCHEDULE REPORTED ON 3	W6	10	195 -	204	A/N
2290	LOSS 3	W6 (a)	12	205 -	216	N
2300	UNALLOWED LOSS 3	W6 (b)	12	217 -	228	N
2310	ALLOWED LOSS 3	W6 (c)	12	229 -	240	N
2320	NAME OF ACTIVITY 4	W6	20	241 -	260	A/N
2330	FORM OR SCHEDULE REPORTED ON 4	W6	10	261 -	270	A/N
2340	LOSS 4	W6 (a)	12	271 -	282	N
2350	UNALLOWED LOSS 4	W6 (b)	12	283 -	294	N
2360	ALLOWED LOSS 3	W6 (c)	12	295 -	306	N

## SECTION B FORM 8582 - PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2370	NAME OF ACTIVITY 5	W6	20	307 - 326	A/N	
2380	FORM OR SCHEDULE REPORTED ON 5	W6	10	327 - 336	A/N	
2390	LOSS 5	W6 (a)	12	337 - 348	N	
2400	UNALLOWED LOSS 5	W6 (b)	12	349 - 360	N	
2410	ALLOWED LOSS 5	W6 (c)	12	361 - 372	N	
2420	TOTAL LOSS	W6 (a)	12	373 - 384	N	
2430	TOTAL UNALLOWED LOSS	W6 (b)	12	385 - 396	N	
2440	TOTAL ALLOWED LOSS	W6 (c)	12	397 - 408	N	
2458	NAME OF ACTIVITY	W7	20	409 - 428	A/N	
2461	FORM OR SCHEDULE NAME 1	W7-1	10	429 - 438	A/N OR "STMbnn"	
2470	NET LOSS FROM FORM OR SCHEDULE 1	W7-1a (a)	12	439 - 450	N	
2490	NET INCOME FROM FORM OR SCHEDULE 1	W7-1b (a)	12	451 - 462	N	
2500	NET LOSS MINUS NET INCOME 1	W7-1c (b)	12	463 - 474	N	
2510	RATIO 1	W7-1c (c)	6	475 - 480	R	
2520	UNALLOWED LOSS 1	W7-1c (d)	12	481 - 492	N	
2530	ALLOWED LOSS NET LOSS/ALLOWED LOSS 1	W7-1c (e)	12	493 - 504	N	
2541	FORM OR SCHEDULE NAME 2	W7-2	10	505 - 514	A/N	
2550	NET LOSS FROM FORM OR SCHEDULE 2	W7-1a (a)	12	515 - 526	N	
2570	NET INCOME FROM FORM OR SCHEDULE 2	W7-1b (a)	12	527 - 538	N	
2580	NET LOSS MINUS NET INCOME 2	W7-1c (b)	12	539 - 550	N	
2590	RATIO 2	W7-1c (c)	6	551 - 556	R	
2600	UNALLOWED LOSS 2	W7-1c (d)	12	557 - 568	N	
2610	ALLOWED LOSS NET LOSS/ALLOWED LOSS 2	W7-1c (e)	12	569 - 580	N	
2620	FORM OR SCHEDULE NAME 3	W7-3	10	581 - 590	A/N	
2630	NET LOSS FROM FORM OR SCHEDULE 3	W7-1a (a)	12	591 - 602	N	

## SECTION B FORM 8582 - PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2650	NET INCOME FROM FORM OR SCHEDULE 3	W7-1b(a)	12	603 - 614	N	
2660	NET LOSS MINUS NET INCOME 3	W7-1c(b)	12	615 - 626	N	
2670	RATIO 3	W7-1c(c)	6	627 - 632	R	
2680	UNALLOWED LOSS 3	W7-1c(d)	12	633 - 644	N	
2690	ALLOWED LOSS 3	W7-1c(e)	12	645 - 656	N	
2700	TOTAL NET LOSS MINUS NET INCOME	W7(b)	12	657 - 668	N	
2710	TOTAL UNALLOWED LOSS	W7(d)	12	669 - 680	N	
2720	TOTAL ALLOWED LOSS	W7(e)	12	681 - 692	N	
*2730	ADDITIONAL WORKSHEET 7	W7	6	693 - 698	"STMbnn" OR BLANK	
	RECORD TERMINUS CHARACTER		1	699 - 699	"#"	

## SECTION B FORM 8582-CR - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0355
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8582CR"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	RENTAL REAL ESTATE CREDITS FROM WORKSHEET 1, COL (a)	1a	12	43 -	54	N
0020	PASSIVE ACTIVITY LOSS NET INCOME	PT I 1a	12	55 -	66	N
0030	PASSIVE ACTIVITY LOSS NET LOSS	PT I 1b	12	67 -	78	N
0040	PASSIVE ACTIVITY LOSS; PRIOR YEAR UNALLOWED LOSSES	PT I 1c	12	79 -	90	N
0050	PASSIVE ACTIVITY LOSS COMBINE LINES 1a, 1b, 1c	PT I 1d	12	91 -	102	N
0060	OTHER PASSIVE ACTIVITIES NET INCOME	PT I 3a	12	103 -	114	N
0070	OTHER PASSIVE ACTIVITIES NET LOSS	PT I 3b	12	115 -	126	N
0080	OTHER PASSIVE ACTIVITIES PRIOR YEAR UNALLOWED LOSSES	PT I 3c	12	127 -	138	N
0090	OTHER PASSIVE ACTIVITIES COMBINE LINES 3a, 3b, AND 3c	PT I 3d	12	139 -	150	N
0100	COMBINE LINES 1d, 2c, AND 3d	PT I 4	12	151 -	162	N
0110	SMALLER AMOUNT OF LINE 1d OR LOSS ON LINE 4	PT II 5	12	163 -	174	N
0120	ENTER 150,000 SEE INSTRUC. IF MARRIED FILING SEPARATELY	PT II 6	12	175 -	186	N
0130	MODIFIED ADJUSTED GROSS INCOME (NOT LESS THAN ZERO)	PT II 7	12	187 -	198	N
0140	LINE 6 MINUS LINE 7	PT II 8	12	199 -	210	N
0150	MULTIPLY LINE 8 BY 50%	PT II 9	12	211 -	222	N

## SECTION B FORM 8582-CR - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160	SMALLER OF LINE 5 OR LINE 9	PT II 10	12	223 -	234	N
0170	TOTAL LOSSES ALLOWED ADD INCOME ON LINE 1a AND 3a	PT II 15	12	235 -	246	N
0180	TOTAL LOSSES ALLOWED FROM ALL PASSIVE ACTIVITIES ADD LINES 10, 14 AND 15	PT II 16	12	247 -	258	N
0190	LINE 9 MINUS LINE 10	11	12	259 -	270	N
0200	MULTIPLY LINE 11 BY 50%	12	12	271 -	282	N
0210	AMOUNT FROM LINE 10, F 8582	13a	12	283 -	294	N
0211	AMOUNT FROM LINE 14, F 8582	13b	12	295 -	306	N
0212	SUM OF 13a AND 13b	13c	12	307 -	318	N
0220	LINE 12 MINUS LINE 13c	14	12	319 -	330	N
0230	TAX ATTRIBUTABLE TO AMOUNT ON LINE 14	15	12	331 -	342	N
0240	SMALLER OF LINE 8 OR 15	16	12	343 -	354	N
	RECORD TERMINUS CHARACTER		1	355 -	355	"#"

## SECTION B FORM 8582-CR - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0447
		4	5 -	8	*****
0250		6	9 -	14	"FRMbbb"
0251		6	15 -	20	"8582CR"
0252		5	21 -	25	"PG02b"
0253		9	26 -	34	N nnnnnnnnn
0254		1	35 -	35	BLANK
0255		7	36 -	42	N 0000001
0260	17	12	43 -	54	N
0270	18	12	55 -	66	N
0280	19	12	67 -	78	N
0290	20	12	79 -	90	N
0300	21	12	91 -	102	N
0310	22	12	103 -	114	N
0320	23	12	115 -	126	N
0330	24	12	127 -	138	N
0335	25a	12	139 -	150	N
0336	25b	12	151 -	162	N
0340	25c	12	163 -	174	N
0350	26	12	175 -	186	N
0360	27	12	187 -	198	N
0370	28	12	199 -	210	N
0380	29	12	211 -	222	N
0390	30	12	223 -	234	N
0400	31	12	235 -	246	N
0410	32	12	247 -	258	N
0420	33	12	259 -	270	N
0430	34	12	271 -	282	N
0440	35	12	283 -	294	N

SECTION B FORM 8582-CR - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0450		36	12	295 - 306	N
0460		37	12	307 - 318	N
0470		38	1	319 - 319	"X" OR BLANK
0480		39	35	320 - 354	A/N OR BLANK
0490		40	80	355 - 434	A/N OR BLANK
0500		41	12	435 - 446	N
			1	447 - 447	"#"

