

# PUBLICATION 1438

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## **File Specifications, Validation Criteria and Record Layouts for the Form 1041, e-file Program U.S. Income Tax Return for Estates and Trusts for Tax Year 2004**

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Department of the Treasury  
**Internal Revenue Service**

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Publication 1438 (Rev. 12-2004)  
Catalog Number 10467B

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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 2004**

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**INTERNAL REVENUE SERVICE**



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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**

**Pages 3through 190**

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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 Enterprising Computing Center-Memphis (EEC-MEM). (Formerly referred to as the Tennessee Computing Center, i.e.). 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 1-866-255-0654. You may also call 1-800-829-3676 for additional copies of the publications. The publications are also available through the IRS Website <http://www.irs.ustreas.gov/>

If information in this publication changes after the final version is printed and distributed, a change page will be issued. Information that is changed, added, or deleted in this publication will be emailed to software developers and filers listed in the 1041 e-file database, and also will be displayed on 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.

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## **GENERAL INFORMATION YOU SHOULD KNOW FOR TAX YEAR 2004**

1. EFFECTIVE **DECEMBER 06, 2004**, THE IRS WILL BEGIN THE BUSINESS ACCEPTANCE 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, 2005, THE IRS WILL BEGIN TO ACCEPT AND PROCESS TAX YEAR 2004 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 EEC-MEM 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 ON 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 an "@" or an "\*" SIGN ARE THE ONLY FIELDS THAT ARE ALLOWED 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.

## SIGNIFICANT CHANGES TO THE 1041 E-FILE PROGRAM: 2004

**NOTE:** The changes identified below are intended to direct your attention to specific areas, not as a comprehensive summary of all changes to the 1041 e-file program. Most of the changes are the result of new or revised tax law and revised tax forms. However, some changes are the result of our own observations and suggestions from software developers. Your suggestions are appreciated, and help to improve the 1041 e-file program. The final publication will have additional changes.

**SPECIAL NOTE:** The following changes were also included in *Draft* Publication 1438 dated August 16, 2004. Additional changes since the *Draft* publication was issued are listed separately on pages 9, 10, and 11.

### RECORD LAYOUT CHANGES

1. TRANA – Field 0070: Changed the Field Description to a range of: 001 – 365
2. 1041 – Many lines have been eliminated and the form is again four pages in length. As a result, many fields were deleted and others renumbered. Refer to Form 1041 pages 3 and 4 (Record Layout pages 12 through 16).
  - Other changes: Field 0307: The Description was changed to show 2004.  
Field 0820: We added a “NOTE” below the field.
3. Schedule D – This schedule has major changes due to the elimination of Col. (g).  
Therefore, we:
  - Deleted all fields for column h (Parts I and II).
  - Deleted nine fields in Part III
  - Deleted fields 1980 through 2090 in Part V
  - Added 4 new fields in Part V
  - Changed the Identification, Form Reference, and Description for many fields throughout the schedule. In some cases, the field length also changed.
  - We added the Literal “**INHERIT**” to the following fields:  
0040 0100 0160 0220 0280 0340 0810 0930 0990 1050 1110
4. Schedule E
  - Deleted Fields:       1090     1110     1140     1230     1250     1280  
                          1370     1390     1420     1510     1530     1560
  - Changed the Description for fields: 1010   1150   1290   1430.

**SIGNIFICANT CHANGES TO THE 1041 E-FILE PROGRAM: 2004 (contd.)**

5. Schedule K-1
  - Deleted fields 0233 0237 0239.
  - Added 6 new fields to Line 14 to accommodate more “Other” information.
  - Changed some element (i.e. Identification, Form Reference, or Description) of Fields: 0220 0230 0235 0240 0245 0340.
  
6. 2210 – Changed the Identification for field 1790.
  
7. 2439
  - Deleted Fields 0200 and 0205
  - Changed the Form Reference for Fields: 0210 0220 0225.
  
8. 3468 - Changes to this form are included in Item 13 below with other Credit Forms.
  
9. 4797
  - Deleted 11 fields related to Column (h).
  - Deleted Field 1310.
  - Changed elements of Fields: 1340 1350 1360.
  
10. 4952
  - Added new Field 0065.
  
11. 8582
  - Added a Note after Field 0245.
  - Added New Statement Fields: 0247 0590 0890 1555 1895 2167 2445.
  - Increased the length of Fields: 1560 1570 1620 1630 1680 1690 1740 1750 1800 1810 2458 2461 2541 2620.
  
12. 8801- Note: This form and its specifications have changed significantly, as reflected in the attached Record Layouts. However, the record layouts are currently being revised again to more closely mirror the specifications for form 8801 in the 1040 e-file program. When complete, you will be informed of the new specifications. I anticipate only the field numbers for some fields will change.
  
13. Credit Forms: The following is a summary of the changes to these forms.

<u>Form</u>	<u>New Field</u>	<u>Deleted Fields</u>	<u>Changed Fields (Form Ref. etc.)</u>
<b>3468</b>	0215	0210, 0220 through 0270	0280 0290 0300 0310
<b>3800</b>	0285	0280, 0290 through 0340	0350 0360 0370 0380

## SIGNIFICANT CHANGES TO THE 1041 E-FILE PROGRAM: 2004 (contd.)

Item 13, Credit Forms, continued:

<u>Form</u>	<u>New Field</u>	<u>Deleted Fields</u>	<u>Changed Fields (Form Ref. etc.)</u>			
<b>5884</b>	0165	0160, 0170 through 0220	0230	0240	0250	0260
<b>6478</b>	0285	0280, 0290 through 0340	0350	0360	0370	0380
<b>6765</b>	0585	0580, 0590 through 0640	0650	0660	0670	0680
<b>8586</b>	0195	0190, 0200 through 0250	0260	0270	0280	0290
<b>8820</b>	0105	0100, 0110 through 0160	0170	0180	0190	0200

14. New Forms: The following new forms were added:

- 8082 8275 8275-R 8886.

15. New Records: Also, the following records were added to accommodate additional information which return preparers may need or want to provide.

- Preparer Note
- Election Explanation
- Regulatory Explanation

16. Payment Record:

- Added 2 new fields: 0100 0110. (**Update:** These fields were later removed.)

17. Summary Record:

- Added new Fields: 0299 0300 0304 0305 0306 0307 0358 0359  
0455 0456 0457.
- Changed the Description for Field 0450 to No Entry.

### VALIDATION CHANGES (REJECT CODES)

1. Added the applicable fields from the new forms to the following reject codes:

- 124 148 150 164 192 270 318 322.

2. Added the following new reject codes (which relate to the Summary Record Count) to accommodate the new forms:

- 430 431 432 433 434 435 436 437

3. Deleted reject codes 865, 866, and 867.

## SIGNIFICANT CHANGES TO THE 1041 E-FILE PROGRAM: 2004 (contd.)

### VALIDATION CHANGES (REJECT CODES) continued;

4. Modified reject code 663 to accommodate the increased exemption amount.
5. Modified reject code 124 to require either page 2 or 3 (not both) of Form 2210.
6. Made the following specific changes to the reject codes listed below:

<u>Reject Code</u>	<u>Change</u>
• 608	Removed Field 0152.
• 610	Removed Fields 0140, 0150, and 0160.
• 612	Removed Field 0152.
• 616	Added Field 0151.
• 638	Modified to not reject if Field 0375 is equal to FORM 4684.
• 665	Modified to allow an exemption amount range of 0 - 300.
• 740	Same change as reject code 638.
• 768	Added Form 2439 to this validation.

7. Added the following reject codes which relate to Form 2210.
  - 724 725 727.
8. Added the following reject codes which relate to the new Preparer Records.
  - 450 451 452.
9. Modified the following reject codes to reflect tax year 2004 and fiscal years ending in 2005.
  - 102 104 106 108 110 192 193 194.
10. Modified reject code 164 to include Field 0040 of Form 1041.
11. Modified the reject codes shown below to include the new statement fields for Form 8582, pages 2 and 3 (also shown).

<u>Reject Codes</u>	<u>New Statement Fields (Form 8582)</u>
• 274, 276	0247 0590 0890 1555 1895 2167 2445
• 278, 284	
• 286, 288	Note: The above field numbers apply to all of the bulleted reject codes listed under the heading <u>Reject Codes</u> .
• 290, 298	
• 300	

12. Reject code 318 – Added Field 0450 of the Summary Record to this validation.

## **SIGNIFICANT CHANGES TO THE 1041 E-FILE PROGRAM: 2004 (contd.)**

### **MISCELLANEOUS**

1. Pre-filing Entity Testing – As of the writing of this document, programming changes are being considered which will allow filers to compare the Name Controls and Employer Identification Numbers currently in their files against IRS Records during the BATS process. If this change is implemented, procedures for the submitting entity test information will be included in the Final version of Publication 1438. UPDATE: See page 18.

Please refer to the applicable section of Publication 1438 regarding testing and determination of Name Controls.

2. Amended returns – The 1041 e-file system will not have the capability to receive Amended returns electronically for tax year 2004, processing year 2005.

## SIGNIFICANT CHANGES TO THE 1041 E-FILE PROGRAM: 2004 (contd.)

**NOTE:** The following changes occurred *after* Draft Publication 1438 was issued in August 2004, and are in addition to the changes on the previous pages.

### RECORD LAYOUT CHANGES

#### 1. FORM 1041

- Added five new fields as follows:

<u>Field Numbers:</u>	<u>Location</u>
0240	Page 1, Section F
0265	Page 1, Section F
0455	Page 1, Line 13
2275	Page 4, Line 65
2285	Page 4, Line 66

- Revised the Identification and Form Reference for the following fields:

Field 2270.  
All fields following Field 2285.

#### 2. SCHEDULE D

- Changed the following Fields as shown below:

<u>Field Numbers:</u>	<u>Location</u>
1673	Changed the Description to N for Numeric.
1930	Changed the Identification to read: "Multiply line 30 x 15% (.15)"

#### 3. Schedule K-1

- We plan to delete Field \*0236 (line 4a). Additional information for this line should be entered on an attached statement referenced in Field 0620.

#### 4. FORM 2210, Page 3

<u>Deleted Fields:</u>	<u>Added Fields:</u>
<u>Field Numbers:</u>	<u>Field Numbers:</u>
0600	0650
0610	0655
0641	0660
0642	0665
0643	0670
0645	0675
1470	0680
1700	0685
1930	0690
	0695



**SIGNIFICANT CHANGES TO THE 1041 E-FILE PROGRAM: 2004 (contd.)**

5. FORM 3800

- We are adding the following new Fields:

<u>Field Numbers:</u>	<u>Location</u>
0141	Line 1p
0143	Line 1q

- We renumbered and changed the form reference for the following Fields:

<u>Prior Field Number:</u>	<u>New Field Number:</u>	<u>Location:</u>
0140	0147	1r
@0145	0148	1r
0150	no change	1s
0160	no change	1t

6. Various Credit Forms

- Changed the Description to No Entry for the following Fields for the Forms shown.

<u>Form</u>	<u>Field Number</u>
3468	0290
3800	0360
5884	0240
6478	0360
6765	0660
8820	0180
8830	0180

7. FORMS 8082, 8275, and 8275-R.

- The Description was corrected by adding a "b" to the following Fields:

<u>Form</u>	<u>Field Number</u>
8082	0000, 0520
8275	0000, 0420
8275-R	0000, 0420

8. Form 8801, Page 2.

- Changed the Identification for Field 0580 to read as follows:  
"Add Lines 33, 39, 43, 45, 49, 51, and 53.

## SIGNIFICANT CHANGES TO THE 1041 E-FILE PROGRAM: 2004 (contd.)

### 8. Form 8801, Page 2, continued

- Added three new Fields as follows:

<u>Field Numbers:</u>	<u>Location</u>
0375	Line 34
0385	Line 35
0387	Line 36

- Changed the Identification and/or the Form Reference for Fields 0390 through Field 0610. Refer to the Record Layout.

### 9. PAYMENT RECORD

- We subsequently removed Fields 0100 and 0110.

## VALIDATION

### 1. Modified the following reject codes as indicated.

<u>Reject Code</u>	<u>Change</u>
076	Modified (slightly) the language and Valid Value criteria.
260	Form 1041, Field 0307 was updated to accept only 2004.
276	Added Form 1041, Field 0455 to this check.
318	Added the Fields listed in Item 5, page 9 of this document to this validation check.  Added Form 3800, new Fields 0141 and 0143 to this check.
322	Added Form 1041, Fields 0240 and 0265 to this check.
635	Modified the criteria to include "Section 642(i) Trust" in Field 0025, Form 1041, as criteria to not reject the return. Refer to the revised reject code for complete criteria.
642	Modified this reject code by adding Field 0190, Form 1041, as criteria to not reject the return. Refer to the revised reject code for complete criteria.

## VALIDATION

Item 1, continued

Reject Code

Change

727

Deleted reject code 727 since it is similar to code 311.

764

Removed reference to Schedule F, which is included in new reject code 765.

2. We added the following **new** reject codes:

311    317    643    655    717    718    765

## IRS FRONT-END PROCESSING SYSTEM

We added more than 50 pages of information pertaining to the transmission of returns. The most significant addition is Section 2; Data Communications. Most of the information added is new to this publication but does not represent significant changes to the way you have transmitted returns in the past. It was added to provide a more complete picture of what is involved to create and transmit tax return data.

Refer to Sections 2, 3, 4, 5, 6, and 7. Some of the information in the aforementioned sections previously appeared in other sections of publication 1438.

## BUSINESS ACCEPTANCE TESTING (BATS)

Significant changes have been made to the BATS process, including the ability to pre-file entity test. Please refer to pages 21-23.

## **MOST FREQUENT FILING ERRORS**

1. DUPLICATE RETURNS SUBMITTED.  
**(Reject Code 128) Total errors: 273,075**
2. EIN AND NAME CONTROL MISMATCH.  
**(Reject code 122) Total errors: 34,566**
3. EFIN WAS MISSING OR NOT A VALID NUMBER ON FIELD #0465 OF THE SUMMARY RECORD. **(Reject Code 916) Total errors: 32,477**
4. FORM 1041, FIELD #0340 DID NOT MATCH SCH. D, #1760  
**(Reject Code 632) Total errors: 13,958**
5. IF FORM 1041, FIELD # 0303 IS EQUAL TO X, THEN FIELD # 0307 MUST BE SIGNIFICANT AND THE FIRST 4 CHARACTERS MUST BE = TO 2003.  
**(Reject Code 260) Total errors: 5,018**
6. STREET ADDRESS ON 1041 AND K-1 MUST BE VALID CHARACTERS.  
**(Reject Codes 230) Total errors: 4,858**
7. MONEY AMOUNTS IDENTIFIED IN THE RECORD LAYOUTS WITH "\*\*\*\*" MUST BE NUMERIC AND MUST BE POSITIVE ONLY AMOUNTS.  
**(Reject Code 272) Total errors: 4,327**
8. STATE CODE FIELDS ON SCHEDULE K-1 MUST BE: LEFT JUSTIFIED, VALID OR EQUAL TO ".", AND CANNOT BE BLANKS.  
**(Reject Code 250) Total errors: 2,813**
9. TOTAL NUMBER OF LOGICAL RECORDS IN THE SUMMARY RECORD DOES NOT MATCH IRS COUNT OF LOGICAL RECORDS WITHIN THE RETURN.  
**(Reject Code 328) Total errors: 2,797**
10. DUPLICATE STATEMENT REFERENCES.  
**(Reject Codes 300) Total errors: 2,786**
11. STATE CODE FIELD ON FORM 1041 AND SCHEDULE K-1 MUST BE A VALID, SIGNIFICANT ENTRY.  
**(Reject Code 246) Total errors: 1,915**

## **MOST FREQUENT FILING ERRORS (CONTINUED)**

12. FORM 1041, FIELD #0340 IS A POSITIVE AMOUNT, AND WAS NOT EQUAL TO SCH. D, FIELD #1730.  
**(Reject Codes 634) Total errors: 1,660**
13. CITY FIELD ON FORM 1041 AND SCHEDULE K-1 MUST CONTAIN ONLY VALID CHARACTERS.  
**(Reject Code 236) Total errors: 1,430**
14. ZIP CODE FIELD ON FORM 1041 AND SCHEDULE K-1 MUST BE NUMERIC.  
**(Reject Code 256) Total errors: 995**
15. IF FORM 1041 IS REJECTED, THE PAYMENT RECORD WILL ALSO BE REJECTED.  
**(Reject Code 084 Total errors: 646**
16. IF THE PAYMENT RECORD IS REJECTED, THE FORM 1041 WILL ALSO BE REJECTED.  
**(Reject Code 086 Total errors: 538**
17. FORM 1041 AND SCHEDULE K-1: NAME LINE 1 CONTAINS INVALID CHARACTERS OR 2 CONSECUTIVE EMBEDDED SPACES.  
**(Reject Codes 212, 214)  
Combined total errors: 471 (down from 77,545 last year)**

## **BUSINESS ACCEPTANCE TESTING SYSTEM (BATS) Tax Year 2004**

### **WHO MUST TEST?**

The Submissions Processing Office requires that all software developers and transmitters complete acceptance testing before they can be accepted as an electronic filer for the Tax Year 2004 filing season. Anyone who plans to transmit or develop software must test and be accepted before they are allowed to transmit production returns .

### **WHY TEST?**

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

- 1) Filers send transmissions in the correct format and meet the Internal Revenue Service's electronic filing specifications.
- 2) Returns have few 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 including receiving and reading acknowledgement files.

### **WHAT IS TESTED?**

- 1) Software is tested for accuracy according to IRS tax laws and guidelines
- 2) Communications testing is to insure that transmitters and software developers are able to successfully send data to our front end processing system (FEPS) as well as receive acknowledgement files from our system.

### **TESTING GUIDELINES FOR SOFTWARE DEVELOPERS**

- 1) BATS testing begins on December 6, 2004 and ends on October 1, 2005.
- 2) Before testing begins, please call the Ogden Submissions Processing Center at 866-255-0654, prompts 1,2,5. You will be assigned a Tax Examiner who will request that you provide a written statement regarding all limitations to your Software package either by fax or e-mail.
- 3) The only allowable limitation is that software does not have to provide for all forms or schedules, or all occurrences of a particular form or schedule.
- 4) You must complete all forms with no field limitations except for the number of occurrences.
- 5) If your software cannot provide for all necessary occurrences of a particular Form or Schedule or series of fields, as specified in Publications 1438, no statement record is allowed.
- 6) Your software must be able to create a Statement Record if a statement is necessary to complete a form or schedule.

## TESTING GUIDELINES FOR SOFTWARE DEVELOPERS (CONTINUED)

- 7) The test returns with no limitations should include all forms and schedules accepted for electronic filing. Therefore, knowledge of tax law and tax preparation is necessary.
- 8) You must correctly prepare and compute these returns before transmitting the tests returns.
- 9) Pre-filing Entity testing has been incorporated into the 1041 e-file BATS program to identify entity problems before the actual (production) return is filed. Since entity testing requires the use of the Employer Identification Number (EIN's) and Name Control assigned by the IRS, the use of fictitious or incorrect EIN's and Name Controls will result in rejection of the returns with Reject Code 122. If you do not want to provide actual EIN information on your test returns, refer to item 10.
- 10) Filers may still participate in the BATS process without providing actual EIN's in their test files. Filers that elect not to test the entity information on their returns must use an EIN range of 41-0000001 through 41-0001000. However, use of a "test" range of numbers will still result in assignment of Reject Code 122, which Filers may ignore due to the use of the test EIN range.