## SECTION B FORM 8586 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION	
		4	1 -	4	0468	
		4	5 -	8	*****	
0000		6	9 -	14	"FRMbbb"	
0001		6	15 -	20	"8586bb"	
0002		5	21 -	25	"PG01b"	
0003		9	26 -	34	N nnnnnnnnn	
0004		1	35 -	35	BLANK	
0005		7	36 -	42	N 0000001	
0010		9	43 -	51	NO ENTRY	
0020	NUMBER OF FORMS 8609 ATTACHED	1	3	52 -	54	N
*0025	MULTIPLE BLDG SCHEDULE	1	6	55 -	60	"STMbnn" OR BLANK
0030	ELIGIBLE BASIS OF BUILDING	2	12	61 -	72	N
0040	LOW INCOME BUILDINGS	3 (a)	12	73 -	84	N
0050	DECREASE IN THE QUALIFIED BASIS OF ANY BUILDINGS (YES BOX)	3 (b)	1	85 -	85	"X" OR BLANK
0060	DECREASE IN THE QUALIFIED BASIS OF ANY BUILDINGS (NO BOX)	3 (b)	1	86 -	86	"X" OR BLANK
0070	BIN OF BUILDING THAT HAS A DECREASE	3 (b) i	9	87 -	95	A/N
0080	BIN OF BUILDING WITH DECREASE	3 (b) ii	9	96 -	104	A/N
0090	BIN OF BUILDING WITH DECREASE	3 (b) iii	9	105 -	113	A/N
0100	BIN OF BUILDING WITH DECREASE	3 (b) iv	9	114 -	122	A/N
*0105	MULTIPLE BLDG SCHEDULE	4	6	123 -	128	"STMbnn" OR BLANK
0110	CURRENT YEAR CREDIT	4	12	129 -	140	N
0115	EIN OF FLOW THROUGH ENTITY	5	9	141 -	149	N nnnnnnnnn
0120	CREDITS FROM FLOW THROUGH ENTITIES	5	12	150 -	161	N
*0125	MULTIPLE FLOW THROUGH ENTITY SCHEDULE	5	6	162 -	167	"STMbnn" OR BLANK
0130	ADD LINES 4 AND 5	6	12	168 -	179	N



## SECTION B FORM 8586 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140	PASSIVE ACTIVITY CREDIT	7	12	180 -	191	N
0150	REGULAR TAX BEFORE CREDITS	8	12	192 -	203	N
0160	ALTERNATIVE MINIMUM TAX	9	12	204 -	215	N
0170	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	10	12	216 -	227	N
0180	FOREIGN TAX CREDIT	11a	12	228 -	239	N
0190	CREDIT FOR CHILD AND DEPENDENT CARE EXPENSES (F2441, LINE 9)	11b	12	240 -	251	N
0200	CREDIT FOR THE ELDERLY OR DISABLED (SCHEDULE R (FORM 1040), LINE 20)	11c	12	252 -	263	N
0210	EDUCATION CREDITS (FORM 8863, LINE 18)	11d	12	264 -	275	NO ENTRY
0215	QUALIFIED RETIREMENT SAVINGS	11e	12	276 -	287	NO ENTRY
0220	CHILD TAX CREDIT (FORM 1040)	11f	12	288 -	299	N
0230	MORTGAGE INTEREST CREDIT (FORM 8396)	11g	12	300 -	311	NO ENTRY
0240	ADOPTION CREDIT (FORM 8839)	11h	12	312 -	323	NO ENTRY
0250	DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT (FORM 8859)	11i	12	324 -	335	NO ENTRY
0260	POSSESSIONS TAX CREDIT (FORM 5735)	11j	12	336 -	347	NO ENTRY
0270	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	11k	12	348 -	359	NO ENTRY
0280	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834)	11L	12	360 -	371	NO ENTRY
0290	ADD LINES 11a THROUGH 11L	11m	12	372 -	383	N
0300	NET INCOME TAX	12	12	384 -	395	N
0320	NET REGULAR TAX	13	12	396 -	407	N
0330	ENTER 25% (.25) OF THE EXCESS	14	12	408 -	419	N
0335	TENTATIVE MINIMUM TAX	15	12	420 -	431	N
0340	GREATER OF LINE 14 OR LINE 15	16	12	432 -	443	N
0350	SUBTRACT LINE 16 FROM LINE 12 IF ZERO OR LESS, ENTER -0-	17	12	444 -	455	N
0360	LOW-INCOME HOUSING CREDIT ALLOWED FOR THE CURRENT YEAR	18	12	456 -	467	N
	RECORD TERMINUS CHARACTER		1	468 -	468	"#"

SECTION B FORM 8609 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0458
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8609bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001- 9999999
0009		9	43 -	51	NO ENTRY
0010		1	52 -	52	"X" OR BLANK
0020		1	53 -	53	NO ENTRY
0030	A	35	54 -	88	A/N
0040	A	22	89 -	110	A/N
0050	A	2	111 -	112	A/N
0060	A	12	113 -	124	A/N
0070	B	35	125 -	159	A/N
0080	B	35	160 -	194	A/N
0090	B	22	195 -	216	A/N
0100	B	2	217 -	218	A/N
0110	B	12	219 -	230	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0120	C	35	231 -	265	A/N
0130	C	35	266 -	300	A/N
0140	C	22	301 -	322	A/N
0150	C	2	323 -	324	A/N
0160	C	12	325 -	336	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0170		9	337 -	345	N nnnnnnnnn

## SECTION B FORM 8609 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
----	-----	----	-----	-----	-----	-----
0180	BUILDING IDENTIFICATION NUMBER	E	9	346	- 354	A/N
0190	DATE OF ALLOCATION	1(a)	8	355	- 362	FORMAT: YYYYMMDD OR BLANK
0200	MAX HOUSING CREDIT DOLLARS	1(B)	12	363	- 374	N
0210	MAX CREDIT PERCENTAGE	2	6	375	- 380	N
0220	MAX QUALIFIED BASIS	3(A)	12	381	- 392	N
0230	IF ELIGIBLE BASIS INCREASED	3(b)	1	393	- 393	"X" OR BLANK
0240	PERCENTAGE OF ELIGIBILITY BASIS INCREASE	3(b)	6	394	- 399	N
0250	PERCENTAGE AGGREGATE BASIS FINANCED	4	6	400	- 405	N
0260	BUILDING IN SERVICE DATE	5	8	406	- 413	FORMAT: YYYYMMDD OR BLANK
0270	NEWLY CONSTRUCTED AND FEDERALLY SUBSIDIZED	6(a)	1	414	- 414	"X" OR BLANK
0280	NEWLY CONSTRUCTED AND NOT FEDERALLY SUBSIDIZED	6(b)	1	415	- 415	"X" OR BLANK
0290	EXISTING BUILDING	6(c)	1	416	- 416	"X" OR BLANK
0300	SEC 42 REHABILITATION EXPENDITURES FEDERALLY SUBSIDIZED	6(d)	1	417	- 417	"X" OR BLANK
0310	SEC 42 REHABILITATION EXPENDITURES NOT FEDERALLY SUBSIDIZED	6(e)	1	418	- 418	"X" OR BLANK
0315	NOT FEDERALLY SUBSIDIZED	6(f)	1	419	- 419	"X" OR BLANK
0325	ALLOCATION FROM NONPROFIT SET-ASIDE	6(g)	1	420	- 420	"X" OR BLANK
0330	ELIGIBLE BASIS OF BUILDING	7	12	421	- 432	N
0340	ORIGINAL QUALIFIED BASIS OF BUILDING AT CLOSE OF FIRST YEAR OF CREDIT PERIOD	8a	12	433	- 444	N
0350	ELECT TO TREAT BUILDING AS MULTIPLE BUILDING PROJECT (YES BOX)	8b	1	445	- 445	"X" OR BLANK
0355	ELECT TO TREAT BUILDING AS MULTIPLE BUILDING PROJECT (NO BOX)	8b	1	446	- 446	"X" OR BLANK
0360	DO YOU ELECT TO REDUCE ELIGIBLE BASIS UNDER SEC 42 (YES BOX)	9(a)	1	447	- 447	"X" OR BLANK

## SECTION B FORM 8609 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0365 DO YOU ELECT TO REDUCE ELIGIBLE BASIS UNDER SEC 42 (NO BOX)	9(a)	1	448	448	"X" OR BLANK
0370 DO YOU ELECT TO REDUCE ELIGIBLE BASIS BY SEC 42(d)(3) (YES BOX)	9(b)	1	449	449	"X" OR BLANK
0375 DO YOU ELECT TO REDUCE ELIGIBLE BASIS BY SEC 42 (d)(3) (NO BOX)	9(b)	1	450	450	"X" OR BLANK
0380 CREDIT FOR FIRST YEAR BUILDING IS PLACED IN SERVICE (YES BOX)	10(a)	1	451	451	"X" OR BLANK
0385 CREDIT FOR FIRST YEAR BUILDING IS PLACED IN SERVICE (NO BOX)	10(a)	1	452	452	"X" OR BLANK
0390 ELECT NOT TO TREAT LARGE PARTNERSHIPS AS TAXPAYER	10(b)	1	453	453	"X" OR BLANK
0400 ELECT MINIMUM SET ASIDE REQUIREMENT RANGE 20-50	10(c)	1	454	454	"X" OR BLANK
0410 ELECT MINIMUM SET ASIDE REQUIREMENT RANGE 40-60	10(c)	1	455	455	"X" OR BLANK
0420 ELECT MINIMUM SET ASIDE REQUIREMENT RANGE 25-60 (FOR NYC ONLY)	10(c)	1	456	456	"X" OR BLANK
0430 ELECT DEEP RENT SKEWED PROJECT RECORD TERMINUS CHARACTER	10(d)	1	457	457	"X" OR BLANK
		1	458	458	"#"

SECTION B SCHEDULE A (FORM 8609), PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0306
		4	5 -	8	*****
0000		6	9 -	14	"SCHbbA"
0001		6	15 -	20	"8609bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001-9999999
0010	A	35	43 -	77	A/N
0020	B	9	78 -	86	N
0030	C	9	87 -	95	A/N
0032	D	1	96 -	96	"X" OR BLANK
0033	D	1	97 -	97	"X" OR BLANK
@0034	D	6	98 -	103	"STMbnn" OR BLANK
0035	E	1	104 -	104	"X" OR BLANK
0036	E	1	105 -	105	"X" OR BLANK
0038	F	1	106 -	106	"X" OR BLANK
0039	F	1	107 -	107	"X" OR BLANK
0040	1	12	108 -	119	N
0050	2	6	120 -	125	N
0060	3	12	126 -	137	N
0070	4	12	138 -	149	N
0080	5	6	150 -	155	N
0090	6	12	156 -	167	N
0100	7	12	168 -	179	N
0110	8	12	180 -	191	N