It is important to test conditions that fit your client's particular needs. You should also test the necessary fields and conditions to prevent the errors that occurred most frequently during the last filing season. A detailed list of those errors is listed on Page XXII-XXIII of Publication 1438 (draft 8/16/04). The top five errors for 1041 e-file were Reject Codes 128, 122, 916, 632, and 260. These conditions should be checked thoroughly before transmitting test as well as production returns to minimize the number of returns rejected. Additionally, we have added 4 new forms and 3 new records. If you intend to file returns with the new forms and/or records, you are required to send at least one test return which includes the following:

- a) A return filing Forms 8082, 8275, 8275-R, 8886, and optional records Preparer Note, Election Explanation, and Regulatory Explanation if your software supports these forms and records.
- b) A return with at least 1 Schedules K-1 (Form 1041) with an entry and Statement Record **(STMb99)** for Field 0620, if your software supports Schedule K-1.
- c) A return with Schedule E, Page 2 transmitted without Page 1 being present within the transmission, if your software supports Schedule E.

Software developers are required to send a minimum of 10 returns to be accepted during BATS testing. Also, a communications test is required. However, if the 10 or more test returns are sent in 2 same day transmissions, then that can be considered a communications test and no further testing is required. Finally, please advise the Ogden Submissions Processing Center of all names you will be using to market your product.

## COMMUNICATIONS TEST FOR THE ELF SYSTEM

If you are transmitting directly to the IRS using accepted software, you must complete an error free communications test by transmitting 5 returns in 2 same day transmissions. The transmissions should contain 3 returns in one transmission and 2 returns in the other. Both transmissions should have the same Julian Date, but the transmission sequence number in the TRANA record should increment on the second transmission. After the transmissions are processed, you will need to pick up your acknowledgement files. Upon successful completion of your communications tests, you will be issued a production Electronic Transmitters Identification Number (ETIN) and a production password.

## 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:

Tom DeLoach  
Program Analyst

**[WIForm1041@irs.gov](mailto:WIForm1041@irs.gov)**

(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 1 GENERAL INFORMATION**

### **.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)
20. **Form 4797** (Sale of Business Property)

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

- 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 8082** (Notice of Inconsistent Treatment or Administrative Adjustment Request)
- 31. **Form 8271** (Investor Reporting of Tax Shelter Registration Number)
- 32. **Form 8275** (Disclosure Statement)
- 33. **Form 8275-R** (Regulatory Disclosure Statement)
- 34. **Form 8582** (Passive Activity Loss Limitation)
- 35. **Form 8582** (Worksheets)
- 36. **Form 8582-CR** (Passive Activity Credit Limitations)
- 37. **Form 8586** (Low-Income Housing Credit)
- 38. **Form 8609** (Low-Income Housing Credit Allocation Certificate)
- 39. **Form 8609 Schedule A** (Annual Statement)
- 40. **Form 8801** (Credit for Prior Year Minimum Tax Individuals, Estates and Trusts)
- 41. **Form 8820** (Orphan Drug Credit)

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

- 42. **Form 8824** (Like Kind Exchanges)
- 43. **Form 8829** (Expenses for Business Use of Your Home)
- 44. **Form 8830** (Enhanced Oil Recovery Credit)
- 45. **Form 8886** (Reportable Transaction Disclosure Statement)
- 46. **Statement (“STMbnn”)** Statement Records for forms and/or schedules other than Schedule K-1 (Form 1041) or Schedule K-1 in ascending numeric order.
- 47. **Optional Preparer Records**
  - Preparer’s Note
  - Election Explanation
  - Regulatory Explanation
- 48. **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.
- 49. **Payment Record Electronic Funds Withdrawal** (Direct Debit) Payment Record.
- 50. **Summary Record**
- 51. **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 8082
11. FORM 8271
12. FORM 8275
13. FORM 8275-R
14. FORM 8609
15. FORM 8824
16. FORM 8829
17. FORM 8886

### **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)
9. PREPARER NOTE
10. ELECTION EXPLANATION
11. REGULATORY EXPLANATION

## **.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.

## **PART I GENERAL**

### **.04 Summary of Current Processing for TY2004 Returns Electronically Filed and Transmitted to the Electronic Management System (EMS)**

#### **Method of Filing**

The telephone system (modem) is the only method of transmitting Form 1041 data electronically. All Forms 1041 must be transmitted to Enterprising Computing Center (EEC-MEM) in Memphis, TN.

#### **New Entity Review Process**

We have re-established the process of pre-file entity testing. Pre-file entity testing has been incorporated into the Business Acceptance Testing System (BATS) process in which filers, transmitters, and software developers send in "test returns" to test field specifications, etc. Testing of both the entity data and return specifications can be done together or separately. If separately, the return can be blank except for the entity information and must contain a minimum of TRANA, TRANB, 1041 pages 1 and 2, a Summary Record and Recap Record. Returns that reject due to a mismatch of the EIN and Name Control will be researched by our staff in Ogden, and the filer will be contacted with the correct name control or for more information.

Please refer to the section on BATS for more information. Also, review Section 6 regarding proper selection of Name Controls.

#### **Testing Requirements**

You must first notify OSPC to make arrangements for testing.  
Telephone Number 1-866-255-0654

Test should begin 60 days prior to live transmission of returns to allow ample time to resolve any transmission problems.

The ETIN and password assigned after review of the Form 8633 will be used to logon and transmit test data.

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.

Software developers' submission of test files must consist of at least ten (10) returns but not more than twenty (20) with the related forms, schedules and attachments.

## **Testing Requirements (continued)**

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.

In some cases the software developer may test software specific return data. Software developers must notify OSPC and provide information on forms/schedules that will not be tested. IRS will not allow these forms/schedules during live data transmissions.

### **Acceptance**

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.

When applicant is accepted, ANSPC will send a letter of acceptance. This letter will contain a telephone number of the help desk and times to call should the participant have any questions or problems regarding the transmission of returns.

Acceptance is valid only for one year and for forms and schedules specified in the acceptance letter.

IRS will inform participant when to begin transmitting live data.

### **Contingency Plan**

If the electronic filing system is inoperative for an extended period of time, the OSPC, Electronic Filing Section, will provide contingency instructions to participants.

### **Integrity and Accuracy**

Participants must maintain a high degree of integrity and accuracy in order to participate in the program.

### **Revocation**

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:

## **Revocation, continued**

- Publication 1437 - Procedures for Electronic Filing of Form 1041, U.S. Income Tax Returns for Estates and Trusts.
- 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.
- Publication 1438-A (Supplemental) (for Exhibits)

## **Security**

Participants are responsible for the security of all transmitted data.

## **Start-Up date**

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.

## **Consistency Tests**

A Form 1041 tax return must meet all of the consistency tests required as specified in Publication 1437 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.

## **Acknowledgment (ACK) Process**

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.

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.

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. This file provides the reject code numbers for up to 96 errors per return.

## **Acknowledgment (ACK) Process (continued)**

If the following situations occur after the returns have been transmitted to EEC-MEM, the transmitter should immediately contact the OSPC at 1-866-255-0654 (a toll-free number):

- The transmitter does not receive a transmission Acknowledgment file within two (2) workdays; or
- The transmitter receives an acknowledgment for returns that were not transmitted on the designated transmission; or
- The transmitter receives an acknowledgment with Reject returns “R”, but it does not include the reject code(s) for the forms transmitted.

## **Form 8453-F**

The Form 8453-F, properly signed and containing the required information serves the following purpose:

- Authenticates the return;
- Provides a transmittal for any associated paper documents that may be stapled to the declaration;
- Authorizes the participant to transmit via third-party transmitter;
- Authorizes the transmitter to transmit the return on behalf of the fiduciary
- Authorizes Electronic Funds Withdrawal (EFW) from taxpayer bank account on balance due returns that has included the optional Payment Record in their return.

Form 8453-F requires the same signatures that are required on a paper Form 1041 return. All Forms 8453-F must be signed and mailed after the acceptance date of the original electronic transmission.

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.

## **Multiple Tax Return Listing**

A *paper* multiple-return signature listing, attached to Form 8453-F, may be used if the fiduciary 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.



## **Substitute Form 8453-F**

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:

Internal Revenue Service  
OP:FS:FP:F:CD  
Substitute Forms Program Coordinator  
1111 Constitution Avenue, NW  
Washington, DC 20224

## **Resubmission on Paper**

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 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.

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.

## **Amended Returns**

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.

## **Extensions**

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.

Estates request extensions of time to file via Form 2758, Application for Extension of Time to File Certain Excise, Income, Information, and Other Returns. Each form must be filed to the submission processing center designated for form 1041 returns filed on paper. Please refer to the 1041 paper instruction booklet for the addresses of the applicable submission processing centers.

## Extensions (continued)

**NOTE: Do not attach Extensions forms to the paper signature document, Form 8453-F. Extension requests received in that manner will not be honored.**

### Remittances

There are two methods to *electronically* pay a balance due on an electronically filed Form 1041 return:

(1) The fiduciary may authorize the U.S. Department of Treasury (through a Treasury Financial Agent) to transfer money (direct debit) 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 (electronic funds withdrawal). The fiduciary must then submit with each electronically filed return a Payment Record form as shown in Section B (Record Layouts).

(2) Payments also may be made through the Electronic Federal Tax Payment System (EFTPS) (This method is *not* part of the electronically filed form 1041 record.) Contact an EFTPS Financial Agent at 800-555-4477 or 800-945-5300 for information. IRS EFTPS Contact: 1-800-255-0654

#### **NOTE:**

Payment of balances due may also be made via **paper check** which may be attached to the Form 8453-F, or by mailing the check directly to the Submission Processing Center identified in the 1041 Instruction booklet. Currently, there are no plans to create a payment voucher for Form 1041. Therefore, paper checks mailed separate from Form 8453-F should be attached to a letter to assure the payment is credited to the correct account. The letter should provide the following information for the Estate or Trust:

- Form 1041
- Employer Identification Number of the Estate or Trust
- Name of Estate or Trust
- Tax year for which the payment is intended.
- Name, address, and telephone number of the Fiduciary.
- Amount of payment

The Paper Remittance Register and Electronic/Magnetic Media Remittance Register are no longer accepted.

## FED/STATE Returns

**Filers must include all Federal Data required by the State, in one of the State attachments, i.e. Attachment E.**

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.

The general concept is to emulate current operations used for the electronic filing of federal tax returns (EFS). The tax return data must be placed into the transmission format specified by the IRS and the state.

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 EEC-MEM. 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.

### How to Transmit

Form 1041 returns will be transmitted over the Public Switched Telephone Network to the EEC-MEM.

The Front End Processing Subsystem (FEPS) uses a menu-driven instead of a prompt-mode Trading Partner Interface.

Transmitters who expect to handle a large volume of electronic returns may request to lease their own dedicated line(s) at EEC-MEM. 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 file transfer protocols, such as FTP, on 56 kbs or ISDN lines at EEC-MEM. For more information and approval, contact:

Internal Revenue Service  
ATTN: Darryl Giles  
EMS Development Section  
OS:CIO:I:B:F:EI:ES  
1111 Constitution Ave. NW,  
NCFB A5-357  
Washington, DC. 20224

(Phone: 202-283-5193)

## How to Transmit, (continued)

IRS systems are designed to handle large volume transmissions. The practice of transmitting many small batches degrades the systems. Dial-up transmitters should file no more than **500 returns per transmission**. Dial-up filers using ZMODEM with Checkpoint/Restart can file more than **500** returns per transmission with a **maximum** of **10,000** returns per transmission. If fewer than **500** are to be transmitted, they should be filed not more than once per drain.

Dedicated 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 file transfer protocols may file no more than 10,000 returns per transmission.

Peak filing occurs around “drain” times, which can be obtained by calling OSPC at (866) 255-0654. See publication 1437 for more information.

**Diskettes and 9-track tapes are no longer accepted.** Also, the Electronic Management System (EMS) no longer supports Kermit and Y-Modem (G).

## **SECTION 2 DATA COMMUNICATIONS**

**.00 A Trading Partner Interface for the Electronic Management System has been implemented. Please read and become familiar with this Section and Section 3, Transmission File Format.**

**NOTE: To avoid your transmission and return from rejecting, assure that:**

- No brackets are in the record Identification
- Sequence numbers are in the correct order
- Employer Identification Numbers are with the appropriate return
- Summary Record is correct (matching the number of return)

Beginning in November, 2004, Electronic Filers will transmit over the Public Switched Telephone Network or through the internet to the Front End Processing System (FEPS) located at the Enterprise Computing center (ECC) at Memphis, Tennessee and or Martinsburg, West Virginia.

**Note: IRS plans to discontinue dial-up access to the FEPS by November 2005.**

**HISTORICAL NOTE:** In 1996, IRS began phasing in a UNIX -based Front End Processing Subsystem (FEPS), also known as the Electronic Management System (EMS), at the Enterprise Computing Center (ECC) at Memphis (formerly known as Tennessee Computing Center (EEC-MEM)) to eventually replace all of the IBM Series /1 Data Communications Subsystem (DCS). In processing year 1997, the Tennessee Computing Center (EEC-MEM) replaced the Series/1 DCS with the new FEPS.

In 1997, the Austin Service Center (AUSC) also began phasing in the FEPS and in 1999 phased out the IBM Series/1. Beginning with PATS 1999, the IBM Series 1 mini-computers were retired from Andover (ANSC), Cincinnati (CSC), and Ogden Service Centers (OSC). Instead of installing the new FEPS in these centers all sites began using the FEPS in the ECC at Martinsburg, WV and Memphis, TN.

## SECTION 2 DATA COMMUNICATIONS

After pre-processing on the FEPS, the returns will be routed to their appropriate UNISYS machines **at the ECC located at Martinsburg or Memphis**. All inquiries regarding transmission, rejects and problems should be directed to ANSPC, AUSPC, or MSPC as appropriate, by calling the toll-free e-Help Desk number at 1-866-255-0654. All inquiries regarding PATS should be directed to ANSPC and AUSPC as appropriate, by calling the toll-free e-Help Desk number.

**NOTE:** Transmitters who elect to use high-speed lines or expect to handle a large volume of electronic returns may request to lease their own dedicated line(s) at either **the ECC located at Martinsburg or Memphis**. They must arrange to lease and install the lines and purchase modems **or routers** at both ends.

For more information and approval, contact Darryl Giles at 202-283-5193 or write to:

Internal Revenue Service  
ATTN: Darryl Giles  
EMS Development Section **OS:CIO:I:B:F:EI:ES**  
1111 Constitution Ave., NCFB A5-357  
Washington, DC. 20224

**NOTE:** Transmitters who wish to file through their internet service provider (ISP) must acquire e-file software that incorporates Secure Socket Layer (SSL) with a telnet/s protocol and the interface to the IRS gateway to the FEPS. Software Developers may request interface control document by sending a request to [e-file.transmission.encryption@irs.gov](mailto:e-file.transmission.encryption@irs.gov).

NOTE: The FEPS uses a menu driven interface. The IRS systems are designed to handle large volume transmissions. The practice of transmitting many small batches saturates the indices and degrades the systems. Dial-up **or internet** transmitters should file no more than 500 returns per transmission, **unless they are** using ZMODEM with Checkpoint/Restart, **in which case they can file up to 10,000** per transmission. If fewer than 500 returns are to be transmitted, **it is recommended** these returns be filed not more than once per drain.

Dedicated, leased line transmitters may file up to 10,000 returns per transmission (Return Sequence Numbers 0000-9999); **if fewer** than 10,000 returns, the IRS recommends filing once per drain. Peak filing occurs around the "drain" times, which are posted on the Electronic Filing Bulletin Board System and the e-file professional page at [www.irs.gov](http://www.irs.gov).

(859) 292-0137 – **not** a toll-free call)

## SECTION 2 DATA COMMUNICATIONS

### **.01 IRS Front-end Processing Subsystem (FEPS)**

1. Asynchronous (Async) Communications Specifications  
The FEPS support the following:

a. IRS recommends that Trading Partners purchase a modem that supports minimum of 28.800 kpbs; however, the FEPS will step down to slower speeds as not to lose slower incoming transmissions.

b. Modems

All Dial-up modems must be compatible with V.34 (28.8 and 33.6 kbps) or V.90 (56 kbps) standards. All leased-line async modems must be the same at both the IRS and the transmitter sites.

c. File Transfer Protocols

- (1) FTP (with special permission – see note above)
- (2) XMODEM-1K
- (3) YMODEM-Batch
- (4) ZMODEM

Transmitters may use any telecommunications software that is compatible with the above file transfer protocols.

d. Character Codes

American Standard Code for Information Interchange (ASCII)

e. Industry Standards

- (1) Data
  - (a) Industry Standard 103
  - (b) Industry Standard 212A
  - (c) ITU-T V.22
  - (d) ITU-T V.22 bis
  - (e) ITU-T V.32
  - (f) ITU-T V.32 bis
  - (g) ITU-T V.34
  - ITU-T.V.90
- (2) Error Control
  - ITU-T V.42
  - MNP 2-4
- (3) Data Compression
  - (a) ITU-T V.42 bis
  - (b) MNP 5

**NOTE:** IRS does offer ZMODEM data compression.

(4) File Compression

COMPRESS  
GZIP (Freeware available from [www.gzip.org](http://www.gzip.org))

(5) Duplex

New communication software usually defaults to full duplex, but older software may prompt for duplex, in which case, you should respond with "full".

## SECTION 2 DATA COMMUNICATIONS

### .01 IRS Front-end Processing Subsystem (FEPS) (Continued)

#### 2. Trading Partner/Transmitter Interface (TPI)

The Trading Partner/Transmitter Interface (TPI) of the Front-End Processing Subsystem (FEPS) has two components: the Operating System Interface (OSI) and the Electronic Filing Systems Interface (EFSI). The OSI and EFSI prompts and messages are in upper/lower case. **The delete key (if the TP's terminal emulation software sends X'7F') or simultaneously entering the Control ("Ctrl") and Backspace keys** may be used to correct a mistake while entering the login identification and password, (OSI interface). After successful login, the transmitter can use the Backspace key (also generated by simultaneously entering the Control ("Ctrl") and "h" keys), (EFSI interface). All responses may be in upper or lower case EXCEPT the **login identification and password**, which are case-sensitive and must be entered with the exact case as it appears in the letter with your password and in the Transmitters Profile DataBase (TPDB).

All responses are echoed back except the password. On default prompts, the cursor will be to the right of the **colon and blank** (": ").

#### 3. Transmitter Profile DataBase (TPDB)

The Transmitter Profile DataBase (TPDB) keeps track of the sequence number for the ETIN to date. The sequence number is in the Acknowledgement Reference File Name on the FEPS. The Acknowledgement Reference File Name is composed of MMDDnnnn. The 4-digit sequence number represents the number of the transmissions to date for that ETIN. The Acknowledgement Reference File Name as well as ETIN, Julian Day and 2-digit sequence number for the Julian Day, and FEPS-assigned Global Transaction Key (GTX Key) are linked to your Acknowledgement files and can be searched by the Help Desk Staff to research the status of a transmission

#### 4. Asynchronous Communications Transmitter Interface

After dialing the assigned telephone number to the FEPS, the transmitter must first enter the **carriage return <cr>** character, which typically can be generated by simultaneously entering the Control ("Ctrl") and "m" keys. This alerts the Operating System to transmit an ASCII login prompt.