## SECTION B SCHEDULE A (FORM 8609), PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0120	CREDIT PERCENTAGE	9	6	192 -	197	N
0130	MULTIPLY LINE 7 OR LINE 8 BY PERCENTAGE OF LINE 9	10	12	198 -	209	N
0140	SEC 42 (f) (3) (B) MODIFICATION	11	12	210 -	221	N
0150	ADD LINES 10 AND 11	12	12	222 -	233	N
0160	CREDIT FOR BUILDING BEFORE LINE 14 REDUCTION	13	12	234 -	245	N
0170	DISALLOWED CREDIT DUE TO FEDERAL GRANTS	14	12	246 -	257	N
0180	CREDIT ALLOWED FOR BUILDING FOR TAX YEAR	15	12	258 -	269	N
0190	TAXPAYER PROPORTIONATE SHARE OF CREDIT FOR YAX YEAR	16	12	270 -	281	N
0200	PRO RATA REDUCTION FOR THE INCREASED CREDIT IN PRIOR YEAR	17	12	282 -	293	N
0210	TAXPAYER'S CREDIT	18	12	294 -	305	N
	RECORD TERMINUS CHARACTER		1	306 -	306	"#"

## SECTION B FORM 8801 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0364
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8801bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001
0010		9	43 -	51	N
0020	PT I 1	12	52 -	63	N
0030	PT I 2	12	64 -	75	N
0040	PT I 3	12	76 -	87	N ***
0050	PT I 4	12	88 -	99	N
0060	PT I 5	12	100 -	111	N
0070	PT I 6	12	112 -	123	N
0080	PT I 7	12	124 -	135	N
0090	PT I 8	12	136 -	147	N
0100	PT I 9	12	148 -	159	N
0110	PT I 10	12	160 -	171	N
0120	PT I 11	12	172 -	183	N
0130	PT I 12	12	184 -	195	N
0140	PT I 13	12	196 -	207	N
0150	PT I 14	12	208 -	219	N

## SECTION B FORM 8801 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160	NET MINIMUM TAX ON EXCLUSION ITEMS	PT I 15	12	220 -	231	N
0170	AMOUNT FROM F 6251, OR FORM 1041, SCH I	PT II 16	12	232 -	243	N
0180	LINE 15 AMOUNT	PT II 17	12	244 -	255	N
0190	MINIMUM TAX CREDIT LINE 16 MINUS LINE 17	PT II 18	12	256 -	267	N
0200	MINIMUM TAX CREDIT CARRYFORWARD	PT II 19	12	268 -	279	N
0210	MINIMUM TAX CREDIT UNALLOWED SPECIAL CREDITS	PT II 20	12	280 -	291	N
0220	MINIMUM TAX CREDIT COMBINE LINES 18, 19 and 20	PT II 21	12	292 -	303	N
0230	REGULAR TAX LIABILITY MINUS ALLOWABLE CREDITS	PT II 22	12	304 -	315	N
0240	AMOUNT FROM F 6251, OR FORM 1041, SCH I	PT II 23	12	316 -	327	N
0250	LINE 22 MINUS LINE 23	PT II 24	12	328 -	339	N
0260	SMALLER OF LINE 21 OR 24	PT II 25	12	340 -	351	N
0270	MINIMUM TAX CREDIT C/F LINE 21 MINUS LINE 25	PT II 26	12	352 -	363	N
	RECORD TERMINUS CHARACTER		1	364 -	364	"#"



## SECTION B FORM 8801 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0307
		4	5 -	8	*****
0290		6	9 -	14	"FRMbbb"
0291		6	15 -	20	"8801bb"
0292		5	21 -	25	"PG02b"
0293		9	26 -	34	N nnnnnnnn
0294		1	35 -	35	BLANK
0295		7	36 -	42	N 0000001
0300	PT III 27	12	43 -	54	N
0310	PT III 28	12	55 -	66	N
0320	PT III 29	12	67 -	78	N
0330	PT III 30	12	79 -	90	N
0350	PT III 31	12	91 -	102	N
0360	PT III 32	12	103 -	114	N
0370	PT III 33	12	115 -	126	N
0380	PT III 34	12	127 -	138	N
0390	PT III 35	12	139 -	150	N
0400	PT III 36	12	151 -	162	N
0410	PT III 37	12	163 -	174	N
0420	PT III 38	12	175 -	186	N
0430	PT III 39	12	187 -	198	N
0440	PT III 40	12	199 -	210	N
0450	PT III 41	12	211 -	222	N

## SECTION B FORM 8801 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0460 LINES 35 MINUS LINE 36	PT III 42	12	223 -	234	N
0470 MULTIPLY LINE 42 X 20% SEE FORM INSTRUCTIONS	PT III 43	12	235 -	246	N
0480 LINE 31 MINUS LINE 35	PT III 44	12	247 -	258	N
0490 MULTIPLY LINE 44 X 25%	PT III 45	12	259 -	270	N
0500 ADD LINES 33, 39, 41, 43, AND 45	PT III 46	12	271 -	282	N
0510 SEE LINE INSTRUCTIONS ON FORM	PT III 47	12	283 -	294	N
0520 SMALLER OF LINE 46 OR LINE 47	PT III 48	12	295 -	306	N
RECORD TERMINUS CHARACTER		1	307 -	307	"#"

## SECTION B FORM 8820 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0388
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8820bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001
0010		9	43 -	51	NO ENTRY
0020	1	12	52 -	63	N
0030	2	12	64 -	75	N
0040	3	12	76 -	87	N
0045	4	12	88 -	99	N
0050	4	12	100 -	111	N
0060	5	12	112 -	123	N
0070	6	12	124 -	135	N
0080	7	12	136 -	147	N
0090	8a	12	148 -	159	N
0100	8b	12	160 -	171	N
0110	8c	12	172 -	183	N
0120	8d	12	184 -	195	NO ENTRY
0125	8e	12	196 -	207	NO ENTRY
0130	8f	12	208 -	219	N
0140	8g	12	220 -	231	NO ENTRY
0150	8h	12	232 -	243	NO ENTRY

## SECTION B FORM 8820 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160 DISTRICT OF COLUMBIA FIRST-TIME HOMEBUYER CREDIT (FORM 8859)	8i	12	244	255	NO ENTRY
0170 POSSESSIONS TAX CREDIT (FORM 5735)	8j	12	256	267	NO ENTRY
0180 CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	8k	12	268	279	N
0190 QUALIFIED ELECTION VEHICLE CREDIT (FORM 8834)	8L	12	280	291	NO ENTRY
0200 ADD LINES 8a THROUGH 8L	8m	12	292	303	N
0210 NET INCOME TAX	9	12	304	315	N
0230 NET REGULAR TAX SUBTRACT LINE	10	12	316	327	N
0240 ENTER 25% (.25) OF THE EXCESS	11	12	328	339	N
0245 TENTATIVE MINIMUM TAX	12	12	340	351	N
0250 GREATER OF LINE 11 OR LINE 12	13	12	352	363	N
0260 SUBTRACT LINE 13 FROM LINE 9 IF ZERO OR LESS, ENTER -0-	14	12	364	375	N
0270 ORPAN DRUG CREDIT ALLOWED FOR THE CURRENT YEAR	15	12	376	387	N
RECORD TERMINUS CHARACTER		1	388	388	"#"

## SECTION B FORM 8824 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0521
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8824bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		9	43 -	51	NO ENTRY
0020	PT I 1	50	52 -	101	A/N OR BLANK
*0025	PT I	6	102 -	107	"STMbnn" OR BLANK
0030	PT I 2	50	108 -	157	A/N OR BLANK
*0035	PT I	6	158 -	163	"STMbnn" OR BLANK
0040	PT I 3	8	164 -	171	FORMAT: YYYYMMDD OR BLANK
0050	PT I 4	8	172 -	179	FORMAT: YYYYMMDD OR BLANK
0060	PT I 5	8	180 -	187	FORMAT: YYYYMMDD OR BLANK
0070	PT I 6	8	188 -	195	FORMAT: YYYYMMDD OR BLANK
0080	7	1	196 -	196	"X" OR BLANK
0100	7	1	197 -	197	"X" OR BLANK
0110	PT II 8	35	198 -	232	A/N
0115	PART II 8	15	233 -	247	A/N
0120	PT II 8	9	248 -	256	A/N OR "APPLD FOR"
0130	PT II 8	35	257 -	291	A/N

## SECTION B FORM 8824 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140	CITY	PT II 8	22	292 -	313	A/N
0150	STATE CODE	PT II 8	2	314 -	315	A/N
0160	ZIP CODE	PT II 8	12	316 -	327	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0180	DURING THIS YEAR DID RELATED PARTY SELL OR DISPOSE OF PROPERTY - YES BOX	PT II 9	1	328 -	328	"X" OR BLANK
0185	DURING THIS YEAR DID RELATED PARTY SELL OR DISPOSE OF PROPERTY - NO BOX	PT II 9	1	329 -	329	"X" OR BLANK
0190	DURING THIS YEAR DID YOU SELL OR DISPOSE OF PROPERTY - YES BOX	PT II 10	1	330 -	330	"X" OR BLANK
0195	DURING THIS YEAR DID YOU SELL OR DISPOSE OF PROPERTY - NO BOX	PT II 10	1	331 -	331	"X" OR BLANK
0200	DISPOSITION AFTER DEATH OF EITHER RELATED PARTIES	PT II 11a	1	332 -	332	"X" OR BLANK
0210	DISPOSITION WAS AN INVOLUNTARY CONVERSION	PT II 11b	1	333 -	333	"X" OR BLANK
0220	YOU CAN ESTABLISH TO SATISFACTION THAT NEITHER HAD TAX AVOIDANCE	PT II 11c	1	334 -	334	"X" OR BLANK
@0225	EXPLANATION	PT II 11	6	335 -	340	"STMbnn" OR BLANK
0230	FAIR MARKET VALUE (FMV)	PT III 12	12	341 -	352	N
0240	ADJUSTED BASIS	PT III 13	12	353 -	364	N
0250	GAIN OR (LOSS) (LINE 12 MINUS LINE 13)	PT III 14	12	365 -	376	N
0260	CASH AND FMV OF OTHER PARTY	PT III 15	12	377 -	388	N
0270	FMV OF LIKE-KIND PROPERTY RECEIVED	PT III 16	12	389 -	400	N
0280	AMOUNT REALIZED (ADD LINE 15 AND 16)	PT III 17	12	401 -	412	N
0290	ADJUSTED BASIS OF LIKE-KIND PROPERTY	PT III 18	12	413 -	424	N
0300	REALIZED GAIN OR LOSS (LINE 17 MINUS LINE 18)	PT III 19	12	425 -	436	N

## SECTION B FORM 8824 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
*0305 ATTACH MULTI-ASSET EXCHANGE STATEMENT	PT III 19	6	437 -	442	"STMbnn" OR BLANK
0310 SMALLER OF LINES 15 OR 19	PT III 20	12	443 -	454	N
0320 ORDINARY INCOME UNDER RECAPTURE RULES	PT III 21	12	455 -	466	N
0330 LINE 20 MINUS LINE 21	PT III 22	12	467 -	478	N
0340 RECOGNIZED GAIN (ADD LINES 21 AND 22)	PT III 23	12	479 -	490	N
*0345 ATTACH SUMMARY STATEMENT	PT III 23	6	491 -	496	"STMbnn" OR BLANK
0350 DEFERRED GAIN OR (LOSS) (LINE 19 MINUS LINE 23)	PT III 24	12	497 -	508	N
0360 BASIS OF LIKE PROPERTY RECEIVED (ADD LINES 18 AND 23 MINUS LINE 15)	PT III 25	12	509 -	520	N
RECORD TERMINUS CHARACTER		1	521 -	521	"#"

## SECTION B FORM 8824 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0276
		4	5 -	8	*****
0370		6	9 -	14	"FRMbbb"
0371		6	15 -	20	"8824bb"
0372		5	21 -	25	"PG02b"
0373		9	26 -	34	N nnnnnnnn
0374		1	35 -	35	BLANK
0375		7	36 -	42	N 0000001 - 9999999
0380	PT IV 26	5	43 -	47	N
0390	PT IV 27	50	48 -	97	A/N OR BLANK
*0395	PT IV 27	6	98 -	103	"STMbnn" OR BLANK
0400	PT IV 28	50	104 -	153	A/N OR BLANK
*0405	PT IV 28	6	154 -	159	"STMbnn" OR BLANK
0410	PT IV 29	8	160 -	167	FORMAT: YYYYMMDD OR BLANK
0420	PT IV 30	12	168 -	179	N
0430	PT IV 31	12	180 -	191	N
0440	PT IV 32	12	192 -	203	N
0450	PT IV 33	12	204 -	215	N
0460	PT IV 34	12	216 -	227	N
0470	PT IV 35	12	228 -	239	N
0480	PT IV 36	12	240 -	251	N
0490	PT IV 37	12	252 -	263	N
0500	PT IV 38	12	264 -	275	N



SECTION B FORM 8824 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----	-----
RECORD TERMINUS CHARACTER		1	276	-	276	"#"

## SECTION B FORM 8829 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0683
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8829bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001 - 9999999
0010		35	43 -	77	A/N
0020		9	78 -	86	N
0030	1	6	87 -	92	N
0040	2	6	93 -	98	N
0050	3	6	99 -	104	N
0060	4	4	105 -	108	N
0065	5	4	109 -	112	N
0070	6	6	113 -	118	N
*0075	7	6	119 -	124	"STMbnn" OR BLANK
0080	7	6	125 -	130	N
0090	8	12	131 -	142	N
0100	9(a)	12	143 -	154	N
0110	9(b)	12	155 -	166	N
0120	10(a)	12	167 -	178	N
0130	10(b)	12	179 -	190	N
0140	11(a)	12	191 -	202	N
0150	11(b)	12	203 -	214	N
0160	12(a)	12	215 -	226	N
0170	12(b)	12	227 -	238	N
0180	13(b)	12	239 -	250	N

## SECTION B FORM 8829 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0190	DEDUCTIBLE NET	14	12	251 -	262	N
0200	REDUCED PROFIT/LOSS	15	12	263 -	274	N
0210	NON-DEDUCTIBLE MORTGAGE INTEREST DIRECT	16(a)	12	275 -	286	N
0220	NON-DEDUCTIBLE MORTGAGE INTEREST INDIRECT	16(b)	12	287 -	298	N
0230	INSURANCE DIRECT	17(a)	12	299 -	310	N
0240	INSURANCE INDIRECT	17(b)	12	311 -	322	N
0250	REPAIRS/MAINTENANCE DIRECT	18(a)	12	323 -	334	N
0260	REPAIRS/MAINTENANCE INDIRECT	18(b)	12	335 -	346	N
0270	UTILITIES DIRECT	19(a)	12	347 -	358	N
0280	UTILITIES INDIRECT	19(b)	12	359 -	370	N
0290	OTHER EXPENSES DIRECT	20(a)	12	371 -	382	N
0300	OTHER EXPENSES INDIRECT	20(b)	12	383 -	394	N
0310	DIRECT NON-DEDUCTED SUBTOTAL	21(a)	12	395 -	406	N
0320	INDIRECT NON-DEDUCTED SUBTOTAL	21(b)	12	407 -	418	N
0330	ALLOWABLE INDIRECT NON-DEDUCTED EXPENSES	22	12	419 -	430	N
0340	OPERATING EXPENSES CARRYOVER	23	12	431 -	442	N
0350	NON-DEDUCTIBLE NET	24	12	443 -	454	N
0360	ALLOWABLE OPERATING EXPENSES	25	12	455 -	466	N
0370	CASUALTY LOSS AND DEPRECIATION LIMIT	26	12	467 -	478	N
0380	EXCESS CASUALTY LOSSES	27(b)	12	479 -	490	N
0390	HOME DEPRECIATION	28(b)	12	491 -	502	N
0400	EXCESS CASUALTY LOSSES AND DEPRECIATION CARRYOVER	29(b)	12	503 -	514	N
0410	CASUALTY LOSSES AND DEPRECIATION NET	30	12	515 -	526	N
0420	ALLOWABLE EXCESS CASUALTY LOSSES AND DEPRECIATION	31	12	527 -	538	N
0430	TOTAL ALLOWABLE EXPENSES	32	12	539 -	550	N
0440	FORM 4684 CASUALTY LOSS	33	12	551 -	562	N
0450	SCHEDULE C ALLOWABLE EXPENSES	34	12	563 -	574	N
0460	HOME ADJUSTED BASIS OR FAIR MARKET VALUE	35	12	575 -	586	N

SECTION B FORM 8829 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0470		36	12	587 - 598	N
0480		37	12	599 - 610	N
0490		38	12	611 - 622	N
0500		39	6	623 - 628	N
0510		40	12	629 - 640	N
0515		40	12	641 - 652	"SEE ATTACHED" OR BLANK
@0517		40	6	653 - 658	"STMbnn" OR BLANK
0520		41	12	659 - 670	N
0530		42	12	671 - 682	N
			1	683 - 683	"#"

## SECTION B FORM 8830 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0376
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8830bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001
0010		9	43 -	51	NO ENTRY
0020	1	12	52 -	63	N
0030	2	12	64 -	75	N
0040	3	12	76 -	87	N
0050	4	12	88 -	99	N
0060	5	12	100 -	111	N
0070	6	12	112 -	123	N
0080	7	12	124 -	135	N
0090	8a	12	136 -	147	N
0100	8b	12	148 -	159	N
0110	8c	12	160 -	171	N
0120	8d	12	172 -	183	NO ENTRY
0125	8e	12	184 -	195	NO ENTRY
0130	8f	12	196 -	207	N
0140	8g	12	208 -	219	NO ENTRY
0150	8h	12	220 -	231	NO ENTRY
0160	8i	12	232 -	243	NO ENTRY

## SECTION B FORM 8830 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0170 POSSESSIONS TAX CREDIT (FORM 5735)	8j	12	244 -	255	NO ENTRY
0180 CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	8k	12	256 -	267	N
0190 QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834)	8L	12	268 -	279	NO ENTRY
0200 ADD LINES 8a THROUGH 8L	8m	12	280 -	291	N
0210 NET INCOME TAX	9	12	292 -	303	N
0230 NET REGULAR TAX	10	12	304 -	315	N
0240 ENTER 25% (.25) OF THE EXCESS	11	12	316 -	327	N
0245 TENTATIVE MINIMUM TAX	12	12	328 -	339	N
0250 GREATER OF LINE 11 AND LINE 12	13	12	340 -	351	N
0260 SUBTRACT LINE 13 FROM LINE 9 IF ZERO OR LESS, ENTER -0-	14	12	352 -	363	N
0270 ENHANCED OIL RECOVERY CREDIT ALLOWED FOR THE CURRENT YEAR	15	12	364 -	375	N
RECORD TERMINUS CHARACTER		1	376 -	376	"#"

SECTION B STATEMENT RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0136
		4	5 -	8	*****
0000	RECORD ID	6	9 -	14	"STMbnn" nn = 01-96 (OTHERS) 97 FOR SCH D 98 FOR SCH J 99 FOR SCH K1
0001	RESERVED	6	15 -	20	BLANK
0002	PAGE NUMBER	5	21 -	25	"PGnrb" nn = 01-99
0003	EIN	9	26 -	34	N nnnnnnnnn
0004	FILLER	8	35 -	42	BLANK
0010	LINE NUMBER	5	43 -	47	"LNnrb" nn = 01-50
0020	SCHEDULE K OR J SEQUENCE NUMBER	7	48 -	54	MUST BE SIGNIFICANT RANGE = 0000001 - 9999999 IF SCHEDULE K OR J
0030	FILLER	1	55 -	55	BLANK
0040	DATA RECORD ***FIELD #040 IS FOR ALL STATEMENTS	80	56 -	135	SEE SEC. 3.05
	RECORD TERMINUS CHARACTER	1	136 -	136	"#"