**NOTE: Turn off call waiting (\*70) before logging onto the FEPS to avoid aborted sessions.**



## SECTION 2 DATA COMMUNICATIONS

### .01 IRS Front-end Processing Subsystem (FEPS) (Continued)

#### 5. Examples

In the examples below, **boldface** text indicates information sent by the transmitter. The system will echo transmitter input and send a carriage return "<cr>", followed by line feed "<lf>" after receipt of a "<cr>" from the transmitter.

#### 6. Suspended Transmitter

A suspended transmitter will be allowed to log into EMS to continue to receive Acknowledgments, but will not be allowed to transmit.

#### 7. Virus Detection Procedure for e-filed Transmissions for Trading Partners

- a. Beginning with participants testing in 2003, the Front-End Processing System (FEPS) will scan every transmission.
- b. If a virus is detected, FEPS will quarantine the file and immediately put a transmission Suspend Indicator on the Trading Partner (TP)'s profile.
- c. While online, the TP (transmitter) will see "SUSPENDED", but will be permitted to pick up Acknowledgment Files.
- d. The FEPS will create a Communications Error Message in a Communications Error Acknowledgment File, which will be in XML format, with the message VIRUS DETECTED and the name of the virus.
- e. The next time the TP logs in, the TP will receive this ACK file, but will not be able to transmit. The TP can continue to pick up all ACK Files.
- f. TP must remove infected data and call the appropriate e-Help Desk (e-HD) at 1-866-225-0654 (toll free) when ready to re-transmit.
- g. The e-HD will remove the Suspend Indicator so that the TP can re-transmit the file and begin transmitting new files.
- h. If another virus is detected, everything above will happen again.

## SECTION 2 DATA COMMUNICATIONS

### .01 IRS Front-end Processing Subsystem (FEPS) (Continued)

#### 8. Logon Validation Specifications

##### a. Transmission Inactivity

Any period of inactivity for 60 seconds will cause the line to be disconnected. It is assumed that the line is bad or that there are problems in transmission, so the line is disconnected to prevent the transmitter from being charged by the long-distance carrier for an inactive open line.

##### b. Changing File Transfer Protocol indicator (FTP)

The File Transfer Protocol indicated by the Trading Partner is shown by menu item number 3 in brackets. If the Trading Partner has not specified a protocol, **Z-modem** is assigned as a default protocol. A Trading Partner can choose menu Item 3 to change protocol.

##### c. Changing File Compression

The FEPS assigns by default no compression on the file transfer. If the Trading Partner wants to use UNIX compression or GZIP compression, this can be selected from menu Item 4. See Trading Partner Interface (TPI) Session examples below.

#### 9. Trading Partner (1041, 1065, 1040 and ETD) Session Example

The following discussion describes how a Trading Partner (TP) who files Forms 1041 and ETDs will interact with the **FEPS**. **The figures are formatted for a word processing document and do not necessarily display the exact spacing that is used by the FEPS.**

Note: The password is 8 alphanumeric characters.

Figure 1 illustrates the TP login.

## SECTION 2 DATA COMMUNICATIONS

### .01 IRS Front-end Processing Subsystem (FEPS) (Continued)

#### a. FEPS Banner

```
*****WARNING*****
  Unauthorized access is prohibited by Public Law 99-474
    "The Computer Fraud and Abuse Act of 1986"

This is a United States Government system.  It is intended for
The communication, transmission, processing, and storage of
  Official and other authorized information only.

  USE OF THIS SYSTEM CONSTITUTES CONSENT TO
  MONITORING AT ALL TIMES AND IS NOT SUBJECT
    TO ANY EXPECTATION OF PRIVACY.

AUTHORIZED USE ONLY!  ACCESS TO THIS US GOVERNMENT SYSTEM CONSTITUTES
CONSENT TO MONITORING FOR LAW ENFORCEMENT AND OTHER PURPOSES.

Login: 00000
Password: password
Last login: Sun Aug 13 10:58:58 from computername
```

Figure 1. Trading Partner Login.

If the TP successfully logs in to the Operating System, the "Official Use" banner appears, as shown in Figure 2.

```
-----
  F O R   O F F I C I A L   U S E   O N L Y

      #   #####   #####
      #   #   #   #
      #   #   #   #####
      #   #####   #
      #   #   #   #   #
      #   #   #   #####

      U.S. Government computer

  F O R   O F F I C I A L   U S E   O N L Y
-----
```

Figure 2. "Official Use" Banner.

## SECTION 2 DATA COMMUNICATIONS

### .01 IRS Front-end Processing Subsystem (FEPS) (Continued)

#### b. EFS Down Message

If the FEPS application is not available the message shown in Figure 3 will be displayed and the TP will be disconnected.

```
EFS IS DOWN! WAIT AT LEAST 10 MINUTES, THEN RETRY
OR
EFS IS CURRENTLY UNAVAILABLE.
ADDITIONAL INFORMATION MAY BE AVAILABLE ON IRS QUICK ALERTS
```

**Figure 3. EFS Down Message.**

#### c. Suspended Transmitter Message

**A suspended transmitter is allowed to log on to the FEPS to continue to receive Acknowledgements but not allowed to transmit. Suspension occurs for the following reasons:**

- Submission of a file with a virus (see sec. 01.7)
- Suspension by tax examiner for procedural reasons

If the FEPS application is available but the TP has been suspended, the message in Figure 4 will be displayed and the TP will be disconnected after retrieving Acknowledgements.

```
SUSPENDED TRANSMITTER/ETIN.
```

**Figure 4. Suspended TP Message.**

#### d. Active Transmitter


If the Trading Partner is active, the menu shown in Figure 6 will be displayed. The TP's current file transfer protocol will be displayed in brackets next to the "Change File Transfer Protocol" menu item. The TP's current compression method will be displayed in brackets next to the "Change Compression Method" menu item. The possible file transfer protocol and compression method values are identified in **Section 2.01**. The "File Transfer Protocols" and "File Compression Methods" menus are shown and discussed in **Figures 7 through 14**.

## SECTION 2 DATA COMMUNICATIONS

### .01 IRS Front-end Processing Subsystem (FEPS) (Continued)

#### e. Unsuccessful Logon

After each unsuccessful login the system displays:



```
Login incorrect
```

**Figure 5. Incorrect Login**

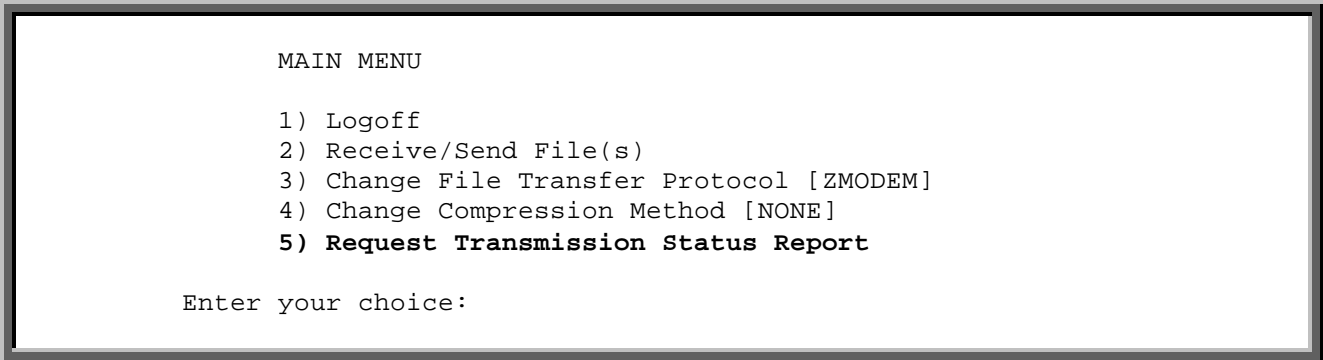
After each unsuccessful login attempt, the system displays “Login incorrect” After three consecutive unsuccessful login attempts, the TP is disconnected. After six consecutive unsuccessful login attempts (in two or more consecutive sessions) the TP’s account is disabled. Once the account has been disabled, any attempt to login to the account causes the system to display the message “This account is currently disabled” and the login attempt fails. If this happens, the TP should contact the Home Submission Processing Center (SPC) EMS Help Desk.

#### f. Successful Logon

**NOTE:** A TP’s initial compression method will be “NONE”. To override the default, the TP must select a compression method (which is discussed later in this section). The FEPS does not automatically sense compressed files. Acknowledgement files will then be compressed and sent to the TP using the TP’s selected compression method. The TP is also expected to submit file(s) compressed in the same manner.

At any prompt, if a TP does not respond in 60 seconds, the following actions will be taken:

- display “DISCONNECTING FROM EFS.”
- disconnect the TP.



```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report

Enter your choice:
```

**Figure 6. Initial Main Menu Display.**

## SECTION 2 DATA COMMUNICATIONS

### .01 IRS Front-end Processing Subsystem (FEPS) (Continued)

From the Main Menu, the TP can end the session by choosing “Logoff”, receive/transmit a file by choosing “Receive/Send File(s)”, change the file transfer protocol by choosing “Change File Transfer Protocol”, or change the compression method by choosing “Change Compression Method”.

#### g. Changing File Transfer Protocol

When the TP chooses “Change File Transfer Protocol”, the menu shown in **Figure 7** will be displayed. Brackets will frame the TP’s current file transfer protocol. Before a TP can use the FTP protocol, **TP** must provide certain configuration information to the IRS. If this information does not exist in the Trading Partners DataBase (TPDB), then “FTP” will not be displayed to the TP as one of the available protocols.

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH
5) FTP

Enter your choice:
```

Figure 7. Initial File Transfer Protocol Menu Display.

The TP can change the protocol or return to the Main Menu. If the TP selects a protocol, the Main Menu will be redisplayed with the selected protocol in brackets as shown in **Figure 10**. This protocol setting will be saved in the **TPDB** and will be used for all future incoming/outgoing file transfers unless the TP changes the protocol again.

Any character other than one of the menu number choices is considered invalid (as shown in Figure 8).

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH
5) FTP

Enter your choice: 0 (or any other invalid character)
```

Figure 8. Invalid File Transfer Protocol Menu Selection.

## SECTION 2 DATA COMMUNICATIONS

### .01 IRS Front-end Processing Subsystem (FEPS) (Continued)

#### g. Changing File Transfer Protocol (continued)

If the TP enters an invalid character, an invalid menu selection message along with the File Transfer Protocols Menu will be displayed as shown in **Figure 9**. If the TP fails to make a valid selection in three attempts, the TP will be disconnected.

```
Invalid menu selection. Try again.

FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH
5) FTP

Enter your choice: 9
```

Figure 9. Invalid File Transfer Protocol Menu Selection Error Message.

After the TP chooses a valid option from the File Transfer Protocols Menu or chooses "Return to MAIN MENU", the Main Menu is redisplayed **with the newly chosen protocol in brackets (See Figure 10)**.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [NONE]
5) Request Transmission Status Report

Enter your choice: 4
```

Figure 10. Redisplay of Main Menu after Protocol Change.

The TP can now end the session by choosing "Logoff", receive/transmit a file by choosing "Receive/Send File(s)", change the file transfer protocol by choosing "Change File Transfer Protocol", or change the compression method by choosing "Change Compression Method" or request a transmission status report by choosing "Request Transmission Status Report".

## SECTION 2 DATA COMMUNICATIONS

### .01 IRS Front-end Processing Subsystem (FEPS) (Continued)

#### h. Change Compression Method

The following discussion assumes the TP chooses “Change Compression Method.” The File Compression Methods Menu will be displayed as shown in **Figure 11**. Brackets will frame the current compression method. The two supported compression methods are **GZIP** (a freeware program available at [www.gzip.org](http://www.gzip.org)) and **COMPRESS** (a Unix compression utility).

```
FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice:
```

Figure 11. Initial File Compression Methods Menu Display.

If the TP chooses a compression method, the Main Menu will be redisplayed with the selected method framed by brackets as shown in **Figure 14**. This compression method setting will be saved in the FEPS database and will be used for all future incoming/outgoing file transfers unless the TP changes the compression method again. The TP’s initial setting will be “None”. Before using compression, the TP must select a method from File Compression Methods Menu.

```
FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice: 5
```

Figure 12. Invalid File Compression Menu Selection.



## SECTION 2 DATA COMMUNICATIONS

### .01 IRS Front-end Processing Subsystem (FEPS) (Continued)

If the TP enters a character other than one of the menu number choices (as shown in Figure 12), an invalid menu selection message along with the File Compression Methods Menu will be displayed as shown in Figure 13. If the TP fails to make a valid selection in three attempts, the TP will be disconnected.

```
Invalid menu selection. Try again.

      FILE COMPRESSION METHODS MENU

      1) Return to MAIN MENU
      2) [None]
      3) GZIP
      4) COMPRESS

Enter your choice: 3
```

Figure 13. Invalid File Compression Methods Menu Selection Response.

If the TP chooses to return to the Main Menu, the Main Menu will be displayed again as shown in **Figure 14**. The TP can now choose to end the session, transmit another file, or change protocol and/or compression settings.

```
      MAIN MENU

      1) Logoff
      2) Receive/Send File(s)
      3) Change File Transfer Protocol [FTP]
      4) Change Compression Method [GZIP]
      5) Request Transmission Status Report

Enter your choice: 2
```

Figure 14. Main Menu Display After Change Compression Method Menu.

## .01 IRS Front-end Processing Subsystem (FEPS) (Continued)

### i. Receive/Send Files

When the TP chooses, the “Receive/Send File(s)” menu item, the FEPS TP interface software will check to see if there are Acknowledgment files to be sent to the TP. If there are no Acknowledgment files, the message in **Figure 15** will be displayed followed by the “send” prompt shown in **Figure 21**. This will allow TPs to submit files even if there are no Acknowledgment files awaiting TP receipt.

```
Number of Acknowledgment File(s) in outbound mailbox: 000
```

Figure 15. Zero Acknowledgment File Display.

If there are Acknowledgement files, the messages shown in **Figure 16** are displayed. The message shows the number of Acknowledgement files in the outbound mailbox waiting to be sent to the TP. The count of Files in the outbound mailbox is recalculated every time the TP selects “Receive/Send File(s)”.

#### (1) Receive Acknowledgment Files

```
Number of Acknowledgment File(s) in outbound mailbox: 003
```

```
Are you ready to receive files? Y/[N]: Y or y
```

Figure 16. One or More Acknowledgment Files Display.

**If the TP enters anything other than “Y” or “y”, the Main Menu (Figure 28) will be redisplayed. If the TP fails to respond affirmatively three consecutive times, FEPS will be disconnected rather than returned to the Main Menu.**

The TP cannot send files until after receipt of Acknowledgement files. If there are more than 50 Acknowledgement files, the TP can send a file after receiving 50 Acknowledgement files.

## **.01 IRS Front-end Processing Subsystem (FEPS) (Continued)**

If the TP responds to the prompt affirmatively, a message will be displayed notifying the TP that the file transfer is about to begin. The message depends on the protocol being used. For Zmodem, Xmodem or Ymodem, the message in **Figure 17** will be displayed. For FTP, the message shown in **Figure 18** will be displayed.

```
EFS ready for modem download.
```

Figure 17. **Modem Download Notice for Zmodem, Xmodem, and Ymodem Protocols.**

```
Putting File(s) by FTP.
```

Figure 18. **“Putting Files” Notice for FTP Protocol.**

**All Acknowledgement files are sent as separate files. If the TP is also using compression, each file is separately compressed. (See Figure 34 for a description of Acknowledgement file names).**

If the TP interface software detects that the transmission of Acknowledgment Files did not complete successfully, the message in Figure 19 will be displayed followed by the Main Menu (Figure 26). If this happens three times in a row, the TP will be disconnected.

```
Error transmitting Acknowledgment File(s).
```

Figure 19. **Acknowledgment File Transmission Error Message.**

If the TP interface software does not detect an error, the message shown in Figure 20 will be displayed.

```
Acknowledgment File(s) transmission complete.
```

Figure 20. **Acknowledgment File Transmission Complete Message.**

## **SECTION 2 DATA COMMUNICATIONS**

## **.01 IRS Front-end Processing Subsystem (FEPS) (Continued)**

Next the FEPS will ask if the TP wants to send a file as shown in **Figure 21**.

```
Do you want to send a file? Y/[N]: Y or y
```

Figure 21. **Send File Prompt.**

If the TP enters anything other than “Y” or “y”, the Main Menu (Figure 26) will be redisplayed. If there are no Acknowledgment files for the TP to receive and the TP fails to respond affirmatively three times in a row, the TP will be disconnected.

Otherwise, the next prompt depends on the file transfer protocol being used. If the TP is using Zmodem, Ymodem or any mode of Xmodem, the FEPS will prompt the TP to start the file transfer as shown in Figure 22.

### **(2) Send File(s)**

```
Enter an upload command to your program now.
```

Figure 22. **Modem Upload Prompt for Zmodem, Xmodem, Ymodem Protocols.**

If the TP is using the FTP protocol, the FEPS will prompt the TP to supply a file name as shown in Figure 23. After supplying the file name the TP will be notified that the FTP transfer is beginning. This notice is also shown in Figure 23.

```
Enter the LOCAL name of the file you  
are sending from your system: myfile
```

```
Getting file by FTP.
```

Figure 23. **FTP File Name Prompt.**

Once the TP has been notified that the file transfer is beginning (Figure 22), the TP has **60 seconds to begin the file transfer**. **If the FEPS does not receive at least part of the TP’s file within 60 seconds, the TP will be disconnected.**

## **SECTION 2 DATA COMMUNICATIONS**

## **.01 IRS Front-end Processing Subsystem (FEPS) (Continued)**

If the FEPS does not detect an error, the transmission confirmation message shown in Figure 24 will be displayed followed by the Main Menu (Figure 26). If the TP hangs up without receiving the confirmation message, the file may be discarded and a Communication Error Acknowledgment File may be generated.

**The transmission confirmation message contains the Global Transaction (GTX) Key and the Acknowledgment Reference File Name.** The GTX Key is the unique identifier assigned by the FEPS to the file sent by the TP, and is used to track the processing of the file and its subsequent acknowledgment. The Acknowledgment Reference File Name is used when constructing the name of the acknowledgment file delivered to the TP.

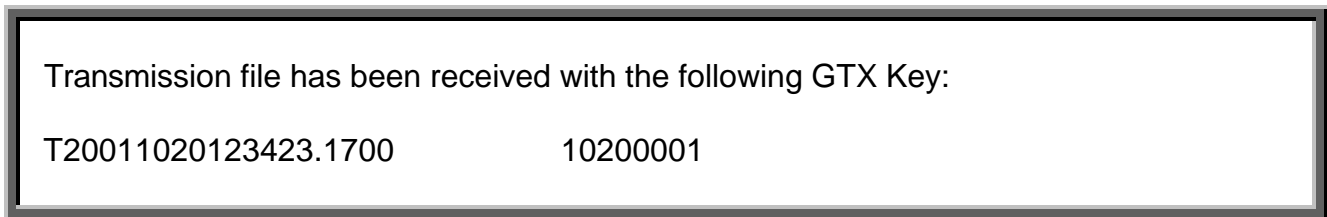


Figure 24. **Transmission Confirmation Message Display.**

If the FEPS detects that the transmission did not complete successfully, the message in Figure 25 will be displayed followed by the Main Menu (Figure 26). If this happens three consecutive times, the TP will be disconnected.

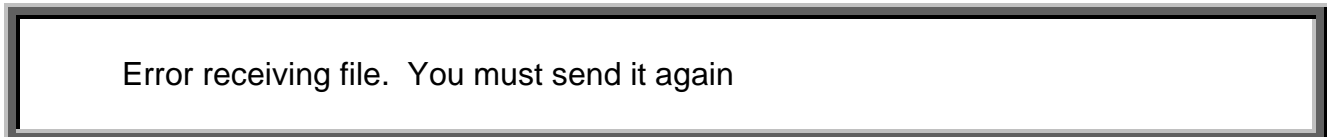


Figure 25. **Transmission Receipt Error Message**

## **SECTION 2      DATA COMMUNICATIONS**

## .01 IRS Front-end Processing Subsystem (FEPS) (Continued)

The Main Menu is redisplayed as shown in Figure 26. The TP can now end the session by choosing "Logoff", receive/transmit a file by choosing "Receive/Send File(s)", change the file transfer protocol by choosing "Change File Transfer Protocol", or change the compression method by choosing "Change Compression Method".

Another batch of returns or ETDs can be transmitted.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report

Enter your choice: 8 (or any other invalid character)
```

Figure 26. Redisplay of Main Menu.