SECTION B SUMMARY RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0622
		4	5 -	8	*****
0000		6	9 -	14	"SUMbbb"
0005		3	15 -	17	A/N
0006		8	18 -	25	BLANK
0007		9	26 -	34	N nnnnnnnnn
0009		8	35 -	42	BLANK
0010		9	43 -	51	BLANK
0030		1	52 -	52	BLANK
0040		17	53 -	69	A/N OR BLANK
0050		35	70 -	104	A/N
0060		9	105 -	113	N
0070		1	114 -	114	"X" OR BLANK
0080		9	115 -	123	N OR BLANK
0090		35	124 -	158	A/N OR BLANK
0100		22	159 -	180	A/N OR BLANK
0110		2	181 -	182	A/N OR BLANK
0120		12	183 -	194	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0130		7	195 -	201	RANGE : (0000003-9999999)
0140		7	202 -	208	N
NOTE: THIS COUNT DOES NOT INCLUDE FORM 1041.					
0150		7	209 -	215	RANGE : (0000000-9999999)
0160		7	216 -	222	RANGE : (0000000-9999999)
0170		1	223 -	223	RANGE: 0-1
0180		1	224 -	224	RANGE: 0-1
0190		1	225 -	225	RANGE: 0-1



SECTION B SUMMARY RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0192	NUMBER OF FORMS 2210 PAGE 4	1	226	- 226	RANGE: 0-1
0194	NUMBER OF FORMS 2210F PAGE 1	1	227	- 227	RANGE: 0-1
0195	RESERVE	1	228	- 228	BLANK
0196	NUMBER OF FORMS 2439 PAGE 1	7	229	- 235	RANGE : 0000000-9999999
0200	NUMBER OF FORMS 3468 PAGE 1	1	236	- 236	RANGE: 0-1
0203	NUMBER OF FORMS 3800 PAGE 1	1	237	- 237	RANGE: 0-1
0204	NUMBER OF FORMS 4136 PAGE 1	1	238	- 238	RANGE: 0-1
0206	NUMBER OF FORMS 4136 PAGE 2	1	239	- 239	RANGE: 0-1
0210	NUMBER OF FORMS 4255 PAGE 1	7	240	- 246	RANGE = (0000000-9999999)
0220	NUMBER OF FORMS 4562 PAGE 1	7	247	- 253	RANGE = (0000000-9999999)
0230	NUMBER OF FORMS 4562 PAGE 2	7	254	- 260	RANGE = (0000000-9999999)
0240	NUMBER OF FORMS 4684 PAGE 1	7	261	- 267	RANGE = (0000000-9999999)
0250	NUMBER OF FORMS 4684 PAGE 2	7	268	- 274	RANGE = (0000000-9999999)
0260	NUMBER OF FORMS 4797 PAGE 1	1	275	- 275	RANGE: 0-1
0270	NUMBER OF FORMS 4797 PAGE 2	1	276	- 276	RANGE: 0-1
0275	NUMBER OF FORMS 4835 PAGE 1	7	277	- 283	RANGE = (0000000-9999999)
0280	NUMBER OF FORMS 4952 PAGE 1	1	284	- 284	RANGE: 0-1
0282	NUMBER OF FORMS 4970 PAGE 1	1	285	- 285	RANGE : 0-1
0284	NUMBER OF FORMS 4972 PAGE 1	7	286	- 292	RANGE : 0000000-9999999
0286	NUMBER OF FORMS 5884 PAGE 1	1	293	- 293	RANGE: 0-1
0290	NUMBER OF FORMS 6198 PAGE 1	7	294	- 300	RANGE = (0000000-9999999)
0295	NUMBER OF FORMS 6252 PAGE 1	7	301	- 307	RANGE = (0000000-9999999)
0296	NUMBER OF FORMS 6478 PAGE 1	1	308	- 308	RANGE: 0-1
0297	NUMBER OF FORMS 6765 PAGE 1	1	309	- 309	RANGE: 0-1
0298	NUMBER OF FORMS 6765 PAGE 2	1	310	- 310	RANGE: 0-1
0300	NUMBER OF FORMS 8271 PAGE 1	7	311	- 317	RANGE = (0000000-9999999)

## SECTION B SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0310	NUMBER OF FORMS 8582 PAGE 1		1	318	318	RANGE: 0-1
0313	NUMBER OF FORMS 8582 PAGE 2		1	319	319	RANGE: 0-1
0316	NUMBER OF FORMS 8582 PAGE 3		1	320	320	RANGE: 0-1
0320	NUMBER OF FORMS 8582CR PAGE 1		1	321	321	RANGE: 0-1
0330	NUMBER OF FORMS 8582CR PAGE 2		1	322	322	RANGE: 0-1
0331	NUMBER OF FORMS 8586 PAGE 1		1	323	323	RANGE: 0-1
0332	NUMBER OF FORMS 8609 PAGE 1		7	324	330	RANGE: (0000000-9999999)
0335	NUMBER OF SCHEDULE A (8609) PAGE 1		7	331	337	RANGE: (0000000-9999999)
0340	NUMBER OF FORMS 8801 PAGE 1		1	338	338	RANGE: 0-1
0345	NUMBER OF FORMS 8801 PAGE 2		1	339	339	RANGE: 0-1
0346	NUMBER OF FORMS 8820 PAGE 1		1	340	340	RANGE: 0-1
0350	NUMBER OF FORMS 8824 PAGE 1		7	341	347	RANGE = (0000000-9999999)
0355	NUMBER OF FORMS 8824 PAGE 2		7	348	354	RANGE = (0000000-9999999)
0357	NUMBER OF FORMS 8829 PAGE 1		7	355	361	RANGE = (0000000-9999999)
0358	NUMBER OF FORMS 8830 PAGE 1		1	362	362	RANGE: 0-1
0360	NUMBER OF PAYMENT RECORDS		1	363	363	RANGE= 0-1
0361	NUMBER OF SCHEDULE RECORDS (EXCLUDING SCHEDULE K-1 RECORDS)		7	364	370	RANGE = (0000000-9999999)
0364	NUMBER OF SCHEDULE "C" PAGE 1 FORM 1040		7	371	377	RANGE = (0000000-9999999)
0366	NUMBER OF SCHEDULE "C" PAGE 2 FORM 1040		7	378	384	RANGE = (0000000-9999999)
0368	NUMBER OF SCHEDULE "C-EZ" PAGE 1 FORM 1040		7	385	391	RANGE = (0000000-9999999)
0370	NUMBER OF SCHEDULE "D" PAGE 1 FORM 1041		1	392	392	RANGE: 0-1
0375	NUMBER OF SCHEDULE "D" PAGE 2 FORM 1041		1	393	393	RANGE: 0-1
0380	NUMBER OF SCHEDULE "E" PAGE 1 FORM 1040		7	394	400	RANGE = (0000000-9999999)
0385	NUMBER OF SCHEDULE "E" PAGE 2 FORM 1040		7	401	407	RANGE = (0000000-9999999)

## SECTION B SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0386	NUMBER OF SCHEDULE "F" PAGE 1 FORM 1040		7	408	414	RANGE = (0000000 - 9999999)
0387	NUMBER OF SCHEDULE "F" PAGE 2 FORM 1040		7	415	421	RANGE = (0000000 - 9999999)
0388	NUMBER OF SCHEDULE "H" PAGE 1 FORM 1040		7	422	428	RANGE : 0000000-9999999
0389	NUMBER OF SCHEDULE "H" PAGE 2 FORM 1040		7	429	435	RANGE : 0000000-9999999
0390	NUMBER OF SCHEDULE "J" PAGE 1 FORM 1041		7	436	442	RANGE = (0000000-9999999)
0395	NUMBER OF SCHEDULE "J" PAGE 2 FORM 1041		7	443	449	RANGE = (0000000-9999999)
0400	NUMBER OF STATEMENT RECORDS (EXCLUDING SCHEDULE D, J AND K-1 STATEMENT RECORDS		7	450	456	RANGE = (0000000-9999999)
0410	NUMBER OF STATEMENT "STMb97" (SCHEDULE D) RECORDS		7	457	463	RANGE = (0000000-9999999)
0420	NUMBER OF STATEMENT "STMb98" (SCHEDULE J) RECORDS		7	464	470	RANGE = (0000000-9999999)
0430	NUMBER OF SCHEDULE K-1 PAGE 1 FORM 1041		7	471	477	RANGE = (0000000-9999999)
0440	NUMBER OF STATEMENT "STMb99" (SCHEDULE K-1) RECORDS		7	478	484	RANGE = (0000000-9999999)
0442	STATE CODE		2	485	486	"NY" OR BLANK
0444	STATE RETURN COUNTER		1	487	487	"1" OR "0" OR BLANK
0446	STATE ATTACHMENTS		7	488	494	RANGE = (0000000-9999999) OR BLANK
0450	BALANCE DUE INDICATOR		1	495	495	P = PAPER CHECK WITH REMITTANCE REGISTER ATTACHED OR BLANK
0460	PAPER DOCUMENT INDICATOR		1	496	496	1 = PAPER DOCUMENT ATTACHED W/PACKAGE OTHER THAN FORM 8453-F OR POWER ATTORNEY 0 = NO PAPER DOCUMENT ATTACHED
0465	EFIN		6	497	502	N
0470	NAME OF ELECTRONIC RETURN ORIGINATOR (ERO)		35	503	537	A/N
0480	ADDRESS OF ELECTRONIC RETURN ORIGINATOR		35	538	572	A/N

SECTION B SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0490	CITY OF ELECTRONIC RETURN ORIGINATOR		22	573 - 594	A/N	
0500	STATE OF ELECTRONIC RETURN ORIGINATOR		2	595 - 596	A/N	
0510	ZIP CODE OF ELECTRONIC RETURN ORIGINATOR		12	597 - 608	A/N	
0520	ELECTRONIC POSTMARK DATE		8	609 - 616	YYYYMMDD OR BLANK (YYYY=2004)	
0530	ELECTRONIC POSTMARK TIME		4	617 - 620	HHMM OR BLANK (HH=00-23, MM=00-59)	
0540	ELECTRONIC POSTMARK TIME ZONE		1	621 - 621	"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	
	RECORD TERMINUS CHARACTER		1	622 - 622	"#"	

## SECTION B RECAP RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0120
		4	5 -	8	*****
0000		6	9 -	14	"RECAPb"
0010		8	15 -	22	BLANKS
0020		6	23 -	28	BLANKS
0030		6	29 -	34	N
0040		7	35 -	41	N
0050		3	42 -	44	N
0060		2	45 -	46	N
0070		6	47 -	52	N (IRS USE ONLY)
0080		6	53 -	58	N (IRS USE ONLY)
0090		6	59 -	64	N (IRS USE ONLY)
0100		6	65 -	70	BLANKS
0110		6	71 -	76	BLANKS
0120		6	77 -	82	N (IRS USE ONLY)
0130		17	83 -	99	BLANKS
0140		20	100 -	119	A/N (IRS USE ONLY)
		1	120 -	120	"#"

## SECTION B STATE ENTITY RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0590
		4	5 -	8	*****
0000		6	9 -	14	"STATE "
0001		6	15 -	20	"AHEADR"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		2	36 -	37	N 01 - 99
0006		5	38 -	42	BLANK
0010		2	43 -	44	"NY"
0020		1	45 -	45	A/N
0030		27	46 -	72	N
0040		93	73 -	165	A/N
0050		35	166 -	200	A/N
0060		35	201 -	235	A/N
0070		35	236 -	270	A/N
0080		35	271 -	305	A/N
0090		35	306 -	340	A/N
0100		22	341 -	362	A/N
0110		5	363 -	367	N
0120		2	368 -	369	A/N
0130		12	370 -	381	NNNNN-NNNN-NNN
0140		20	382 -	401	A/N
0150		5	402 -	406	N
0160		12	407 -	418	A/N
0170		8	419 -	426	YYYYMMDD
0180		28	427 -	454	A/N
0190		1	455 -	455	X OR " "
0200		1	456 -	456	X OR " "
0210		1	457 -	457	X OR " "
0220		22	458 -	479	A/N OR " "

SECTION B STATE ENTITY RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0230	OPTIONAL	22	480	501	A/N OR " "
0240	OPTIONAL	22	502	523	A/N OR " "
0250	OPTIONAL	22	524	545	A/N OR " "
0260	OPTIONAL	22	546	567	A/N OR " "
0270	OPTIONAL	22	568	589	A/N OR " "
	RECORD TERMINUS CHARACTER	1	590	590	"#"

SECTION B STATE ATTACHMENT B RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	2477
		4	5 -	8	*****
0000	RECORD ID	6	9 -	14	"STATE "
0001	TYPE (FORM NUMBER)	6	15 -	20	"BATTCH"
0002	PAGE NUMBER	5	21 -	25	"PG02b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)	9	26 -	34	N nnnnnnnnn
0004	FILLER	1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER	2	36 -	37	N 01 - 99
0006	FILLER	5	38 -	42	BLANK
0008	STATE CODE	2	43 -	44	"NY"
0010	ALPHANUMERIC FIELD	80	45 -	124	A/N
0020	ALPHANUMERIC FIELD	80	125 -	204	A/N
0030	ALPHANUMERIC FIELD	80	205 -	284	A/N
0040	ALPHANUMERIC FIELD	80	285 -	364	A/N
0050	ALPHANUMERIC FIELD	80	365 -	444	A/N
0060	ALPHANUMERIC FIELD	80	445 -	524	A/N
0070	ALPHANUMERIC FIELD	80	525 -	604	A/N
0080	ALPHANUMERIC FIELD	80	605 -	684	A/N
0090	ALPHANUMERIC FIELD	80	685 -	764	A/N
0200	ALPHANUMERIC FIELD	80	765 -	844	A/N
0210	NUMERIC FIELD	12	845 -	856	N
0220	NUMERIC FIELD	12	857 -	868	N
0230	NUMERIC FIELD	12	869 -	880	N
0240	NUMERIC FIELD	12	881 -	892	N
0250	NUMERIC FIELD	12	893 -	904	N
0260	NUMERIC FIELD	12	905 -	916	N
0270	NUMERIC FIELD	12	917 -	928	N
0280	NUMERIC FIELD	12	929 -	940	N
0290	NUMERIC FIELD	12	941 -	952	N
0300	NUMERIC FIELD	12	953 -	964	N
0310	NUMERIC FIELD	12	965 -	976	N



## SECTION B STATE ATTACHMENT B RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0320	NUMERIC FIELD		12	977	- 988	N
0330	NUMERIC FIELD		12	989	- 1000	N
0340	NUMERIC FIELD		12	1001	- 1012	N
0350	NUMERIC FIELD		12	1013	- 1024	N
0360	NUMERIC FIELD		12	1025	- 1036	N
0370	NUMERIC FIELD		12	1037	- 1048	N
0380	NUMERIC FIELD		12	1049	- 1060	N
0390	NUMERIC FIELD		12	1061	- 1072	N
0400	NUMERIC FIELD		12	1073	- 1084	N
0410	NUMERIC FIELD		12	1085	- 1096	N
0420	NUMERIC FIELD		12	1097	- 1108	N
0430	NUMERIC FIELD		12	1109	- 1120	N
0440	NUMERIC FIELD		12	1121	- 1132	N
0450	NUMERIC FIELD		12	1133	- 1144	N
0460	NUMERIC FIELD		12	1145	- 1156	N
0470	NUMERIC FIELD		12	1157	- 1168	N
0480	NUMERIC FIELD		12	1169	- 1180	N
0490	NUMERIC FIELD		12	1181	- 1192	N
0500	NUMERIC FIELD		12	1193	- 1204	N
0510	NUMERIC FIELD		12	1205	- 1216	N
0520	NUMERIC FIELD		12	1217	- 1228	N
0530	NUMERIC FIELD		12	1229	- 1240	N
0540	NUMERIC FIELD		12	1241	- 1252	N
0550	NUMERIC FIELD		12	1253	- 1264	N
0560	NUMERIC FIELD		12	1265	- 1276	N
0570	NUMERIC FIELD		12	1277	- 1288	N
0580	NUMERIC FIELD		12	1289	- 1300	N
0590	NUMERIC FIELD		12	1301	- 1312	N
0600	NUMERIC FIELD		12	1313	- 1324	N
0610	NUMERIC FIELD		12	1325	- 1336	N
0620	NUMERIC FIELD		12	1337	- 1348	N
0630	NUMERIC FIELD		12	1349	- 1360	N

SECTION B STATE ATTACHMENT B RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0640	NUMERIC FIELD		12	1361	- 1372	N
0650	NUMERIC FIELD		12	1373	- 1384	N
0660	NUMERIC FIELD		12	1385	- 1396	N
0670	NUMERIC FIELD		12	1397	- 1408	N
0680	NUMERIC FIELD		12	1409	- 1420	N
0690	NUMERIC FIELD		12	1421	- 1432	N
0700	NUMERIC FIELD		12	1433	- 1444	N
0710	NUMERIC FIELD		12	1445	- 1456	N
0720	NUMERIC FIELD		12	1457	- 1468	N
0730	NUMERIC FIELD		12	1469	- 1480	N
0740	NUMERIC FIELD		12	1481	- 1492	N
0750	NUMERIC FIELD		12	1493	- 1504	N
0760	NUMERIC FIELD		12	1505	- 1516	N
0770	NUMERIC FIELD		12	1517	- 1528	N
0780	NUMERIC FIELD		12	1529	- 1540	N
0790	NUMERIC FIELD		12	1541	- 1552	N
0800	NUMERIC FIELD		12	1553	- 1564	N
0810	NUMERIC FIELD		12	1565	- 1576	N
0820	NUMERIC FIELD		12	1577	- 1588	N
0830	NUMERIC FIELD		12	1589	- 1600	N
0840	NUMERIC FIELD		12	1601	- 1612	N
0850	NUMERIC FIELD		12	1613	- 1624	N
0860	NUMERIC FIELD		12	1625	- 1636	N
0870	NUMERIC FIELD		12	1637	- 1648	N
0880	NUMERIC FIELD		12	1649	- 1660	N
0890	NUMERIC FIELD		12	1661	- 1672	N
0900	NUMERIC FIELD		12	1673	- 1684	N
0910	NUMERIC FIELD		12	1685	- 1696	N
0920	NUMERIC FIELD		12	1697	- 1708	N
0930	NUMERIC FIELD		12	1709	- 1720	N
0940	NUMERIC FIELD		12	1721	- 1732	N
0950	NUMERIC FIELD		12	1733	- 1744	N