**If the TP enters a character that is not one of the listed number choices, an invalid menu selection message along with the Main Menu will be displayed as shown in Figure 27. If the TP fails to make a valid selection in three attempts, the TP will be disconnected.**

```
Invalid menu selection. Try again.

MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report

Enter your choice: 1
```

Figure 27. Invalid Main Menu Selection.

## SECTION 2 DATA COMMUNICATIONS

## **.01 IRS Front-end Processing Subsystem (FEPS) (Continued)**

### j. Request Transmission Status Report

A Transmission Status Report may be requested from the Main Menu shown in Figure 28. See section 7 for examples of Transmission Status Reports. A transmission status report will show the status of all transmissions submitted by the TP since 12:00 a.m. five days ago. If the TP is a state taxing authority and transmit state Acknowledgement files, the report shows the status of all Acknowledgements that have been received and redirected to a TP since 12:00 a.m. five days ago. Only one report may be requested per TP session. The report is returned to the TP in a file.

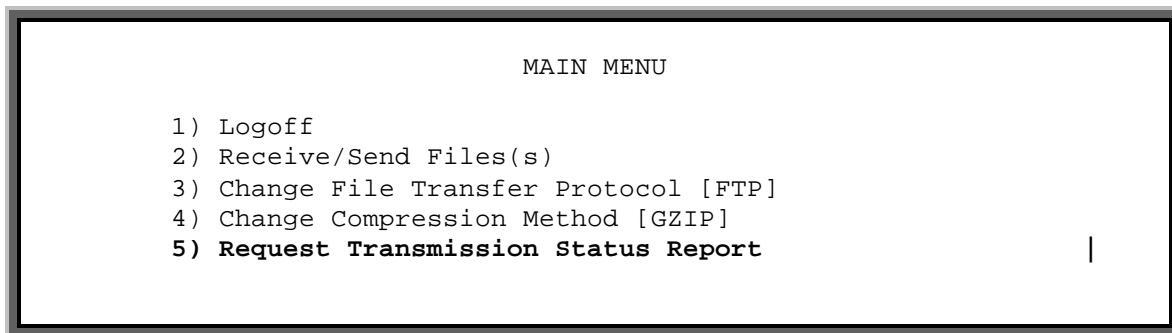


Figure 28. Main Menu Display

When the TP chooses the “Request Transmission Status Report” menu item, a message notifying the TP that the report transfer is about to begin is displayed. The message depends on the protocol being used. For Zmodem, Xmodem, or Ymodem, the message in Figure 29 is displayed. For FTP, the message shown in Figure 30 is displayed. The file transfer will begin after the appropriate notice.

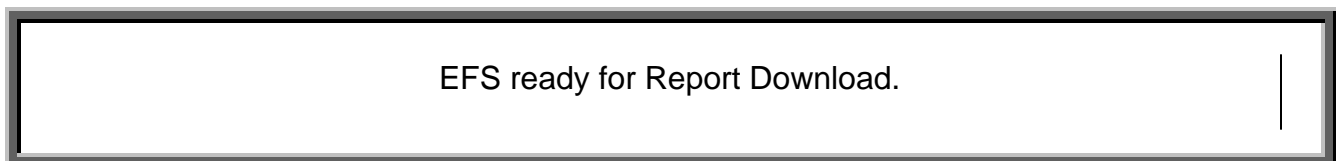


Figure 29. Modem Download Notice

## **SECTION 2 DATA COMMUNICATIONS**

**.01 IRS Front-end Processing Subsystem (FEPS) (Continued)**

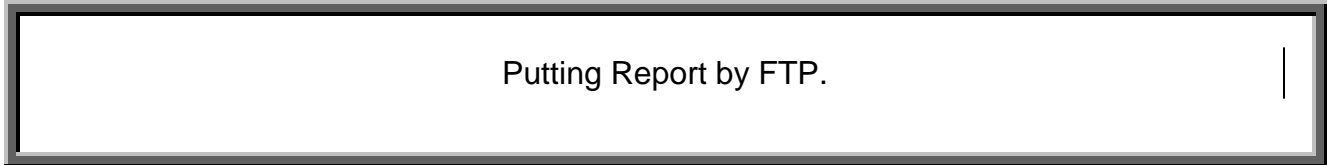


Figure 30. FTP “Putting Report File” Notice

If the TP is also using compression, the report is compressed. (See Appendix D for a description of Transmission Status Report file names.)

k. Logoff

If the TP chooses to logoff, the FEPS will perform any necessary clean up activities, record statistical information in the FEPS database, and then display the message shown in **Figure 31**. **The TP should not hang up before receiving the disconnect message. If the TP does hang up prematurely, the FEPS may not complete its cleanup activities. This could result in the TP receiving acknowledgment files again in the next login session or in having a submission file discarded.**



Figure 31. End of TP Session Message.

l. Example of Logon, Receive, Send, Logoff

**Figure 32** illustrates a complete TP session including login, receipt of Acknowledgment files, transmission of a tax return file, and session termination.

(See next page for Figure 32.)



## SECTION 2 DATA COMMUNICATIONS

### .01 IRS Front-end Processing Subsystem (FEPS) (Continued)

\*\*\*\*\*WARNING\*\*\*\*\*

Unauthorized access is prohibited by Public Law 99-474  
"The Computer Fraud and Abuse Act of 1986"

This is a United States Government system. It is intended for  
The communication, transmission, processing, and storage of  
Official and other authorized information only.

USE OF THIS SYSTEM CONSTITUTES CONSENT TO  
MONITORING AT ALL TIMES AND IS NOT SUBJECT  
TO ANY EXPECTATION OF PRIVACY.

AUTHORIZED USE ONLY! ACCESS TO THIS US GOVERNMENT SYSTEM CONSTITUTES  
CONSENT TO MONITORING FOR LAW ENFORCEMENT AND OTHER PURPOSES.

Login: 00000

Password: **password**

Last login: Sun Aug 13 10:58:58 from computername

-----  
F O R O F F I C I A L U S E O N L Y

```

# ##### ####
# # # #
# # # ####
# ##### #
# # # # #
# # # ####
```

U.S. Government computer

-----  
F O R O F F I C I A L U S E O N L Y

MAIN MENU

- 1) Logoff
- 2) Receive/Send File(s)
- 3) Change File Transfer Protocol [ZMODEM]
- 4) Change Compression Method [NONE]
- 5) Transmission Status Report

Enter your choice: 2

Figure 32. TP Session to Pick Up Acknowledgments and Transmit a Tax Return File.

## SECTION 2 DATA COMMUNICATIONS

### .01 IRS Front-end Processing Subsystem (FEPS) (Continued)

```
Number of Acknowledgment File(s) in outbound mailbox: 003

Are you ready to receive files? Y/[N]: Y

EFS ready for modem download.

Acknowledgment File(s) transmission complete.

Do you want to send a file? Y/[N]: Y

Enter an upload command to your modem program now.

Transmission file has been received with the following GTX Key:

T20011020123423.1700                10200001

      MAIN MENU

      1) Logoff
      2) Receive/Send File(s)
      3) Change File Transfer Protocol [ZMODEM]
      4) Change Compression Method [NONE]
      5) Transmission Status Report

Enter your choice: 1

DISCONNECTING FROM EFS.
```

Figure 32 (cont). **TP Session to Pick Up Acknowledgments and Transmit a Tax Return File.**

#### 10. Global Transaction (GTX) Key Format

- a. Global Transaction (GTX) Key example: SYYYYMMDDhhmmss.xxxx.

S = Processing Site Identifier,  
T = Memphis  
U = Martinsburg

YYYY = Year, Year, Year, Year

MM = Month, Month

DD = Day, Day

hh = hour, hour

mm = minute, minute

ss = second, second

xxxx = milliseconds

## SECTION 2 DATA COMMUNICATIONS

### .01 IRS Front-end Processing Subsystem (FEPS) (Continued)

- b. The Global Transaction (GTX) key is the file name on the UNIX FEPS machines and can also be used by the Help Desk Staff to research the status of a transmission. However, the **Acknowledgement Reference File Name is MMDDnnnn followed by an extension as shown below.**

#### 11. Acknowledgment File Name Formats

The format of the Acknowledgement Reference Name is MMDDnnnn where MM month and DD day match the GTX Key. The nnnn number is a 4-digit sequence number generated by the **FEPS**. The Reference Name is used to generate the Acknowledgement File Name.

The **FEPS** acknowledgment files will be named as described in **Figure 33**.

Form and Format	ACK Ref. File Name (Note 1)	ACK Ref. File Name w/ GZIP (Note 2)	ACK Ref. File Name w/ COMPRESS (Note 3)
1041/ETD - Proprietary TRANA/TRANB/RECAP)			
<b>EMS Error Acknowledgement</b>	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgement	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
<b>State Ack Transmission</b>			
<b>EMS Error Acknowledgement</b>	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
<b>EMS Acceptance Acknowledgement</b>	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
<b>State Ack Redirected to TP ETIN</b>	MMDDnnnn.SAK	MMDDnnnn.GZ	MMDDnnnn.Z

Figure 33 **ACK File Names for Ymodem Batch and Zmodem protocols.**

**Note 1: MM = month  
DD = day  
nnnn = 4 digit sequence number**

MMDD is taken from the GTX Key.  
nnnn is a 4-digit sequence number generated by the FEPS at the time the TP submitted the file.

## **SECTION 2 DATA COMMUNICATIONS**

### **.01 IRS Front-end Processing Subsystem (FEPS) (Continued)**

(Item 11, continued.)

**Note 2:** GZIP will preserve the uncompressed ACK file name (e.g., MMDDnnnn.ACK) in its archive.

**Note 3:** Compress does not preserve the uncompressed ACK file name.

If a transmitter submits a file that is given the GTX Key "T20011020154710.0800", the first four digits of the **Acknowledgement Reference File Name** would be "1020". The next four digits would be a **sequence number generated by the FEPS**, e.g., "0001". The **Acknowledgement Reference File Name**, derived from the date and the Trading Partner DataBase, would then be "10200001". A FEPS Communications Error Acknowledgement File would be named "10200001.NAK". A UNISYS Acknowledgement File would be named "10200001.ACK".

If the Acknowledgement File were compressed with **GZIP**, it would be named "10200001.GZ".

If the Acknowledgement File is compressed with Unix **COMPRESS**, it would be named "10200001.Z".

**Note 4: Two Acknowledgements are sent for files submitted in X12 format.**

If a TP submits a file that is given the GTX Key S20041020154710.0800," the first four digits of the reference name would be "1020." The next four digits would be a sequence number generated by the EMS, e.g., "0001." The reference name would then be "10200001." An EMS error Acknowledgement file would be named "10200001.NAK." An Acknowledgement from the Unisys system would be named "10200001.ACK." If the Acknowledgement file is compressed with gzip it will be named "10200001.GZ." If the Acknowledgement file is compressed with Unix compress it will be named "10200001.Z."

## SECTION 2 DATA COMMUNICATIONS

### .02 Receiving the Acknowledgment File

1. The Acknowledgement File identifies which returns have been accepted, rejected or identified as duplicates.
2. Each file of electronic returns transmitted to the Service will normally be acknowledged within two workdays of receipt.
3. If the Acknowledgement File is not received within two workdays, or if Acknowledgements are received for returns that were not transmitted on the designated transmission, immediately contact the Electronic Filing Unit e-Help Desk at the appropriate submission processing center for assistance.
4. The transmitter should match the Acknowledgement File back to the original file transmitted by using the IRS-assigned file name, either the 20 character GTX key or the Acknowledgement Reference File Name.

**The Acknowledgement Reference File Name is a combination of "MMDD" and a 4-digit sequence number plus ACK or NAK file extension.**

**Note: "MM" represents month and "DD" represents day of the transmission. The 4-digit sequence number is stored in and assigned by the FEPS. Transmitters Profile DataBase is incremented each time a transmission file is received by the FEPS.**

*Any electronically transmitted return or **Electronic Tax Document (ETD)** that is not accepted by the Service has NOT been accepted for processing, and must be resubmitted and acknowledged as accepted before it is considered filed.*

5. The FEPS will supply the GTX key and Acknowledgement Reference File Name (MMDDnnnn) to the transmitter at the end of the transmission confirmation message as shown below:

Transmission file has been received with the following GTX Key:

T20011020123423.1700                      10200022

In this example the GTX key is the 20-character date time stamp and the Acknowledgement Reference File Name is to the right of it. The GTX key uses the following format:

SYYYMMDDhhmmss.xxxx

S        = System ID  
          **T = Memphis**

**U = Martinsburg**

YYYY    = year  
MM      = month  
DD      = day  
hh      = hour  
mm      = minute  
ss      = second  
xxxx    = milliseconds

## SECTION 2 DATA COMMUNICATIONS

### .02 Receiving the Acknowledgment File

5. (continued)  
For the Acknowledgement File Reference name, "1020022" represents 10<sup>th</sup> month, 20<sup>th</sup> day, transmission sequence number 22 for that day for that Trading Partner.
6. When a return **or an ETD or a Transmission** has been rejected after three attempts, contact the appropriate submission processing center's Electronic Filing Unit e-Help Desk for assistance.
7. NOTE: there is no concatenation for 1041.
8. Note: If using YMODEM-Batch, the FEPS sends each Acknowledgment File as a separate file. Block zero ("0") identifies the filename.

Data is transmitted starting in Block one ("1") up to Block 255 and then the block number rolls to Block 0. the last block file is padded with "CtZl Z" characters. The next transmission packet should be the EDT character. If there is another file, the next block, Block "0" will contain the next file name. A Block 0 without a filename will be followed by the EDT character.

9. Note: If using ZMODEM, each Acknowledgment File is sent separately "zfin" at the end of all files.
10. For Communication Error Messages, see Section 2 on Communications Error Messages.
11. For information on how to read the Acknowledgement File, see Section 7
12. For information on how to batch return transmission files and match them with ACK files, see Section 7.

## SECTION 2 DATA COMMUNICATIONS

### .03 Transmitting Returns

1. All transmissions-related records are validated separately prior to validation of forms and schedules. **If there are errors with the transmission, the FEPS will reject the file and return a Communication Error ACK.** Any file in the TP outbound mailbox must also be picked up by the TP before additional transmissions can be sent.
2. Immediately after receiving the ACK File(s), **if there are any**, the transmitter may transmit a file with the required records in the following sequence:
  - a. Transmitter records: TRANA and TRANB. These records identify the transmitter.
  - b. Tax Return or Electronic Tax Documents (ETDs) records: See Part II (part b of this document) Record Layouts for exact identifications for the return (RET), schedules (SCH), forms (FRM), statements (STM), state records (ST), and summary record (SUM).
  - c. RECAP record: The RECAP summarizes the transmission and is similar to the "trailer" of a file.

After completing a transmission, the TP may select Receive/Send from the main menu to send another transmission.

**NOTE: TRANSMISSIONS ARE NOT VALIDATED DURING RECEIPT OF THE FILE. ONLY AFTER THE MESSAGE, "Transmission has been received with the following GTX Key:", WILL THE ENTIRE TRANSMISSION BE VALIDATED. WHEN THE FIRST TRANSMISSION ERROR IS ENCOUNTERED, THE FEPS WILL DISCONTINUE VALIDATION AND GENERATE THE APPROPRIATE ERROR MESSAGE IN A COMMUNICATION ERROR ACKNOWLEDGMENT FILE. IT IS RECOMMENDED THAT THE TRANSMITTER RE-VALIDATE THE ENTIRE FILE BEFORE RE-TRANSMITTING CORRECTIONS TO ALLEVIATE SUBSEQUENT COMMUNICATION ERRORS, WHICH WILL GENERATE ADDITIONAL COMMUNICATION ERROR ACKNOWLEDGMENT FILE(S).**

3. See Section 10, FEPS Transmission Validation, for a list of all Communication Error Message.

## SECTION 2 DATA COMMUNICATIONS

### .04 Problem Transmissions

1. When the transmitter disconnected during a transmission, or when the FEPS detected a transmission format error, the FEPS will send a Communications Error Acknowledgement (ACK) File, which indicates why the transmission was not processed.
2. The Communications Error ACK File will be sent any time a transmission level error is detected, whether or not other acknowledgment records are ready to be picked up. A Communications Error ACK File will **NOT** be sent if the transmitter only picks up acknowledgment files, and then selects logoff to disconnect the line.
3. Unless using Zmodem, Dial-up Transmitters should not transmit more than 500 electronic returns per transmission because if disconnected, the long distance charges could be costly. If the transmitter is not using file compression, fixed format data will take a longer amount of time to transmit than variable format data. If more than 500 returns are ready to be transmitted via dial-up, they should be sent in subsequent transmissions.

**NOTE: If using ZMODEM with Checkpoint/Restart, a Dial-up or internet filer may file up to 10,000 returns per transmission.**

**If a transmitter is using one of the high-speed transfer protocols, up to 10,000 returns may be filed per transmission.**

4. **NOTE: THIS FEATURE WILL NOT BE USED FOR TAX YEAR 2004, PROCESSING YEAR 2005.** The FEPS supports **ZMODEM Checkpoint/Restart**. To utilize this feature, the transmitter's communication package's ZMODEM setting for "Crash Recovery" should be set to "**ON**". If a transmission is aborted, the EPS stores the partially transmitted file under the file name used by the transmitter in the ZMODEM protocol. If the next time the transmitter logs on and attempts to send the same previously named file, after receiving ACK Files, the FEPS will resume receiving the rest of the file. However, if on the next session, the transmitter attempts to send a new file, the previous partially received file will not be processed. In such a case, the transmitter will have to retransmit the whole file. **For any other protocol, aborted transmissions must be restarted** from the beginning since there are no checkpoint/restart capabilities
5. Layout of Communications Error Acknowledgment File
  - a. Each Communication Error Acknowledgment File will have a sequence number assigned and the file will be sent to the transmitter in the order of the error.

Example: A transmitter's first transmission was successful, but the second one was aborted because of line noise. The first ACK File would be a regular one regarding acceptance/rejection of the returns within the transmission, followed by a Communications Error ACK File regarding the aborted transmission. Since the first transmission was sent on the UNISYS for processing, the Acknowledge for this file will be returned to the Trading Partner at a later time than when the Communication Error ACK was returned for the second file.



## **SECTION 2 DATA COMMUNICATIONS**

### **.04 Problem Transmissions (Continued)**

b. The layout of the Communications Error Acknowledgment File is below:

**0120\*\*\*\*TRANA9blanksTHIS IS A COMMUNICATIONS ERROR ACKNOWLEDGMENT  
FILE47blanks#**

(The TRANA portion of the file is a total of 72 characters followed by 47 blanks and the pound sign (#) in the 120th position.)

**0120\*\*\*\*TRANB TRANSMISSION MMDDnnnn ON MM/DD/YYYY, HH:MM:SS WAS  
UNSUCCESSFUL DUE TO THE FOLLOWING CONDITION:**

(The TRANB portion of the file is followed by blanks and a pound sign (#) in the 120th position; "Month,Month,Day,Day" = MMDD; "nnnn" = Transmission Sequence Number.)

**0120\*\*\*\*ACK**

(The ACK portion of the file containing one of the above Communication Error messages appears here, followed by blanks and a pound sign (#) in the 120th position.)

**0120\*\*\*\*RECAP**

(The RECAP portion of the file is followed by 106 blanks and the pound sign (#) in the 120th position.)

## SECTION 3 TRANSMISSION FILE FORMAT

### .01 General Description

1. All transmission data must be in ASCII format. No binary fields may be transmitted.
2. A transmission session will normally consist of three parts:
  - a. First, the communications link must be established using acceptable protocol.
  - b. Next, the transmitter will receive the acknowledgment transmission containing information about the previous transmission session, if an acknowledgment file exists.
  - c. Then, the return record transmission may commence. The return record transmission will consist of 1) a series of logical records, beginning with the TRANA record, 2) some number of logical return records, and 3) a RECAP Record.

**NOTE: THIS FEATURE WILL NOT BE USED FOR TAX YEAR 2004, PROCESSING YEAR 2005.** CAUTION: Dial-up filers not using ZMODEM with Checkpoint/Restart should not file more than 500 returns per transmission because if the line is disconnected, they will incur long distance charges for the initial partial transmission and the subsequent re-transmission. Dial-up filers using Zmodem with Checkpoint/Restart can file a maximum of 10,000 returns per transmission (Return Sequence Numbers 0000 – 9999). Dedicated leased line filers can file a maximum of 10,000 returns per transmission

3. All return records must be in ascending order by Declaration Control Number (DCN) and Return Sequence Number (RSN).
4. Two four-byte fields (the Record Control Information) must precede each record within a transmission. The first four-byte field is a record Byte Count that will contain a count of the number of bytes within the logical record including the four bytes for the counter itself, four bytes for the Start of Record Sentinel (\*\*\*\*), and one byte for the Record Terminus Character (#). The second four-byte field will be the Start of Record Sentinel, which must be four asterisks (\*\*\*\*).
5. Every record must have the Record Terminus Character (#) as its last significant byte. Note that provisions have been made to allow for non-significant padding to exist following the Record Terminus Character, i.e., **CR or LF** may be added after the Record Terminus Character to fill up a physical block size. This is permitted to accommodate all the different computer systems being used to transmit data.

## **SECTION 3 TRANSMISSION FILE FORMAT**

### **.01 General Description (Continued)**

6. The first records on a transmitted file, the TRANA and TRANB Records, contain information regarding the transmitter and file format. These records should be followed by the records comprising the tax returns being transmitted.
7. The end of the logical transmission is signaled by the literal "RECAP". It is followed by the RECAP Record data and the Record Terminus Character (#).
8. The TRANA, TRANB and RECAP records are fixed-length records of 120 bytes each. Any non-significant field should be blank-filled.
9. A tax return will consist of a variable number of fixed length or variable length records. The size and format of the logical record for each page of each schedule, form, etc., are specified in Section 11 Record Layouts.
10. Each logical record should contain all data fields pertaining to one printed page of an official schedule, form, or line of a Statement Record. Therefore, the logical record contains an entire schedule or form, or a logical part (i.e., PG01 or PG02) of a schedule or form, or line of a Statement Record.
11. Each complete tax return must consist of all logical records pertaining to it in the following sequence:
  - Form 1041 Page 1 – 4; (or pages 1-2 if pages 3-4 are not needed.)
  - Schedules in alphabetical order or in Attachment Sequence Number order as preprinted on the official IRS form;
  - Forms in numerical order or in Attachment Sequence Number order as preprinted on the official IRS form;
  - Statement Records;
  - Summary Record.
12. Schedule, Form, and Statement Records can contain additional sequential Page Records if the record consists of more than one printed page. (Pages are only numbered within a schedule, form, or statement record, not across the return.) All records must appear in the order above with the proper control information. The counts of the schedules and forms must match the counts in the Summary Record or the return will be rejected.
13. The file should be unlabeled (no standard header or trailer records).

## **SECTION 3 TRANSMISSION FILE FORMAT**

### **.01 General Description (Continued)**

14. Each file must contain only complete returns.
15. The page should not be generated if there are no entries on a page record of a schedule or form. A blank page (Record ID Group only) will cause the return to be rejected, except in cases where multiple forms require that one page be present when the other page is present.

## **SECTION 3 TRANSMISSION FILE FORMAT**

### **.02 Fixed and Variable Length Options**

There are two options available for transmitting logical tax return records: fixed length (fixed format) and variable length (variable format). (The Transmitter Records TRANA, TRANB, and RECAP Record are not tax return records.)

#### **1. Fixed Length Option (Fixed Format)**

The fixed length option requires the complete tax return to be transmitted exactly as defined in Section 11 Record Layouts. All fields must be present. If a field contains no data, it must be blank-filled or zero-filled. The fixed length option is indicated by an "F" in the Record Type (SEQ 100) of the TRANS Record A (TRANA).

When the fixed length option is used, the following data field conventions must be followed:

##### **a. Alphanumeric Fields - Fixed Format**

- (1) Left-justify the field with trailing blanks.
- (2) When a "literal" is included in the field description, enter the literal value exactly as specified in Section 11 Record Layouts, left-justified. Trailing blanks must be entered.

NOTE: The trailing blanks are not shown in the Record Layouts.

##### **b. Numeric Fields - Fixed Format**

- (1) Unsigned numeric fields: Right-justify with leading zeros.
- (2) Signed numeric fields (money amounts): Right-justify with leading zeros, reserving the right-most position for the sign. A blank ( ) indicates a gain and a minus sign (-) indicates a loss.
- (3) Signed numeric fields that can also contain literal values:  
Enter signed numeric fields as described above. When entering a literal value, left-justify and blank-fill the field.

## SECTION 3 TRANSMISSION FILE FORMAT

### .02 Fixed and Variable Length Options

#### 2. Variable Length Option (Variable Format)

The variable length option provides for the transmission of only control information, including the record ID group, significant data fields, and significant data within individual fields. The variable length option is indicated by a "V" in the Record Type (SEQ 100) of the TRANS Record A (TRANA).

When the variable length option is used, the following data field conventions must be followed:

##### a. Alphanumeric Fields - Variable Format

- (1) Left-justify data in the field. Do not enter leading blanks. Trailing blanks are dropped.
- (2) When a "literal" is included in the field description, enter the literal value exactly as specified in Section 11 Record Layouts, left-justified. Only the value of the literal (including embedded blanks) must be entered. Trailing blanks are dropped.

##### b. Numeric Fields - Variable Format

- (1) Unsigned numeric fields: In most cases, leading zeros may be dropped.

Leading zeros cannot be dropped from the following:  
Date fields, Ratio (percentage) fields, Business Code field of Schedules C and Agricultural Activity Code field of Schedule F.

- (2) Signed numeric fields (money amounts): Leading zeros are dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or a loss, the minus sign (-) must be entered in the last position of the signed numeric field.

## SECTION 3 TRANSMISSION FILE FORMAT

### .02 Fixed and Variable Length Options (Continued)

- (3) Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify the field; it is not necessary to enter trailing blanks.

#### c. Tax Form, Schedule, and Form Records - Variable Format

When transmitting in variable format, each Tax Form (Form 1041) Schedule and Form Record will begin with the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format shown in the record layouts. This is followed by the Record ID Group. Following the Record ID Group are the data fields. Each data field is preceded by the applicable Field Sequence Number, which is enclosed by square bracket field delimiters, “[” and “]”. The Field Sequence Number is a 4 position number. However, it is permissible to drop the first zero when bracketing the field sequence number. A minimum of three position must be present. For example, you can use [0010] of [010] for Primary SSN of Page 1 of the Tax Return record. The Record Terminus Character (#) follows the last data field in the record.

Example:

nnnn\*\*\*\*RECORD ID GROUP [1st field sequence number]DATA...[next field sequence number]DATA...# ("nnnn" is the record byte count)

**NOTE: THE FOLLOWING THREE CHARACTERS "[", "]", and "#" ARE RESERVED AS DELIMITERS AND CANNOT APPEAR AS DATA CHARACTERS. See Section 5 for information about types of characters in electronically filed returns.**

#### d. Statement and Summary Records - Variable Format

All data fields of the Statement and Summary Records must be formatted as fixed length fields. If a field contains no data, it must be blank-filled or zero-filled, as appropriate.

When transmitting in variable format, each Statement and Summary Record will begin with the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format shown in the Part II Record Layouts. This is followed by the Record ID Group, the data fields formatted as fixed length fields, and the Record Terminus Character (#).

## SECTION 4 FILE FORMAT

### .01 GENERAL DESCRIPTION

All transmission data must be in ASCII Format. No binary fields may be transmitted.

- (1) All logical records must be transmitted electronically in a series of logical blocks. A four-byte counter must precede each logical record within a block. The byte count must include the length of the record plus the length of the byte count, the Start of Record Sentinel 4 asterisks ("\*\*\*\*") and the Record Terminus Character pound sign or hash mark ("#").

**NOTE: IBM byte counts must not be used. Using the IBM Byte Count will add four (4) positions to each record. This will increase the size of the record and shift everything over four (4) positions. This is not compatible with the Form 1041 programs.**

- (2) Every logical record must have as its last significant byte the Record Terminus Character ("#").
- (3) Records must be fixed (all records within the return are the same length) or variable (each record within the return is of the length shown on the form/schedule in Section 11).

The following data structures are acceptable:

1. Variable Length, unblocked records
2. Variable Length, blocked records
3. Fixed Length, unblocked records

A fixed length, blocked record, data structure is unacceptable, as this format will produce blank padding between logical records within the block.

- (4) Files must not contain more than 500 Form 1041 tax returns in a single transmission when using a dial-up connection.
- (5) The first record on a transmitted file (the TRANA and TRANB records) contains information regarding the transmitter and file format. The records comprising a tax return being transmitted should follow this record. The record after the Summary Record of a transmitted file is the RECAP Record, which provides a total return count (Field #0030) which is compared to the IRS computer count. The TRANA Record also uniquely identifies each file transmitted. Field #0080 (Transmission Sequence Number) of the record is used for this purpose.



## **SECTION 4 FILE FORMAT**

### **.01 GENERAL DESCRIPTION – (Continued)**

- (6) A tax return will consist of a variable number of fixed-field records. The size and format of the logical record for each page of each form, schedule etc., are specified in Section 11. In addition, a variable field/record format for Schedule K-1 is acceptable. See details under Variable Length Option.
- (7) Each logical record should contain all data fields pertaining to one printed page of an official form or schedule or to a line of a statement. Therefore, the logical record contains an entire form or schedule, or a logical part (i.e., PG01 or PG02 of a form or schedule, or a line of a statement).

## **SECTION 4     FILE FORMAT**

### **.02     RETURN SEQUENCE ORDER**

The sequence of a complete Form 1041 tax return file submission is as follows:

- (1) Transmission (TRANA and TRANB) Record (REQUIRED)
- (2) Form 1041Return (RET) Record Pages 1 and 2 (REQUIRED)
- (3) Schedule (SCH) Records - must be transmitted in ascending alpha sequence.

**Note: If a schedule has the same alpha as another schedule, then the schedule must be transmitted in ascending numeric order. (i.e. Schedule A of Form 8609 will follow Form 8609)**

- (4) Form (FRM) Records - must be transmitted in ascending numeric sequence.
- (5) Payment Record
- (6) Statement (STMnnn) Records for forms and schedules other than Schedule K-1.
- (7) Preparer Note Explanation
- (8) Election Explanation
- (9) Regulatory Explanation
- (10) Schedule K-1 (Form 1041) Records - must be transmitted in ascending numeric sequence.
- (11) Schedule K-1 (Form 1041) Statement (Stmb99) Records if applicable, must be transmitted in ascending numeric sequence and **must** trail the corresponding Schedule K-1.
- (12) State Record (Optional)
- (13) Summary Record (REQUIRED)

## **SECTION 4     FILE FORMAT**

### **.02     RETURN SEQUENCE ORDER**

#### **(14)   RECAP Record (REQUIRED)**

The end of a logical transmission will be signaled by the literal "RECAPb" Field #0000 of the Record ID) followed by the RECAP Record data and then the Record Terminus Character.

**Note:** Do not generate a page of a form or schedule if there are no entries on the page record. A blank page (Record ID only) will cause the return to reject. (Except in cases where multiple forms or schedules require that one page be present if the other is).

## SECTION 4 FILE FORMAT

### .03 FIXED LENGTH OPTION (Fixed Format)

The Fixed Length Option requires that the entire tax return be transmitted exactly as defined in the record layouts, and all fields must be present. If a field contains no data, it must be blank-filled or zero-filled. A "F" in the Record Type Indicator (Field #0100) of the Transmission (TRANA) Record should indicate the Fixed Format.

**NOTE:** Fixed and Variable data should not be submitted in the same transmission.

When the fixed length option is used, the following data field conventions must be followed:

#### (1) Alphanumeric Fields - Fixed Format

- (a) Left-justify the field with trailing blanks.
- (b) Fields defined, as containing literal values (including embedded blanks) must be as specified in the Record Layouts. Trailing blanks must be entered.

**NOTE:** The trailing blanks are not shown in the Record Layouts.

#### (2) Numeric Fields - Fixed Format

- (a) Unsigned numeric fields: Right-justify with leading zeros.
- (b) Signed numeric fields (money amounts): Right-justify with leading zeros, reserving the right-most position for the sign. A blank ( ) indicates a gain and a minus sign (-) indicates loss.
- (c) Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify and blank-fill the field.

## SECTION 4 FILE FORMAT

### .04 VARIABLE LENGTH OPTION (Variable Format)

The Variable Length Option provides for the transmission of only key fields and significant data fields within a return record. The TRANA, TRANB, Statement Record, Summary, RECAP Records, Preparer Note, Election Explanation and Regulatory Record must be transmitted in a Fixed Format

- (1) A "V" in the Record Type Indicator will indicate the Variable Format (Field #0100) of the Transmission (TRANA) Record. In this format, the data field is preceded by the applicable field identification number shown in specific record layouts. The field identification number is enclosed within square bracket field delimiters ([ ]).

**NOTE: Variable and Fixed data should not be submitted in the same transmission.**

**NOTE: The Record Control Information must precede any variable format but must not be preceded by Field Numbers.**

- (2) The Record Control Information and the Record Terminus Character must remain in Fixed Format. The individual data fields need only contain the significant data (i.e., no leading zeros or trailing blanks).
- (3) **IMPORTANT: THE FOLLOWING THREE CHARACTERS left bracket "[", right bracket "]", and pound sign or hash mark "#" ARE RESERVED AS DELIMITERS AND MAY NOT APPEAR AS DATA CHARACTERS.**
- (4) For Variable Length Records the following data field conventions must be followed:  
Alphanumeric Fields - Variable Format
  1. Left - justify data in field. Do not enter leading blanks. Trailing blanks may be dropped.
  2. Fields defined as containing literal values must be as specified in the Record Layouts. Only the value of the literal (including embedded blanks) must be entered. Trailing blanks may be dropped.

#### Numeric Fields - Variable Format

1. Unsigned numeric fields, leading zeros must be dropped, except for date and percentage fields.

## SECTION 4 FILE FORMAT

### **.04 VARIABLE LENGTH OPTION (VARIABLE FORMAT) – (Continued)**

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2. Signed numeric fields (money amounts): Leading zeros may be dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or loss, the minus sign ("-") must be entered in the last position of the signed numeric field.
3. Signed numeric field that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify the field, it is not necessary to enter trailing blanks.
4. Data is "butted up" (or concatenated) to field identifier with no intervening spaces.

**NOTE: The Byte Count must include the four character Byte Count field, the record sentinel field and all left/right brackets including the field numbers.**

#### (5) Statement and Summary Records - Fixed Format

Because the individual data fields of the Statement and Summary Records are not keyed to Field Sequence Numbers, all the data fields must be formatted as fixed length fields, so the data will appear in the correct positions. If a field contains no data, it must be blank-filled or zero-filled.

When transmitting in fixed format, each Statement and Summary Record will begin the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format as shown in the Record Layouts. This is followed by the opening square bracket field delimiter ([), the Record ID, the data fields formatted as fixed length fields, the closing square bracket field delimiter (]), and the Record Terminus Character (#).

See Section 5 for Statement Record information.

## **SECTION 5      TYPES OF RECORDS**

### **.01 TRANSMISSION RECORD (REQUIRED)**

The first record on each file must be the Transmission (TRANA and TRANB) Record that will identify the Transmitter, the file format and the specific file being transmitted. The Transmitter is the firm transmitting directly to the IRS.

### **.02 TAX RETURN RECORD (Form 1041) (REQUIRED)**

The second record is the Return Record. Each tax return must start with a Form 1041 Page 1 and followed by a Form 1041 Page 2, 3 and 4.

### **.03 SCHEDULE RECORD**

If Schedule Records are included in the return they should follow the Form 1041 return and be the second series of records. Each Schedule Record within a Form 1041 contains a Schedule Occurrence Number (Field #0005 for page 1). The Schedule Occurrence Number increments by one for each succeeding schedule. If a return contains several Schedules C and Schedules F, the Schedule C Schedule Occurrence Number would begin with 0000001 for both pages, incremented by one for each succeeding Schedule C. The first Schedule F Schedule Occurrence Number would also begin with 0000001 on both pages 1 and 2 and would also be incremented by one for each succeeding Schedule F (i.e., 0000002, 0000003, 0000004, etc). Each schedule page should appear in ascending alphabetical order by schedule type. For each schedule page filed the appropriate summary count should be incremented.

### **.04 FORM RECORD**

If Form Records are included in the return they should be the third series of records and should follow the schedules if present. Each form record within a Form 1041 return contains a Form Occurrence Number (Field #0005). The Form Occurrence Number increments by one for each succeeding form. If a return contains several Forms 4562 and Forms 4684, the Form 4562 Form Occurrence Number would begin with 0000001 for both page 1 and 2, incremented by one for each succeeding Form 4562. The first Form 4684 Form Occurrence Number would also begin with 0000001 on both pages 1 and 2 and would also increment by one for each succeeding Form 4684 (i.e., 0000002, 0000003, 0000004, etc). Forms must be in ascending numeric sequence order.