## SECTION B STATE ATTACHMENT B RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0960	NUMERIC FIELD		12	1745	- 1756	N
0970	NUMERIC FIELD		12	1757	- 1768	N
0980	NUMERIC FIELD		12	1769	- 1780	N
0990	NUMERIC FIELD		12	1781	- 1792	N
1000	NUMERIC FIELD		12	1793	- 1804	N
1010	NUMERIC FIELD		12	1805	- 1816	N
1020	NUMERIC FIELD		12	1817	- 1828	N
1030	NUMERIC FIELD		12	1829	- 1840	N
1040	NUMERIC FIELD		12	1841	- 1852	N
1050	NUMERIC FIELD		12	1853	- 1864	N
1060	NUMERIC FIELD		12	1865	- 1876	N
1070	NUMERIC FIELD		12	1877	- 1888	N
1080	NUMERIC FIELD		12	1889	- 1900	N
1090	NUMERIC FIELD		12	1901	- 1912	N
1100	NUMERIC FIELD		12	1913	- 1924	N
1110	NUMERIC FIELD		12	1925	- 1936	N
1120	NUMERIC FIELD		12	1937	- 1948	N
1130	NUMERIC FIELD		12	1949	- 1960	N
1140	NUMERIC FIELD		12	1961	- 1972	N
1150	NUMERIC FIELD		12	1973	- 1984	N
1160	NUMERIC FIELD		12	1985	- 1996	N
1170	NUMERIC FIELD		12	1997	- 2008	N
1180	NUMERIC FIELD		12	2009	- 2020	N
1190	NUMERIC FIELD		12	2021	- 2032	N
1200	NUMERIC FIELD		12	2033	- 2044	N
1210	NUMERIC FIELD		12	2045	- 2056	N
1220	NUMERIC FIELD		12	2057	- 2068	N
1230	NUMERIC FIELD		12	2069	- 2080	N
1240	NUMERIC FIELD		12	2081	- 2092	N
1250	NUMERIC FIELD		12	2093	- 2104	N
1260	NUMERIC FIELD		12	2105	- 2116	N
1270	NUMERIC FIELD		12	2117	- 2128	N

SECTION B STATE ATTACHMENT B RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1280	NUMERIC FIELD		12	2129 - 2140	N	
1290	NUMERIC FIELD		12	2141 - 2152	N	
1300	NUMERIC FIELD		12	2153 - 2164	N	
1310	NUMERIC FIELD		12	2165 - 2176	N	
1320	NUMERIC FIELD		12	2177 - 2188	N	
1330	NUMERIC FIELD		12	2189 - 2200	N	
1340	NUMERIC FIELD		12	2201 - 2212	N	
1350	NUMERIC FIELD		12	2213 - 2224	N	
1360	NUMERIC FIELD		12	2225 - 2236	N	
1370	NUMERIC FIELD		12	2237 - 2248	N	
1380	NUMERIC FIELD		12	2249 - 2260	N	
1390	NUMERIC FIELD		12	2261 - 2272	N	
1400	NUMERIC FIELD		12	2273 - 2284	N	
1410	NUMERIC FIELD		12	2285 - 2296	N	
1420	NUMERIC FIELD		12	2297 - 2308	N	
1430	NUMERIC FIELD		12	2309 - 2320	N	
1440	NUMERIC FIELD		12	2321 - 2332	N	
1450	NUMERIC FIELD		12	2333 - 2344	N	
1460	NUMERIC FIELD		12	2345 - 2356	N	
1470	NUMERIC FIELD		12	2357 - 2368	N	
1480	NUMERIC FIELD		12	2369 - 2380	N	
1490	NUMERIC FIELD		12	2381 - 2392	N	
1500	NUMERIC FIELD		12	2393 - 2404	N	
1510	NUMERIC FIELD		12	2405 - 2416	N	
1520	NUMERIC FIELD		12	2417 - 2428	N	
1530	NUMERIC FIELD		12	2429 - 2440	N	
1540	NUMERIC FIELD		12	2441 - 2452	N	
1550	NUMERIC FIELD		12	2453 - 2464	N	
1560	NUMERIC FIELD		12	2465 - 2476	N	
	RECORD TERMINUS CHARACTER		1	2477 - 2477	"#"	

## SECTION B STATE ATTACHMENT C RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	2481
		4	5 -	8	*****
0000		6	9 -	14	"STATE "
0001		6	15 -	20	"CATTCH"
0002		5	21 -	25	"PG03b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		2	36 -	37	N 01 - 99
0006		5	38 -	42	BLANK
0008		2	43 -	44	"NY"
0010		80	45 -	124	A/N
0020		80	125 -	204	A/N
0030		80	205 -	284	A/N
0040		80	285 -	364	A/N
0050		80	365 -	444	A/N
0060		80	445 -	524	A/N
0070		80	525 -	604	A/N
0080		80	605 -	684	A/N
0090		80	685 -	764	A/N
0100		80	765 -	844	A/N
0110		80	845 -	924	A/N
0120		80	925 -	1004	A/N
0130		80	1005 -	1084	A/N
0140		80	1085 -	1164	A/N
0150		80	1165 -	1244	A/N
0160		80	1245 -	1324	A/N
0170		80	1325 -	1404	A/N
0180		80	1405 -	1484	A/N
0190		80	1485 -	1564	A/N
0200		80	1565 -	1644	A/N
0210		80	1645 -	1724	A/N

SECTION B STATE ATTACHMENT C RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0220	FORM DATA (LINE 022)	80	1725 - 1804	A/N	
0230	FORM DATA (LINE 023)	80	1805 - 1884	A/N	
0240	FORM DATA (LINE 024)	80	1885 - 1964	A/N	
0250	FORM DATA (LINE 025)	80	1965 - 2044	A/N	
0260	FORM DATA (LINE 026)	80	2045 - 2124	A/N	
0270	FORM DATA (LINE 027)	80	2125 - 2204	A/N	
0280	FORM DATA (LINE 028)	80	2205 - 2284	A/N	
0290	FORM DATA (LINE 029)	80	2285 - 2364	A/N	
0300	FORM DATA (LINE 030)	80	2365 - 2444	A/N	
0310	NUMERIC FIELD	12	2445 - 2456	N	
0320	NUMERIC FIELD	12	2457 - 2468	N	
0330	NUMERIC FIELD	12	2469 - 2480	N	
	RECORD TERMINUS CHARACTER	1	2481 - 2481	"#"	

SECTION B STATE ATTACHMENT D RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	2477
		4	5 -	8	*****
0000		6	9 -	14	"STATE "
0001		6	15 -	20	"DATTCH"
0002		5	21 -	25	"PG04b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		2	36 -	37	N 01 - 99
0006		5	38 -	42	BLANK
0008		2	43 -	44	"NY"
0010		80	45 -	124	A/N
0020		80	125 -	204	A/N
0030		80	205 -	284	A/N
0040		80	285 -	364	A/N
0050		80	365 -	444	A/N
0060		80	445 -	524	A/N
0070		80	525 -	604	A/N
0080		80	605 -	684	A/N
0090		80	685 -	764	A/N
0200		80	765 -	844	A/N
0210		12	845 -	856	N
0220		12	857 -	868	N
0230		12	869 -	880	N
0240		12	881 -	892	N
0250		12	893 -	904	N
0260		12	905 -	916	N
0270		12	917 -	928	N
0280		12	929 -	940	N
0290		12	941 -	952	N
0300		12	953 -	964	N
0310		12	965 -	976	N

## SECTION B STATE ATTACHMENT D RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0320	NUMERIC FIELD		12	977	- 988	N
0330	NUMERIC FIELD		12	989	- 1000	N
0340	NUMERIC FIELD		12	1001	- 1012	N
0350	NUMERIC FIELD		12	1013	- 1024	N
0360	NUMERIC FIELD		12	1025	- 1036	N
0370	NUMERIC FIELD		12	1037	- 1048	N
0380	NUMERIC FIELD		12	1049	- 1060	N
0390	NUMERIC FIELD		12	1061	- 1072	N
0400	NUMERIC FIELD		12	1073	- 1084	N
0410	NUMERIC FIELD		12	1085	- 1096	N
0420	NUMERIC FIELD		12	1097	- 1108	N
0430	NUMERIC FIELD		12	1109	- 1120	N
0440	NUMERIC FIELD		12	1121	- 1132	N
0450	NUMERIC FIELD		12	1133	- 1144	N
0460	NUMERIC FIELD		12	1145	- 1156	N
0470	NUMERIC FIELD		12	1157	- 1168	N
0480	NUMERIC FIELD		12	1169	- 1180	N
0490	NUMERIC FIELD		12	1181	- 1192	N
0500	NUMERIC FIELD		12	1193	- 1204	N
0510	NUMERIC FIELD		12	1205	- 1216	N
0520	NUMERIC FIELD		12	1217	- 1228	N
0530	NUMERIC FIELD		12	1229	- 1240	N
0540	NUMERIC FIELD		12	1241	- 1252	N
0550	NUMERIC FIELD		12	1253	- 1264	N
0560	NUMERIC FIELD		12	1265	- 1276	N
0570	NUMERIC FIELD		12	1277	- 1288	N
0580	NUMERIC FIELD		12	1289	- 1300	N
0590	NUMERIC FIELD		12	1301	- 1312	N
0600	NUMERIC FIELD		12	1313	- 1324	N
0610	NUMERIC FIELD		12	1325	- 1336	N
0620	NUMERIC FIELD		12	1337	- 1348	N
0630	NUMERIC FIELD		12	1349	- 1360	N



SECTION B STATE ATTACHMENT D RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0640	NUMERIC FIELD		12	1361	- 1372	N
0650	NUMERIC FIELD		12	1373	- 1384	N
0660	NUMERIC FIELD		12	1385	- 1396	N
0670	NUMERIC FIELD		12	1397	- 1408	N
0680	NUMERIC FIELD		12	1409	- 1420	N
0690	NUMERIC FIELD		12	1421	- 1432	N
0700	NUMERIC FIELD		12	1433	- 1444	N
0710	NUMERIC FIELD		12	1445	- 1456	N
0720	NUMERIC FIELD		12	1457	- 1468	N
0730	NUMERIC FIELD		12	1469	- 1480	N
0740	NUMERIC FIELD		12	1481	- 1492	N
0750	NUMERIC FIELD		12	1493	- 1504	N
0760	NUMERIC FIELD		12	1505	- 1516	N
0770	NUMERIC FIELD		12	1517	- 1528	N
0780	NUMERIC FIELD		12	1529	- 1540	N
0790	NUMERIC FIELD		12	1541	- 1552	N
0800	NUMERIC FIELD		12	1553	- 1564	N
0810	NUMERIC FIELD		12	1565	- 1576	N
0820	NUMERIC FIELD		12	1577	- 1588	N
0830	NUMERIC FIELD		12	1589	- 1600	N
0840	NUMERIC FIELD		12	1601	- 1612	N
0850	NUMERIC FIELD		12	1613	- 1624	N
0860	NUMERIC FIELD		12	1625	- 1636	N
0870	NUMERIC FIELD		12	1637	- 1648	N
0880	NUMERIC FIELD		12	1649	- 1660	N
0890	NUMERIC FIELD		12	1661	- 1672	N
0900	NUMERIC FIELD		12	1673	- 1684	N
0910	NUMERIC FIELD		12	1685	- 1696	N
0920	NUMERIC FIELD		12	1697	- 1708	N
0930	NUMERIC FIELD		12	1709	- 1720	N
0940	NUMERIC FIELD		12	1721	- 1732	N
0950	NUMERIC FIELD		12	1733	- 1744	N