## SECTION 5 TYPES OF RECORDS

### .05 STATEMENT RECORD - (STMnnn)

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- (1) Statement Records are the series of records after Returns, Schedules, Forms and Payment Record (if applicable), and can be used only where the Record Layout specifies "**STMbnn**". Statement Records are only used WHEN:
  - a. The number of data items exceeds the number that can be contained in the Field provided on the electronic form or schedule. Data must be provided on a separate Statement (STM) Record; or
  - b. A statement of explanation is necessary under certain conditions (REQUIRED)
- (2) An optional statement (marked with an asterisk "\*" sign in the record layout) or a required statement (marked with a commercial at sign "@" in record layout) will contain at least one statement line record if corresponding fields contain significant data, otherwise the fields should contain blanks.
- (3) All Statement Records must be in Fixed Format.
- (4) The first 55 characters of a statement record are a combination of specific data and reserved fields. The record begins as: 0136, followed by \*\*\*\*. The total bytes for each line must equal 136.
- (5) Each line of a statement must contain the EIN of the primary taxpayer and is considered a record itself.
- (6) The Data Record field begins at position 56 and continues for 80 positions through position 0135. All 80 positions must be populated. The record concludes at position 0136 with the Record Terminus character.
- (7) Each Statement Record is given a sequential number from 001-96. Statement References 97, 98, and 99 are for Schedules D,J, and K-1, respectively. See Reject Code 296. References to statements on the tax return must be in ascending numeric sequence and must be referenced in the same sequence as they appear on the forms and schedules.

**NOTE: Although Statement Record reference numbers must be in ascending sequence, they do not have to be in consecutive numerical sequence.**

- (7) Each Statement Record may have up to 99 pages and each page may consist of 50 lines per page.



## **SECTION 5      TYPES OF RECORDS**

### **.05      STATEMENT RECORD - (STMbnn) – (Continued)**

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- (8) The 80 character literal description of data corresponding to any Statement Record within the return, containing non-tabular data (e.g. Field #0380 in Form 1041), will begin with line 1. Data should appear left justified as a continuous print line. The same statement may be continued with additional lines, consecutively numbered, until a maximum of 50 lines have been formatted for the first page or the end of the information needed to be formatted as a statement has been reached, whichever comes first. If additional lines are needed to complete a statement, an additional page with a maximum of 50 lines may be formatted continuing with the line numbering sequence starting with line one.
  
- (9) The Statement Record with tabular data may contain column headings (tabular column titles) spaced with the headings as they would appear on the printed form. If the statement data does not require tabulation, free format is allowed.

## SECTION 5 TYPES OF RECORDS

### **.06 SCHEDULE K-1 (Form 1041) STATEMENT RECORD - (STMb99)**

Statement (STMb99) – The Statement Record Literal for Schedule K-1 (Form 1041) must be written as STMb99.

Free form Statement Record for Schedule K-1. The Statement Record for a Schedule K-1 is used in place of paper attachments to the Schedule K-1. There is only 1 statement (STMb99) per Schedule K-1. The Schedule K-1 sequence range is 0000001-9999999. Statements Records and the Schedule K-1 must have the same sequence number and Employer Identification Number (EIN). A Schedule K-1 Statement Record (STMb99) must trail the corresponding Schedule K-1. The Statement Record (STMb99) for Schedule K-1 page 1 must trail the corresponding Schedule K-1 page 1. Each Statement Record may have up to 99 pages and each page may consist of 50 lines per page.

Example: (STM099)

Schedule K-1	Page 1	00-0000000		Sequence 1
STMb99	Page 1	00-0000000	LN 1	Sequence 1

Schedule K-1	Page 1	00-0000000		Sequence 1
STMb99	Page 1	00-0000000	LN 1	Sequence 1
STMb99	Page 1	00-0000000	LN 2	Sequence 1

**Note:** Statement Records (STM099 and STM100) may have up to 999 pages with 50 lines per page.

### **.07 PREPARER NOTE EXPLANATION**

The preparer record is to provide additional voluntary information related to the tax return but not required to be attached to the return.

## **SECTION 5    TYPES OF RECORDS**

### **.08 ELECTION EXPLANATION**

The election explanation record can be used when the taxpayer makes an election for certain tax treatment, status, exception or exemption based on an instruction for the tax form or in a related tax publication when there is no official IRS form designed for that purpose.

### **.09 REGULATORY EXPLANATION**

The regulatory explanation can be used when the taxpayer cites a specific regulation for certain tax treatment, status, exception or exemption when there is no official IRS form designed for that purpose.

### **.10 SUMMARY RECORD (REQUIRED)**

The Summary Record or Schedule K-1 Summary Record is the final record for each Form 1041 tax return. This record will contain 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.

### **.11 RECAP RECORD (REQUIRED)**

The RECAP Record is the final record in a return file. Fields in this record cross-reference the transmitter's information from the first record of the Transmission (TRANA and TRANB) Record. The RECAP Record contains a field that specifies the Total Return Count (Field #0030) for all the records submitted within the transmission.

Note: The Preparer Note, Election Explanation and Regulatory Explanation Records are allowed a maximum of 20 pages and 4,000 characters per page.

## SECTION 6 TYPES OF ACCEPTABLE CHARACTERS, ETC.

### .00 Name Controls in General:

- The Name Control consists of up to four alpha and /or numeric characters.
- The ampersand (&) and hyphen (-) are the only special characters allowed in the Name Control.
- The Name Control can have less but no more than four characters.
- **Note:** Do not include “dba” (doing business as) or “fbo” (for benefit of) as part of the Name Control.

### Business Name Control Valid Characters

- Alpha (A – Z)
- Numeric (0 – 9)
- Hyphen ( - )
- Ampersand ( & )

### Special Name Control Rules

- When the organization name contains the name of a corporation and the words “Trust” and “Fund” are both present; apply the corporate name control rules.
- If the organization name control contains the name of an individual and the words “Trust” and “Fund” are both present; apply the trust name control rules.

Name(s)	Name Control	Rule
<b>Estates:</b>		<b>Estates:</b>
Frank <u>Walnut</u> Estate, Alan Beech, Exec.	WALN	The Name Control is the first four characters of the deceased individual's last name. <b>Note:</b> The decedent's name may be followed by or preceded by "Estate" on the name line.
Estate of Jan <u>Poplar</u>	POPL	
Homer J. <u>Maple</u> Estate	MAPL	

## SECTION 6 NAME CONTROL, continued

Trusts and Fiduciaries:		Trusts and Fiduciaries – Derive the Name Control from the name of the trust as explained below.
<p><b>a.</b> Jan <u>Fir</u> Trust FBO Patrick Redwood Chestnut Bank TTEE</p> <p>Donald C. <u>Beech</u> Trust FBO Mary, Karen &amp;</p> <p>Testamentary Trust U/W Margaret <u>Balsam</u> Cynthia Fig &amp; Laura Fir</p> <p>Richard L. <u>Aster</u> Charitable Remainder Unitrust</p>	<p>FIR</p> <p>BEEC</p> <p>BALS</p> <p>ASTE</p>	<p><b>a.</b> If only an individual is listed, use the first four characters of the last name.</p> <p><b>Note:</b> Never include any part of the word "trust" in the Name Control.</p>
<p><b>b.</b> <u>Cedar</u> Corp. Employee Benefit Trust</p> <p><u>Magnolia</u> Association Charitable Lead Trust</p> <p><u>Maple-Birch</u> Endowment Trust John J. Willow, Trustee</p>	<p>CEDA</p> <p>MAGN</p> <p>MAPL</p>	<p><b>b.</b> When a corporation, association, or endowment is part of the Trust name, use the first four characters of the name of the corporation, association, etc.</p>

**SECTION 6 NAME CONTROL, continued**

Name(s)	Name Control	Rule
<p><b>Trusts and Fiduciaries, cont'd</b></p> <p><b>c.</b> Trust No. <u>12190</u> FBO Margaret Laurel</p> <p>ABCD Trust No. <u>001036</u> Elm Bank TTEE</p> <p><u>0020</u>, <u>GNMA</u> POOL</p> <p><u>GNMA</u> Pool No. <u>00100B</u></p> <p><b>d.</b> Michael <u>Teak</u> Clifford Trust</p>	<p>1219</p> <p>1036</p> <p>20GN</p> <p>100G</p> <p>TEAK</p>	<p><b>Trusts and Fiduciaries, cont'd</b></p> <p><b>c.</b> For numbered trusts and GNMA Pools, use the first four digits of the trust number, disregarding any leading zeros and/or trailing alphas. If there are fewer than four numbers, use enough letters from "GNMA" to complete the Name Control.</p> <p><b>d.</b> If the Trust is a "Clifford" Trust, use the last four characters of the last name.</p>

## SECTION 6 TYPES OF CHARACTERS

The following illustrates the various characters that are allowed in electronically filed returns:

**.01 ALPHA (A)** A - Z Upper case alpha characters only. (Literal - must be in the exact character string as shown in Section 11 Record Layouts)

**.02 NUMERIC (N)** 0 - 9 Numeric characters only - must be right-justified, zero-filled when using fixed format.

- (1) Money amount field (N) -12 characters - 11 numeric characters followed by a minus sign (-) to represent a negative amount, or followed by a blank space to represent a positive amount.

Whole dollars are only allowed (no cents); no decimals allowed;

Significant entries (not all zeros) - must be right-justified; zero-filled;

Non-significant entries - zero-filled or space/blank; no dollar signs, decimal points, or other non-numeric characters are allowed.

- (2) Percentage Fields for Form 1041 and related forms and schedules are 6 numeric characters.

Must be left-justified, zero-filled and no decimal points entered. (The decimal point is assumed to be between the third and fourth position).

**EXAMPLE:**    **25.32% = 025320**  
                  **105% = 105000**  
                  **If less than 100% - precede with one zero**

Non-significant Percentage Fields - zero-filled or space/blank

- (3) Zip Code (N) - 12 character numeric field, must be left- justified. If using only 5 Zip Code characters, the last 7 remaining digits must be either space/blank or zero-filled. If using only 9 Zip Code characters, the last 3 remaining digits must be space/blank or zero-filled.

**EXAMPLE:**    **nnnnnbbbbbbb**  
                  **nnnnnnnnnbbb**  
                  **nnnnnnnnnnnn**

**SECTION 6 TYPES OF CHARACTERS – (Continued)**

(4) Other (N) - If present - must be all numeric, right-justified, zero-filled;

If not present - blank-filled unless otherwise specified in the Record Layout for that field.

(5) Dates (DT) - M = Month, D = Day, Y = Year (YYYYMM, YYYYDD or YYYYMMDD) If date is not known or covers various dates, the date must be blank filled.

**.03 ALPHANUMERIC (A/N)** A - Z (Uppercase), 0 - 9 and special characters as listed below:

Literal must be the exact character string as shown in Section 11 Record Layouts.

(1) Special Data Characters - Only the following characters can be used in certain cases: Ampersand (&); Blank ( ) - often shown as "b"; Hyphen (-); Percent (%); Slash (/); (<) Less Than

(2) Special Delimiters - Only used to delimit:  
 Field numbers - Brackets - Left ([), Right (]);  
 Beginning of Record - asterisk (\*\*\*\*)  
 End of Records - Pound Sign (#)

(3) Special Symbols and their hexadecimal conversion characters for ASCII and EBCDIC are below:

Symbol	ASCII	EBCDIC	Symbol	ASCII	EBCDIC
	Hex	Hex		Hex	Hex
[	5B	AD	-	2D	60
]	5D	BD	&	26	50
#	23	7B	/	2F	61
<	3C	4C	%	25	6C

**NOTE: Some of the above symbols are not permitted in certain fields.**



## SECTION 6 TYPES OF CHARACTERS – (Continued)

### 04. ADDRESSES

1. Words may be abbreviated, using the standard abbreviations in Section 1, unless the word is a proper name. See item .07 for a more detailed list.

<u>EXAMPLES</u>	<u>ENTER AS</u>
<i>South Court Street</i>	<i>S COURT ST</i>
<i>Circle Drive</i>	<i>CIRCLE DR</i>
<i>Lane Building</i>	<i>LANE BLDG</i>
<i>Northeast Street</i>	<i>NORTHEAST ST</i>
<i>Third Street</i>	<i>THIRD ST</i>
<i>3 Ave.</i>	<i>3RD AVE</i>

2. Do not use "#" symbol, "No.", or "Number" as a prefix to a house, apartment, route, or P.O. Box.
3. Always add st, nd, rd, th, to a numbered street or avenue.

**EXAMPLES: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.**

4. Enter 1/2 as 1/2 (no blanks).
5. For a military overseas address, enter the letters "APO" or "FPO" in the first three leftmost positions of the City Field.  
(See Exhibit for list of valid APO/FPO City/State/Zip Codes).
6. When it is necessary to abbreviate the street address data, see Section 1 for the recommended abbreviations.

### 05. CITY

The City Field will be invalid if it contains characters other than alpha or blank for cities that are not foreign. (The only special character allowed is the blank, but it must never be the first character). If the name of a city contains two words or more, only one intervening space is allowed between consecutive words (e.g., New York).

## **SECTION 6      TYPES OF CHARACTERS – (Continued)**

### **Special Cases for Special Fields – (Continued)**

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#### **.06      STATE**

The State Abbreviation must be alpha and consistent with the standard state abbreviations issued by the Postal Service. **(See Page 7 for the standard Postal Service State Abbreviations, and Page 8 for the valid City/State/Zip Code combinations for military personnel with an overseas address)** These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for each state.

**NOTE: For Foreign Addresses enter a period and a blank (".b") in the State Code field on the Schedule K-1 (Form 1041).**

#### **.07      ZIP CODE**

Zip Code should be left justified. If there are only 5 zip code characters, the last 7 remaining digits may be either blank or zero-filled. If there are only 9 zip code characters the last 3 remaining digits may be either blank or zero-filled. Zip Codes must be within the valid range for that state.

## SECTION 6 TYPES OF CHARACTERS – (Continued)

### .08 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.**

**.09 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>
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

**.09 POSTAL SERVICE STATE ABBREVIATIONS AND VALID ZIP CODE RANGE (S) –  
Continued**

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

<u>State</u>	<u>Abbrev</u>	<u>Zip Code</u>
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

**.09 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

**.10 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 7 ACKNOWLEDGEMENT FILE COMPONENTS

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### .01 ACKNOWLEDGEMENT FILE COMPONENTS

1. Every transmission will be acknowledged by the return of an Acknowledgement File (ACK File) to the transmitter. The Acknowledgement File identifies which returns have been accepted, rejected, or identified as duplicates. The Acknowledgement File will be available from the IRS service center to the Transmitter within **two workdays** from the original transmission. The Acknowledgement File must be retrieved before sending a return file transmission.
2. If the entire transmission is rejected **by the Unisys programs**, 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 Acknowledgement Record (ACK RECAP Record) with fields pertaining to accepted and rejected returns zero-filled.
3. If the **transmission is accepted**, the Acknowledgement File will contain the following:
  - a. Next, an Acknowledgement Record (ACK Record Set) is sent for each recognizable return transmitted.
  - b. Next, the RECAP Acknowledgement 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.
  - c. Finally, the FEPS generated Acknowledgement File Name containing an ETIN and an IRS generated sequence number.

## SECTION 7 ACKNOWLEDGEMENT FILE COMPONENTS

### .01 ACKNOWLEDGEMENT FILE COMPONENTS – (Continued)

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4. The acknowledgement of a partnership 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 Acknowledgement 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 a “**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 a “**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 the errors are listed in Section 8. 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.



## SECTION 7 ACKNOWLEDGEMENT FILE COMPONENTS

### 02. RECEIVING THE ACKNOWLEDGEMENT FILE

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1. After the FEPS has verified that the transmitter is an authorized user and after a VALID logon, the following messages are sent from the FEPS back to the transmitter:

**ARE YOU READY TO RECEIVE ACKNOWLEDGMENT FILE(S) - (Y/N)? [N]**

**NOTE:** The default is N, to receive acknowledgment files, you must enter "Y" or "y", followed by carriage return "<cr>" to override. If not, you will be disconnected because it is a requirement of IRS e-file to pick up ACK Files timely. The next time you logon, you will be sent a Communications Error Acknowledgment File with the following message:

**TRANSMITTER WAS NOT READY TO RECEIVE ACKNOWLEDGMENT FILE**

2. If an Acknowledgment File (Ack File) for a previous transmission of electronic returns or any Communications Error Acknowledgment Files from a previous aborted transmission is ready, it will be transmitted from the FEPS to the filer before any new returns can be transmitted to the Service. Be aware of multiple ACK Files.
3. 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.
4. The transmitter should match the Acknowledgment File back to the original file transmitted by using the IRS-assigned file name, a combination of ETIN and sequence number. 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.
1. When a return has been rejected after three attempts, contact the Electronic Filing Unit Help Desk at the Ogden IRS Center for assistance.
6. **NOTE:** If using XMODEM and any other YMODEM protocol, the Acknowledgment Files are concatenated within a single transmission. The receiver must name the file and must look for each RECAP Record to find each Acknowledgment File.

## SECTION 7      ACKNOWLEDGEMENT FILE COMPONENTS

### 02. RECEIVING THE ACKNOWLEDGEMENT FILE – (Continued)

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7.     **NOTE:** If using YMODEM-BATCH (FTPI “y” or “Y”), then the Acknowledgement 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.
  
8.     **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 file name (ETIN plus sequence number) to the Transmitter at the end of the “Successful Completion” message.

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

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

<b><u>Field#</u></b>	<b><u>Identification</u></b>	<b><u>Length</u></b>	<b><u>Description</u></b>
	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\*\*\*\*TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER'S  
AGENTbB20030201199900103201AVbbbbbbbbbbbbbbCbbbbbbbPFb#0120\*\*\*\*TRANBb1  
234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbbbbbOGDENbbbUTbb84241bbb  
bbbbbbbbbbbbbb8011234567bbbbbbbbbbbbbb#0120\*\*\*\*ACKbbb001X410000011  
999001032010001bbbbbbbbbbbbAbbb2003020172265032006942bb00NY0000000000  
001PYMTbRQSTbRCVDbbb#0120\*\*\*\*RECAPbbbbbbbbbbbbbbbb00000719990010320  
10000070000000000000bbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbbD20020201123045.  
6789#

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

0120\*\*\*\*TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER'  
SbAGENTB200302011999001103201AVbbbbbbbbbbbbbbCbbbbbbbPFb#0120\*\*\*\*TRANBb  
1234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbbbbbOGDENbbbUTbb84241bbb  
bbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbb#0120\*\*\*\*ACKbbb001X4100000  
21999001032010001bbbbbbbbbbbbRbbb2003020172265032006952bb01NY00000010  
000000PYMTbRQSTbRCVDbbb#0120\*\*\*\*ACKRbb4100000020000022bbFRMbbb104  
1bbPG01b0000001009022400000022THEbSTREETbADDRESSbMUSTbBEbSIGNIFIC  
ANTbbbbbbbbbb#0120\*\*\*\*RECAPbbbbbbbbbbbbbbbb00000719990010320100000600  
0000000001bbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbbD20020201123045.8889#

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

0120\*\*\*\*TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER  
'SbAGENTB20030201199900103201AVbbbbbbbbbbbbbbCbbbbbbbPFb#0120\*\*\*\*TRANB  
b1234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbbbbbOGDENbbbUTbb84201b  
bbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbb#0120\*\*\*\*ACKbbb001X41000  
00031999001032010001bbbbbbbbbbbbTbbb2003020172265032006952bb01NY00000  
010000000PYMTbRQSTbRCVDbbb#0120\*\*\*\*ACKRbb4100000030000002bbTRANB  
bbbbbbbbbbbb0000001000000200000001AbDUPLICATEbTRANSMISSIONb(TRANA)  
bISbNOTbALLOWEDb#0120\*\*\*\*RECAPbbbbbbbbbbbbbbbb000007199900103201000  
00000000000000000000bbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbbD20020201123045.56  
89#

## SECTION 8 FRONT-END PROCESSING SUBSYSTEM (FEPS)

### .01 VALIDATION CRITERIA

- 1) "A VIRUS <Virus Name> WAS DETECTED IN THIS FILE" -- The FEPS has detected a virus in a transmission file and will quarantine and not process the file. The TP will be temporarily suspended. The TP must clean up the file and call their appropriate e-Help desk for permission to transmit. Please note that this error Acknowledgement is in XML format.