## SECTION B STATE ATTACHMENT D RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0960	NUMERIC FIELD		12	1745	- 1756	N
0970	NUMERIC FIELD		12	1757	- 1768	N
0980	NUMERIC FIELD		12	1769	- 1780	N
0990	NUMERIC FIELD		12	1781	- 1792	N
1000	NUMERIC FIELD		12	1793	- 1804	N
1010	NUMERIC FIELD		12	1805	- 1816	N
1020	NUMERIC FIELD		12	1817	- 1828	N
1030	NUMERIC FIELD		12	1829	- 1840	N
1040	NUMERIC FIELD		12	1841	- 1852	N
1050	NUMERIC FIELD		12	1853	- 1864	N
1060	NUMERIC FIELD		12	1865	- 1876	N
1070	NUMERIC FIELD		12	1877	- 1888	N
1080	NUMERIC FIELD		12	1889	- 1900	N
1090	NUMERIC FIELD		12	1901	- 1912	N
1100	NUMERIC FIELD		12	1913	- 1924	N
1110	NUMERIC FIELD		12	1925	- 1936	N
1120	NUMERIC FIELD		12	1937	- 1948	N
1130	NUMERIC FIELD		12	1949	- 1960	N
1140	NUMERIC FIELD		12	1961	- 1972	N
1150	NUMERIC FIELD		12	1973	- 1984	N
1160	NUMERIC FIELD		12	1985	- 1996	N
1170	NUMERIC FIELD		12	1997	- 2008	N
1180	NUMERIC FIELD		12	2009	- 2020	N
1190	NUMERIC FIELD		12	2021	- 2032	N
1200	NUMERIC FIELD		12	2033	- 2044	N
1210	NUMERIC FIELD		12	2045	- 2056	N
1220	NUMERIC FIELD		12	2057	- 2068	N
1230	NUMERIC FIELD		12	2069	- 2080	N
1240	NUMERIC FIELD		12	2081	- 2092	N
1250	NUMERIC FIELD		12	2093	- 2104	N
1260	NUMERIC FIELD		12	2105	- 2116	N
1270	NUMERIC FIELD		12	2117	- 2128	N

SECTION B STATE ATTACHMENT D RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1280	NUMERIC FIELD		12	2129 - 2140	N	
1290	NUMERIC FIELD		12	2141 - 2152	N	
1300	NUMERIC FIELD		12	2153 - 2164	N	
1310	NUMERIC FIELD		12	2165 - 2176	N	
1320	NUMERIC FIELD		12	2177 - 2188	N	
1330	NUMERIC FIELD		12	2189 - 2200	N	
1340	NUMERIC FIELD		12	2201 - 2212	N	
1350	NUMERIC FIELD		12	2213 - 2224	N	
1360	NUMERIC FIELD		12	2225 - 2236	N	
1370	NUMERIC FIELD		12	2237 - 2248	N	
1380	NUMERIC FIELD		12	2249 - 2260	N	
1390	NUMERIC FIELD		12	2261 - 2272	N	
1400	NUMERIC FIELD		12	2273 - 2284	N	
1410	NUMERIC FIELD		12	2285 - 2296	N	
1420	NUMERIC FIELD		12	2297 - 2308	N	
1430	NUMERIC FIELD		12	2309 - 2320	N	
1440	NUMERIC FIELD		12	2321 - 2332	N	
1450	NUMERIC FIELD		12	2333 - 2344	N	
1460	NUMERIC FIELD		12	2345 - 2356	N	
1470	NUMERIC FIELD		12	2357 - 2368	N	
1480	NUMERIC FIELD		12	2369 - 2380	N	
1490	NUMERIC FIELD		12	2381 - 2392	N	
1500	NUMERIC FIELD		12	2393 - 2404	N	
1510	NUMERIC FIELD		12	2405 - 2416	N	
1520	NUMERIC FIELD		12	2417 - 2428	N	
1530	NUMERIC FIELD		12	2429 - 2440	N	
1540	NUMERIC FIELD		12	2441 - 2452	N	
1550	NUMERIC FIELD		12	2453 - 2464	N	
1560	NUMERIC FIELD		12	2465 - 2476	N	
	RECORD TERMINUS CHARACTER		1	2477 - 2477	"#"	

SECTION B STATE ATTACHMENT E RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	4845
		4	5 -	8	*****
0000		6	9 -	14	"STATE "
0001		6	15 -	20	"EATTCH"
0002		5	21 -	25	"PG05 "
0003		9	26 -	34	N
0004		1	35 -	35	BLANK
0005		7	36 -	42	0000001-9999999
0008		2	43 -	44	VALUE: "NY"
0010		4800	45 -	4844	A/N
		1	4845 -	4845	"#"

## SECTION B 1041CAP RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0144
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD NAME		7	9 -	15	"1041CAP"
0001	FILLER		1	16 -	16	BLANK
0002	TOTAL RECORDS		10	17 -	26	N
0003	FILLER		1	27 -	27	BLANK
0004	TOTAL-AHEADR		8	28 -	35	N
0005	FILLER		1	36 -	36	BLANK
0006	TOTAL-BATTCH		8	37 -	44	N
0007	FILLER		1	45 -	45	BLANK
0008	TOTAL-CATTCH		8	46 -	53	N
0009	FILLER		1	54 -	54	BLANK
0010	TOTAL-DATTACH		8	55 -	62	N
0011	FILLER		1	63 -	63	BLANK
0012	TOTAL-EATTCH		8	64 -	71	N
0013	FILLER		1	72 -	72	BLANK
0014	BATS-INDICATOR		1	73 -	73	"B" IF BATS OR "E" IF EFS
0015	FILLER		1	74 -	74	BLANK
0016	PROCESS DATE		8	75 -	82	N FORMAT = YYYYMMDD
0017	SRS STATE SRIN		5	83 -	87	RESERVED FOR SRS USE
0018	FILLER		1	88 -	88	BLANK
0019	SRS STATE FILE NAME		12	89 -	100	RESERVED FOR SRS USE
0020	FILLER		6	101 -	106	BLANK
0021	DRAIN TOTAL RETURNS		8	107 -	114	N
0022	FILLER		1	115 -	115	BLANK
0023	DRAIN TOT RETURNS ACCEPTED		8	116 -	123	N
0024	FILLER		1	124 -	124	BLANK
0025	DRAIN TOTAL RETURNS REJECT		8	125 -	132	N
0026	FILLER		1	133 -	133	BLANK
0027	YR TO DATE PROD CNT		10	134 -	143	N

SECTION B 1041CAP RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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RECORD TERMINUS CHARACTER		1	144	-	144	"#"

## SECTION B ACK KEY RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0120
		4	5 -	8	*****
0000		6	9 -	14	"ACKbbb"
0010		3	15 -	17	N
0015		1	18 -	18	X OR BLANK
0020		9	19 -	27	N
0030		16	28 -	43	NUMERIC ETIN (5) TRANSMITTER'S USE CODE (2) JULIAN DAY (3) TRANS SEQUENCE NUMBER (2) SEQUENCE NUMBER FOR RETURN (4)
0040		12	44 -	55	BLANKS
0050		1	56 -	56	"A"-ACCEPTED "R"-REJECTED "D"-DUPLICATED RETURN "T"-TRANSMISSION REJECTED
0060		2	57 -	58	BLANK
0070		1	59 -	59	BLANK
0080		8	60 -	67	YYYYMMDD
0090		14	68 -	81	N
0100		2	82 -	83	BLANKS
0110		2	84 -	85	N
0120		2	86 -	87	A/N
0130		7	88 -	94	N
0140		7	95 -	101	N
0150		14	102 -	115	"PYMT RQST RCVD" OR BLANK
0160		4	116 -	119	BLANKS
		1	120 -	120	"#"

SECTION B ACK ERROR RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0120
		4	5 -	8	*****
0000		6	9 -	14	"ACKRbb"
0010		9	15 -	23	N (MUST MATCH ACK KEY RECORD)
0020		7	24 -	30	N RANGE:0000001 - 9999999
0030		2	31 -	32	BLANKS
0040		6	33 -	38	A/N
0050		6	39 -	44	A/N
0060		5	45 -	49	N
0070		7	50 -	56	N RANGE:0000001-9999999
0080		4	57 -	60	N
0090		3	61 -	63	N
0100		8	64 -	71	N
0110		48	72 -	119	A/N
		1	120 -	120	"#"



SECTION B PAYMENT RECORD

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0123
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"PMTbbb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	TIN
0004		1	35 -	35	BLANK
0005		7	36 -	42	0000001
0010		9	43 -	51	N
0020		9	52 -	60	BLANKS
0030		9	61 -	69	N
0040		17	70 -	86	A/N (INCLUDE HYPHENS OR BLANKS)
0050		1	87 -	87	"1"=CHECKING "2"=SAVINGS
0060		11	88 -	98	N ***
0065		1	99 -	99	"+"
0070		5	100 -	104	10417
0080		8	105 -	112	YYYYMMDD
0090		10	113 -	122	N
		1	123 -	123	"#"