Below is the format for the error Acknowledgement that is returned to the TP when a virus is detected in the transmission. All TP's receive the XML format Acknowledgement, even if the transmission was sent using a different IRS approved format. Note that the second line of the file, the Content- Description contains a plain English description of the problem and an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key, a timestamp, and the virus name. These values vary for each returned Acknowledgement. The remainder of the message is constant.

**MIME-Version: 1.0**

**Content-Description: Notification that transmission file T200303211345.0100 | was rejected because it contained a virus**

**Content-Type: text/xml; charset=UTF-8**

**<?xml version="1.0" encoding="UTF-8"?>**

**<TransmissionAcknowledgement>**

**<AcknowledgementTimestamp>2003-12-13T12:05:22-05:00**

**<AcknowledgementTimestamp>**

**<TransmissionStatus>R</TransmissionStatus>**

**<Errors errorCount="1">**

**<Error errorId="1">**

**<ErrorCategory>Unsupported</ErrorCategory>**

**<ErrorMessage><!CDATA[A VIRUS (virus name) WAS DETECTED IN**

**THIS FILE]]></ErrorMessage>**

**<RuleNumber>T0000-009</RuleNumber>**

**<Severity>Reject and Stop</Severity>**

**</Error>**

**</Errors>**

**<GTXKey>T200303211345.0100</GTXKey>**

**</TransmissionAcknowledgement>**

## FRONT-END PROCESSING SUBSYSTEM (FEPS)

### .01 VALIDATION CRITERIA, continued

- 2) **“EFS IS BUSY. WAIT AT LEAST 10 MINUTES, THEN RETRY”** -- The FEPS will reject the entire transmission if the FEPS is unresponsive.
- 3) **“EFS IS CURRENTLY UNAVAILABLE. ADDITIONAL INFORMATION MAY BE AVAILABLE ON IRS QUICK ALERTS”** -- The FEPS will reject the entire transmission if the FEPS is down because of scheduled downtime or for other planned reasons.
- 4) **“INVALID JULIAN DAY IN THE TRANA RECORD”** -- The FEPS will reject the entire transmission when 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.
- 5) **“INVALID FORM FORMAT BEGINNING AT RECORD n”** -- For **ETD transmissions**, the FEPS will reject the entire transmission when a form does not begin with a FRM record (valid Record ID, Form Number and Page Number fields) or does not end with a summary record.
- 6) **“INVALID FORM TYPE FOR THIS EMS PROCESSING SITE”** -- The FEPS will reject the entire transmission if the letter code for the Site Designator in column 75 of the TRANA record is anything other than the specified form type for that processing site.
- 7) **“INVALID T/P MODE FOR PROCESSING SITE DESIGNATOR”**-- The FEPS will reject the entire transmission if a transmission is received and the Test/Production (T/P) indicator within the transmission does not match the processing modes allowed for the site, the transmission will be rejected.
- 8) **“INVALID TOTAL FORM COUNT IN RECAP”** -- The FEPS will reject the entire transmission and generate an Error ACK file with the message if the number of ETD forms counted does not match the Total Form Count in columns 29-34 of the RECAP record.
- 9) **“NO FORMS WITHIN THE TRANSMISSION”** -- The FEPS will reject the entire transmission when there are no ETD forms within a transmission.
- 10) **“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.



## **FRONT-END PROCESSING SUBSYSTEM (FEPS)**

### **.01 VALIDATION CRITERIA, continued**

- 11) **“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.
- 12) **“NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM OR EMBEDDED # WITHIN RECORD”** 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.
- 13) **“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.
- 14) **“INVALID PROCESSING SITE DESIGNATOR”** For 1065 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.
- 15) **“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.
- 16) **“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.
- 17) **“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.
- 18) **“MULTIPLE TRANA/TRANB RECORDS DETECTED”** If Multiple TRANA or TRANB or RECAP records are found within a file, the EEC will reject the transmission.
- 19) **“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.

## **FRONT-END PROCESSING SUBSYSTEM (FEPS)**

### **.01 VALIDATION CRITERIA, continued**

- 20) **“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.
- 21) **“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 **“P”** for Partnership Return.)
- 22) **“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.
- 23) **“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.
- 24) **“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.
- 25) **“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.
- 26) **“INVALID PROCESSING YEAR CODE”** For 1065 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.
- 27) **“INVALID TAX RETURN FORMAT BEGINNING AT RECORD n”** 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.

## **FRONT-END PROCESSING SUBSYSTEM (FEPS)**

### **.01 VALIDATION CRITERIA, continued**

- 28) **“NO RETURNS WITHIN THE TRANSMISSION”** If there are no returns within a transmission, EEC shall reject the entire transmission.
- 29) **“INVALID RECORD FORMAT IN RECORD NUMBER XXX”** 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.
- 30) **“TRANSMITTER NOT VAILID FOR TRANSMISSION TYPE”** If the Trading Partner’s profile does not allow the transmission type specified in column 118 or the TRANA record, EEC will reject the transmission.
- 31) **“ADDITIONAL TAX DATA AFTER RECAP”** If tax data exists after the RECAP record, the EEC will reject the transmission.
- 32) **“SESSION ABNORMALLY TERMINATED; WAIT FOR IRS TO DISCONNECT”**  
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 9 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 Number  
**(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 10 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** The Bank Account Number (Field #0040) may not be blank or contain other than the allowed values.  
Valid Values: A-Z; 0-9; or "-", 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 11 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 111).**
- 104** If the Tax Period (Field #0005), on Form 1041 Return Record is equal to 200412 and the Fiscal year ending (Field #0020) on the Return Record is not equal to December 31, 2004 (20041231) 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: 200501, 200502, 200503, 200504, 200505, 200506**
- 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: 200501, 200502, 200503, 200504, 200505, 200506**
- 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.
- 122** The Employer Identification Number and the Name Control on the return do not match information on the IRS National Account Profile database.

**\*\*\*\* 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 2004 are:

- (a) Calendar Years returns – 200412
- (b) Fiscal Year Returns – 200501, 200502, 200503, 200504, 200505, 200506

(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, 2005 will be assigned a Tax Period of 200502. 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, 2005, the Tax Period field will be 200505 or if the ending date is June 25, 2005, the Tax Period is 200506).



**REJECT VALIDATION CRITERIA  
CODE**

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**124** The following Forms/Schedules must be submitted in the proper sequence as illustrated below: **Note: Please read “\*\*\*” at the end of this list.**

Form 1041	Page 1 & 2	REQUIRED
	Page 3, 4	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 8082	Page 1 & 2	Optional
Form 8271	Page 1	Optional
Form 8275	Page 1 & 2	Optional
Form 8275-R	Page 1 & 2	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

**REJECT VALIDATION CRITERIA  
CODE**

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

Form 8609-Sch A	Page 1	Optional
Form 8801	Page 1 & 2	Optional **
Form 8820	Page 1	Optional
Form 8824	Page 1 & 2	Optional **
Form 8829	Page 1	Optional
Form 8830	Page 1	Optional
Form 8886	Page 1 & 2	Optional
Payment Record		Optional
Statement Records		Optional
Preparer Note		Optional
Election Explanation		Optional
Regulatory Explanation		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.) ALSO, IF PRESENT, PAGE 2 MUST FOLLOW PAGE 1 OF THE SAME FORM.**

**FOR FORM 2210, IF A PAGE 2, OR 3, OR 4 ARE PRESENT, THEN PAGE 1 MUST ALSO BE PRESENT. ALSO, THE FOLLOWING PAGE COMBINATIONS ARE REQUIRED FOR FORM 2210: PAGE 1 ONLY, PAGES 1 AND 2 ONLY, PAGES 1 AND 3 ONLY, OR PAGES 1, 3, AND 4 ONLY.**

**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.

**REJECT VALIDATION CRITERIA  
CODE**

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**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.

**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 1, 2, 3, 4	0040, 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	0003, 0453
Form 4255	Page 1	0003

**REJECT      VALIDATION CRITERIA**  
**CODE      (Continued)**

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**164**      EIN IN THE RECORD ID SECTION OF FORM 1041, continued.

<u>Forms/Schedules</u>	<u>Field Number</u>
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
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 8082	Page 1, 2      0003, 0523
Form 8271	Page 1      0003
Form 8275	Page 1, 2      0003, 0423
Form 8275-R	Page 1, 2      0003, 0423
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
Form 8886	Page 1, 2      0003, 0603
Statement Record	0003
Preparer Note	0003
Election Explanation	0003
Regulatory Explanation	0003
Summary Record	0007

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

## REJECT VALIDATION CRITERIA CODE

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- 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: Pnnnnnnnn** - 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
- 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 = 2005 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**

## REJECT VALIDATION CRITERIA CODE

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- 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".

### **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.

**REJECT VALIDATION CRITERIA  
CODE**

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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.

## REJECT VALIDATION CRITERIA CODE

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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.



## REJECT VALIDATION CRITERIA CODE

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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.
- The State Code (Field #0110) on Form 1041, page 1 must be valid.
- The State Code (Field #0120) on the Schedule K-1 must be valid.
- 248** The State Code (Field #0110) on Form 1041, page 1 must be equal to ". " if the Location Code (Field #0050) on the Transmission Record is equal to 3.
- The State Code (Field #0120) on the Schedule K-1 must be equal to ". " if the Location Code (Field #0050) on the Transmission Record is equal to 3.
- 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**

**REJECT VALIDATION CRITERIA  
CODE**

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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 6, Pages 91- 93 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. 2004.

**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	

## REJECT VALIDATION CRITERIA CODE

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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.

**REJECT VALIDATION CRITERIA  
CODE**

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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><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></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><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></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><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
0250 (If “X”)	0240
0360 (If “X”)	0350
0570 (If “X”)	0560
0600	0605
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><u>Significant Entry (Field Number)</u></b>	<b><u>Corresponding STM Reference (Field Number)</u></b>
0090	0100
0160 (If “X”)	0165

**305** If the following Field of **Form 2210F** 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>
0176	0177

**REJECT VALIDATION CRITERIA  
CODE**

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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

**307** If the following Field(s) of **Form 3468** 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>
0020	0025

**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
1367	1366
1390 (If “X”)	1380
1455 (If “X”)	1458

**309** If Fields #0170 or #0420 (Form 6765) are blank, and any of the following Field(s) of **Form 6765** 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>
0180	0190
0430	0440

**310** If the following Field(s) of **Form 8609 (Schedule A)** 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>
0033 (If “X”)	0034

## REJECT VALIDATION CRITERIA CODE

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- 311** If the following Field(s) of **Form 2210** 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>
0130 (If “X”)	0135

- 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

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

**REJECT VALIDATION CRITERIA  
CODE**

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**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”:

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

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

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

**317** If the following Field(s) of **Form 8829** record contains a significant entry, then the corresponding Field **must** contain “STM nn”:

<u>Significant Entry (Field Number)</u>	<u>Corresponding STM Reference (Field Number)</u>
0515	0517

**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 H</b>	0015, 0020, 0175, 0185, 0195, 0250-0510, 0550
<b>Schedule K-1</b>	0050

**REJECT VALIDATION CRITERIA  
CODE**

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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 2210	1380, 1590, 1820, 2050, 2170-2600
Form 2439	0050
Form 3468	0010, 0141, 0143, 0147, 0280, 0290, 0300
Form 3800	0040, 0090, 0100, 0110, 0120, 0135, 0137, 0139, 0140, 0220, 0350, 0360, 0370, 0460
Form 4255	0009
Form 4562	0010
Form 4684	0010
Form 4797	0010, 1350, 1360, 1550, 1790, 2030, 2270
Form 4835	0010, 0220
Form 5884	0010, 0230, 0240, 0250
Form 6252	0010
Form 6478	0010, 0350, 0360, 0370
Form 6765	0010, 0650, 0660, 0670
Form 8082	0010, 0030
Form 8275	0010
Form 8275-R	0010
Form 8586	0010, 0260, 0270, 0280
Form 8609	0009, 0020
Form 8609 SCH-A	<b>N/A</b>
Form 8820	0010, 0170, 0180, 0190
Form 8824	0010
Form 8830	0010, 0170, 0180, 0190
Form 8886	0010
Summary Record	0450



**REJECT VALIDATION CRITERIA  
CODE**

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

<u>Forms/Schedules</u>	<u>Field Number(s)</u>
<b>Form 1041</b>	0025, 0130-0160, 0190, 0210, 0220, 0240, 0250, 0260, 0265, 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
<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

**REJECT VALIDATION CRITERIA  
CODE**

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

<b><u>Forms/Schedules</u></b>	<b><u>Field Number(s)</u></b>
<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 8082</b>	0020, 0035, 0040, 0050, 0055, 0060, 0065, 0070, 0075, 0370, 0380
<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, 0038, 0039
<b>Form 8824</b>	0080, 0100, 0180, 0185, 0190, 0195, 0200, 0210, 0220
<b>Form 8886</b>	0020, 0110, 0130, 0140
<b>Summary</b>	0070

## REJECT VALIDATION CRITERIA CODE

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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 (Fields #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 (Fields #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 (Fields #0380 and #0385) is not equal to the IRS count of Schedule E records within the return.

## REJECT VALIDATION CRITERIA CODE

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- 338** If the count for Schedule F, Page 1, on the Summary Record (Fields #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 (Fields #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 Schedules 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 Form 3800, 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.

## **REJECT VALIDATION CRITERIA CODE**

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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 for 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 count 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.

## REJECT VALIDATION CRITERIA CODE

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- 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.
- 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 #0303) 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 #0356) 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, records 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 Record (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.

## REJECT VALIDATION CRITERIA CODE

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- 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.
- 412** If the count for Form 8830, Page 1 on the Summary Record (Field #0357) 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**.
- 430** If the count for Form 8082, page 1 on the Summary Record (Field #0299) is not equal to the IRS count for Form 8082, page 1 records within the return.
- 431** If the count for Form 8082, page 2 on the Summary Record (Field #0300) is not equal to the IRS count for Form 8082, page 2 records within the return.
- 432** If the count for Form 8275, page 1 on the Summary Record (Field #0304) is not equal to the IRS count for Form 8275, page 1 records within the return.
- 433** If the count for Form 8275, page 2 on the Summary Record (Field #0305) is not equal to the IRS count for Form 8275, page 2 records within the return.
- 434** If the count for Form 8275-R, page 1 on the Summary Record (Field #0306) is not equal to the IRS count for Form 8275-R, page 1 records within the return.
- 435** If the count for Form 8275-R, page 2 on the Summary Record (Field #0307) is not equal to the IRS count for Form 8275-R, page 2 records within the return.
- 436** If the count for Form 8886, page 1 on the Summary Record (Field #0358) is not equal to the IRS count for Form 8886, page 1 records within the return.
- 437** If the count for Form 8886, page 2 on the Summary Record (Field #0359) is not equal to the IRS count for Form 8082, page 2 records within the return.
- 450** If the count for Preparer Note records on the Summary Record, (Field #0455) is not equal to the IRS count for Preparer Note records within the return.
- 451** If the count for Election Explanation records on the Summary Record, (Field #0456) is not equal to the IRS count for Election Explanation records within the return.



## REJECT VALIDATION CRITERIA CODE

- 452** If the count for Regulatory Explanation records on the Summary Record, (Field #0457) is not equal to the IRS count for Regulatory Explanation records within the return.
- 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 2005 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).

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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.

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- 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.

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- 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) 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 and 0151 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) 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) and Field #0151 (QDT) must be equal to blanks.

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- 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 2005 Estimated Tax) must be zero or blank.
- 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 2, line 4) must be entered as a negative number, EXCEPT when Form 1041, page 1, Field 0025 (SECTION 642(i) is equal to X.
- 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, EXCEPT when Form 1041, page 1, Field 0025 (SECTION 642(i) is equal to X.
- 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, unless Form 1041, Field #0375 is equal to "Form 4684".

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- 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.
- 642** If Form 1041, Page 1, Field #0450 (Charitable Deductions) is significant, then Field #1000 (Charitable Deduction) on Form 1041, Page 2 must be significant and equal to Field #0450, EXCEPT when Form 1041, Field #0190 (Pooled Income Fund) is equal to X.
- 643** If Form 1041, Field #0190 is equal to X, and Field #0450 is significant, and Form 1041, Field #1000 is zero or blank, then Form 1041, Field #0455 must be equal to STMBnn.
- 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.
- 655** If Form 1041, Field #0270 is greater than zero, then Summary Record Field #0430 must be equal to Field #0270.
- 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 - 3100.
- 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.

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- 665** If Form 1041, Page 1, Field #0152 (ESBT) is equal to "X", then Field #0560 (Exemption Amount) must be equal to 0 - 300.
- 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.
- 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 the sum of all Field #0230 (Tax Paid by RIC/REIT) from all Forms 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 of the following fields (Fields #0975 or #0980) on Form 1041 Page 2, contains a significant entry, then Field #1000 (Charitable Deductions) 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.
- 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.



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- 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.
- 717** If Form 1041, Field 1280 is equal to "3468", then the amount entered on Form 1041, Field 1290 must be equal to the amount on Form 3468, Field 0380 if significant, or Form 3468 if Field 0160 if Field 0380 is zero or blank.
- 718** If Form 3468, Field 0160 is greater than zero, and Form 3468, Field 0370 is greater than zero, the amount entered on Form 3468, Field 0380 must be the smaller of the amounts in Field 0370 or Field 0160.
- 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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- 724** If Form 2210, Field 0150 (Box C) is equal to X, then Form 2210, pages 3 and 4 must be present.
- 725** If Form 2210, Page 1, is present, then one of the following Fields must be equal to X: 0130, 0140, 0150, 0160, 0170.
- 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** Form 1041, Page 1, Field # 0370 (Ordinary Gain or Loss) must be equal to Form 4797, Page 1, Field #1340 (Combine Lines 10-16), unless Form 1041, Field #0375 is equal to "FORM 4684".

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- 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.
- 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 (Estimate Tax 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 Form 4835 (Form 1040) is present, then Form 4835, Field #0620 (PAL Indicator) must be "PAL" if significant.
- 765** If Schedule F (Form 1040) is present, then Schedule F, Field #0720 (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, then at least one of the following forms must be present: Form 4684, or Form 6252, or Form 8824, or Form 2439.
- 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 17) is less than zero, then Schedule D, Field 1970 (line 35) 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 1970 (line 35) 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.

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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".

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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”.
- 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.

## REJECT VALIDATION CRITERIA CODE

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- 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".
- 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).

## REJECT VALIDATION CRITERIA CODE

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- 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.
- 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.
- 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.



## REJECT VALIDATION CRITERIA CODE

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**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.

**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.

## REJECT VALIDATION CRITERIA CODE

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- 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.
- 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.

## REJECT VALIDATION CRITERIA CODE

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- 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.
- 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.

## REJECT VALIDATION CRITERIA CODE

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- 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.
- 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.
- 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.

## REJECT VALIDATION CRITERIA CODE

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- 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.
- 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.

## REJECT VALIDATION CRITERIA CODE

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- 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.
- 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 12 Form 8453-F :

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

#### SIGNATURE FOR MULTIPLE RETURN FILING

##### .01 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, 2005 and April 15, 2005.
3. When preparing electronic returns, fiduciaries may elect to have their overpayments:
  - a. applied to their 2005 estimated tax,
  - b. sent to them in the form of a refund check, or
  - c. split: part applied to their 2005 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, 2004 through December 31, 2004,
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 state 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**

## SECTION 14: FORM SPECIFIC FIELD ENTRIES

### FORM 1041 FORM FIELD ENTRY INFORMATION

.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 17
				* Unless Form 1041, Field # 0375 = Form 4684			
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 15(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 56
1290	General Business Cred	G2c	=	Form 3468	0380	Investment Credit Allowed for Current Year	PT II 16

#### LINE FROM FORM 4684

1210	Loss equal or to smaller than gain	Ln 39	=	Form 4797	0600	Gain from 4684	PT I 3(g)
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**SECTION 14 (continued)****.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".

<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>	0070	GRANTOR NAME IF APPLICABLE	
	0380	SOURCE OF OTHER INCOME	8
	0455	CHARITABLE DEDUCTION STATEMENT	13
	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><u>FORM/SCH</u></b>	<b><u>FIELD</u></b>	<b><u>IDENTIFICATION</u></b>	<b><u>LINE REF</u></b>
<b>1116</b>	0670	FOREIGN TAXES	PT II A(m)
	0980	STATEMENT (CREDITS FOR ADDT'L TAXES PAID OR ACCRUED)	
	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	ADDITIONAL PROPERTY DESCRIPTION	D
	0495	RECAPTURE TAX STATEMENT	10
<b>4562</b>	0115	EXPENSE ELECTION	PT I 6
	0182	ADDITIONAL DEPRECIATION DEDUCT.	PT II 14
	0705	ATTACH ADDITIONAL LISTED PROPERTY	PT III 19a-i
	0790	50 YR PROPERTY	PT III c
	1105	LISTED PROPERTY LINE 24	PT V SEC A
	1325	LISTED PROPERTY LINE 25	PT V SEC A
	1735	ADDITIONAL INFORMATION	PT V
	1768	ADDITIONAL INFORMATION	PT V
	1965	ADDITIONAL INFORMATION	PT VI
<b>4684</b>	0020	PERSONAL USE PROPERTY STATEMENT	
	0510	BUSINESS AND INC PRODUCING PROP	
<b>4797</b>	0345	(A) DESCRIPTION OF PROPERTY	PT I
	0995	DESCRIPTION OF PROPERTY	PT II
	2195	GAIN FROM DISPOSITION OF PROP	PT III 19
	2475	RECAPTURE STATEMENT	PT IV
<b>4835</b>	0330	FORM 1098 EXPLANATION	PT II 20
	0340	FORM 1098 NAME/ADDRESS	PT II 20
	0460	OTHER EXPENSES	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)**

<u>FORM/SCH</u>	<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LINE REF</u>
<b>8582</b>	0247	MULITPLE ACTIVITIES	W1
	0590	MULITPLE ACTIVITIES	W2
	0890	MULITPLE ACTIVITIES	W3
	1555	MULITPLE ACTIVITIES	W4
	1890	ADDITIONAL WORKSHEET 4	W4
	1895	MULITPLE ACTIVITIES	W5
	2167	MULITPLE ACTIVITIES	W6
	2445	MULITPLE ACTIVITIES	W7
	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
<b>8886</b>	0030	REPORTABLE TRANSACTION NAME	1a
	0205	ADDITIONAL TRANSACTION INFO.	3
	0300	PERSON PAID FEE: NAME	6a
	0545	ADDITIONAL TRANSACTION INFO.	6b

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

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

<u>FORM/SCH</u>	<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LINE REF</u>
<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

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

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>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
<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	REHAB 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 EXPL.	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	EXPLAN. OF DISPOS. NOT TO AVOID TAX	29e
<b>6765</b>	0190	ATTACH SCHEDULE	16
	0440	ATTACH SCHEDULE	39
<b>8609 (SCH. A)</b>	@0034	EXPLAIN CREDIT ELIGIBILITY	D
<b>8824</b>	0225	EXPLANATION	PT II 11

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

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

<u>FORM/SCH</u>	<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LINE REF</u>
8829	0517	COMPUTATION SCHEDULE	40
8886	0050	LIST OF TAX SHELTER NUMBERS	1b

**.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



**.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>1041</b>	1960	CAPITAL GAINS COMPUTED ON A MINIMUM TAX BASIS	PT II I 35
	1970	CAPITAL LOSSES COMPUTED ON A MINIMUM TAX BASIS	PT II I 36
	2120	ALT MINIMUM FOREIGN TAX CREDIT	PT III I 53
<b>SCH D</b>	0780	SHORT-TERM CAPITAL LOSS CARRYOVER	PT I ,4(f)
	1600	CAPITAL GAIN DISTRB ENTIRE YEAR	PT II 9(f)
	1610	GAIN FROM FORM 4797 ENTIRE YEAR	PT II 10(f)
	1620	LONG-TERM CAPITAL LOSS CARRYOVER (SCH D) ENTIRE YEAR	PT II 11(f)
	1760	NET LOSS FROM LINE 15a OR \$3,000	PT IV 16
<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)
	0220	QUALIFIED DIVIDENDS	2a(b)
	0225	TOTAL ORDINARY DIVIDENDS SCH B PT II	2(b)
	0480	OTHER TRUST PAYMENTS OF ESTIMATED TAXES CREDITED TO YOU	14a(b)

**.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>	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)
	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

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

<u>FORM/SCH</u>	<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LINE REF</u>
<b>8582</b>	0030	PASSIVE ACTIVITY LOSS NET LOSS	PT I 1b
	0040	PASSIVE ACTIVITY LOSS PRIOR YEAR	PT I 1c
		UNALLOWED LOSSES	
	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 BENEF.	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
	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 D</b>	1673	NET LONG TERM GAIN OR LOSS TOTAL FOR YEAR	PT III 14a(3)
<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

**.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 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)
	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)
	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)	

**.05 FIELDS DESIGNATED "NO ENTRY" FIELDS (ZEROS ARE NOT ALLOWED  
IN "NO ENTRY" FIELDS): (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 H</b>	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
<b>SCH K-1</b>	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
	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

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

<b><u>FORM/SCH</u></b>	<b><u>FIELD</u></b>	<b><u>IDENTIFICATION</u></b>	<b><u>LINE REF</u></b>
	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
<b>.2439</b>	0010	FOREIGN PARTNERSHIP EIN	
	0050	NAME CONTROL	
<b>3468</b>	0010	FOREIGN PARTNERSHIP EIN	
	0280	POSSESSIONS TAX CREDIT (FORM 5735)	PT II 9c
	0300	ELECTRIC VEHICLE	PT II 9e
<b>3800</b>	0040	WELFARE TO WORK CREDIT	1c
	0090	DISABLED ACCESS	1h
	0100	RENEWABLE ELECTRICITY	1i
	0110	INDIAN EMPLOYMENT	1j
	0120	EMPLOYER SOCIAL SECURITY	1k
	0135	NEW MARKETS	1m
	0137	SMALL EMPLOYER PENSION	1n
	0139	EMPLOYER PROVIDED CHILD CARE	1o
	0140	CONTRIBUTIONS	1p
	0220	CARRYBACK GENERAL BUS. CREDIT	7
	0350	POSSESSION TAX	12c
	0370	ELECTRIC VEHICLE	12e
	0460	ATTACH CORP. COMPUTATION	19
<b>4255</b>	0009	FOREIGN PARTNERSHIP EIN	
<b>4562</b>	0010	FOREIGN PARTNERSHIP EIN	

**.05 FIELDS DESIGNATED "NO ENTRY" FIELDS (ZEROS ARE NOT ALLOWED  
IN "NO ENTRY" FIELDS): (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>	0010	FOREIGN PARTNERSHIP EIN	
<b>4797</b>	0010	FOREIGN PARTNERSHIP EIN	
	1350	INDIVIDUAL RETURN FORM 4684 SEC B PT II (LOSS)	PT II 18b(1)
	1360	INDIVIDUAL RETURN GAIN OR LOSS	PT II 18b(2)
	1550	SEC 291 AMOUNT PROPERTY A	PT III 26f A
	1790	SEC 291 AMOUNT PROPERTY B	PT III 26f B
	2030	SEC 291 AMOUNT PROPERTY C	PT III 26f C
	2270	SEC 291 AMOUNT PROPERTY D	PT III 26f D
<b>4835</b>	0010	SOCIAL SECURITY NUMBER	
	0220	CONSERVATION EXPENSES	PT II 10
<b>5884</b>	0010	FOREIGN PARTNERSHIP EIN	
	0230	POSSESSION TAX	8c
	0250	ELECTRIC VEHICLE	8e
<b>6252</b>	0010	FOREIGN PARTNERSHIP EIN	
<b>6478</b>	0010	FOREIGN PARTNERSHIP EIN	
	0350	POSSESSION TAX	15c
	0370	ELECTRIC VEHICLE	15e
<b>6765</b>	0010	FOREIGN PARTNERSHIP EIN	
	0650	POSSESSION TAX	45c
	0670	ELECTRIC VEHICLE	45e
<b>8082</b>	0010	FOREIGN PARTNERSHIP EIN	
	0030	AMENDED RETURN	1b
<b>8275</b>	0010	FOREIGN PARTNERSHIP EIN	
<b>8275-R</b>	0010	FOREIGN PARTNERSHIP EIN	
<b>8586</b>	0010	FOREIGN PARTNERSHIP EIN	
	0260	POSSESSION TAX	11c
	0280	ELECTRIC VEHICLE	11e
<b>8820</b>	0010	FOREIGN PARTNERSHIP EIN	
	0170	POSSESSION TAX	8c
	0190	ELECTRIC VEHICLE	8e

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

<b><u>FORM/SCH</u></b>	<b><u>FIELD</u></b>	<b><u>IDENTIFICATION</u></b>	<b><u>LINE REF</u></b>
<b>8824</b>	0010	FOREIGN PARTNERSHIP EIN	
<b>8830</b>	0010	FOREIGN PARTNERSHIP EIN	
	0170	POSSESSION TAX	8c
	0190	ELECTRIC VEHICLE	8e
<b>8886</b>	0010	FOREIGN PARTNERSHIP EIN	
<b>SUMMARY RECORD</b>	0450	BALANCE DUE INDICATOR	N/A



**.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	
	0240	CHANGE IN FIDUCIARY	F	
	0265	CHANGE IN TRUST'S NAME	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	
		1260	GENERAL BUS CHECK FORM (SPECIFY)	G-2c
		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)**

<u>FORM/SCH</u>	<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LINE REF</u>	
<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	
0815	EVIDENCE WRITTEN – NO BOX	47b		

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

<u>FORM/SCH</u>	<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LINE REF</u>
<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)
<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

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

<u>FORM/SCH</u>	<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LINE REF</u>	
SCH H	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	
	SCH K-1	0060	FINAL K-1	
	1116	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	
1116	0650	FRGN TAXES PAID OR ACCRUED: (PAID)	PT II m	
	0660	FRGN TAXES PAID OR ACCRUED: (ACCRD)	PT II n	

**.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>2210</b>	0110	OWE PENALTY NO BOX	PT I 9
	0120	OWE PENALTY YES BOX	PT I 9
	0130	WAIVER REQUEST-ENTIRE PENALTY	PT I I A
	0140	WAIVER REQUEST-PARTIAL PENALTY	PT I I B
	0150	INCOME VARIED	PT I I C
	0160	LOWER PENALTY	PT I I D
	0170	JOINT RETURN T	PT I 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>
4562	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)
	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)

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

<u>FORM/SCH</u>	<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LINE REF</u>	
4562	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)	
	4562	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	

**.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>	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
<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	PT III 15a
	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



**.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>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>8082</b>	0020	INCONSISTENT TREATMENT	1a
	0035	SUBSTITUTED RETURN TREATMENT	2
	0040	SUBSTITUTED RETURN TREATMENT	2
	0050	SUBSTITUTED RETURN TREATMENT	3a
	0055	TYPE OF PASS-THROUGH ENTITY	3b
	0060	TYPE OF PASS-THROUGH ENTITY	3c
	0065	TYPE OF PASS-THROUGH ENTITY	3d
	0070	TYPE OF PASS-THROUGH ENTITY	3e
	0075	TYPE OF PASS-THROUGH ENTITY	3f
	0190	AMOUNT OF ITEM	10b
	0200	TREATMENT OF ITEM	10b
	0250	AMOUNT OF ITEM	11b
	0260	TREATMENT OF ITEM	11b
	0310	AMOUNT OF ITEM	12b
	0320	TREATMENT OF ITEM	12b
	0370	AMOUNT OF ITEM	13b
	0380	TREATMENT OF ITEM	13b
<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)**

<u>FORM/SCH</u>	<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LINE REF</u>
<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 ORIGINAL 8609-YES	D
	0033	HAVE ORIGINAL 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

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

<u>FORM/SCH</u>	<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LINE REF</u>
<b>8824</b>	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
	0210	DISPOSITION WAS AN INVOLUNTARY CONVERSION	PT II 11b
	0220	YOU CAN ESTABLISH TO SATISFACTION THAT NEITHER HAD TAX AVOIDANCE	PT II 11c
<b>8886</b>	0020	PROTECTIVE DISCLOSURE INDICATOR	N/A
	0100	LISTED TRANSACTION	2a
	0110	CONFIDENTIAL TRANSACTION	2b
	0120	TRANSACTION W/CONTRAC. PROTEC.	2c
	0130	LOSS TRANSACTION	2d
	0140	TRANS. WITH SIGNIF. BOOK-TAX DIFF.	2e
	0150	TRANS. WITH BRIEF ASSET HOLD. PERIOD	2f
<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>
<b>1041</b>	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	"FROMFORM4970bbbbbbbbbb" OR "SECTION453A(C)INTEREST" OR "SEC641(C)bbbbbbbbbbbbbb"	G-7

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

<u>FORM/SCH</u>	<u>FIELD</u>	<u>IDENTIFICATION</u>	<u>LINE REF</u>
<b>SCH D</b>	0040	TRANSACTION 1 DATE ACQUIRED	PTI 1b
	0100	TRANSACTION 2 DATE ACQUIRED	PTI 1b
	0160	TRANSACTION 3 DATE ACQUIRED	PTI 1b
	0220	TRANSACTION 4 DATE ACQUIRED	PTI 1b
	0280	TRANSACTION 5 DATE ACQUIRED	PTI 1b
	0340	TRANSACTION 6 DATE ACQUIRED	PTI 1b
	0810	TRANSACTION 1 DATE ACQUIRED	PTII 6b
	0870	TRANSACTION 2 DATE ACQUIRED	PTII 6b
	0930	TRANSACTION 3 DATE ACQUIRED	PTII 6b
	0990	TRANSACTION 4 DATE ACQUIRED	PTII 6b
	1050	TRANSACTION 5 DATE ACQUIRED	PTII 6b
	1110	TRANSACTION 6 DATE ACQUIRED	PTII 6b
	<b>SCH E</b>	1010	PART/S-CORP NAME A
1020		PART/S-CORP IND "P" OR "S"	28A(b)
1150		PART/S-CORP NAME B	28B(a)
1160		PART/S-CORP IND "P" OR "S"	28B(b)
1290		PART/S-CORP NAME C	28C(a)
1300		PART/S-CORP IND "P" OR "S"	28C(b)
1430		PART/S-CORP NAME D	28D(a)
1440		PART/S-CORP IND "P" OR "S"	28D(b)
<b>NOTE: FIELDS 1010, 1150, 1290, and 1430 also now allow for LITERALS: "PYA" and "UPE" and "STMbnn".</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

**.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>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
<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)

**.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>4562</b>	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
<b>4835</b>	0620	PAL INDICATOR "PAL"	32
<b>6765</b>	0170	ELECTING REDUCED CREDIT	16
	0420	ELECTING REDUCED CREDIT	39
<b>8082</b>	0150	IRS CENTER WHERE RETURN WAS FILED "CSPC" or "OSPC" or "PSPC"	7

**.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>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>8275</b>	0400	IRS CENTER WHERE RETURN WAS FILED "CSPC" or "OSPC" or "PSPC"	PT III
<b>8275-R</b>	0400	IRS CENTER WHERE RETURN WAS FILED "CSPC" or "OSPC" or "PSPC"	PT III
<b>8824</b>	0100	RELATED ID "APPLD FOR"	PT II 8
<b>8829</b>	0515	"SEE ATTACHED"	

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(Section B, Record Layouts, follows this page.)



# **SECTION B**

## **Record Layouts**

## 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: 001-365
0080		2	94 -	95	N
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	"#"

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	1043
		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 nnnnnnnnnbbb OR nnnnnbbbbbbb 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
0240	CHANGE IN FIDUCIARY	F	1	277 -	277	"X" OR BLANK
0250	CHANGE IN FIDUCIARY'S NAME	F	1	278 -	278	"X" OR BLANK
0260	CHANGE IN FIDUCIARY'S ADDRESS	F	1	279 -	279	"X" OR BLANK
0265	CHANGE IN TRUST'S NAME	F	1	280 -	280	"X" OR BLANK
0270	NUMBER OF SCHEDULES K-1 ATTACHED	B	7	281 -	287	N OR BLANK RANGE 0000000 - 9999999
0280	NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS (SEC. 4947 (a) (1))	E	1	288 -	288	"X" OR BLANK
0290	NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS NOT A PRIVATE FOUNDATION	E	1	289 -	289	"X" OR BLANK
0300	NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS (SEC. 4947(a)(2))	E	1	290 -	290	"X" OR BLANK
0303	POOLED MORTGAGE BOUGHT	G	1	291 -	291	"X" OR BLANK
0305	POOLED MORTGAGE SOLD	G	1	292 -	292	"X" OR BLANK

## SECTION B FORM 1041 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0307	POOLED MORTGAGE DATE	G	8	293 -	300	FORMAT: 2004MMDD OR BLANK
0310	INTEREST INCOME	1	12	301 -	312	N ***
0320	TOTAL ORDINARY DIVIDENDS	2	12	313 -	324	N ***
0323	QUALIFIED DIVIDENDS TO BENEFICIARIES	2b(1)	12	325 -	336	N
0325	QUALIFIED DIVIDENDS TO ESTATES/TRUSTS	2b(2)	12	337 -	348	N
0330	BUSINESS INCOME OR (LOSS) (SCHEDULE C)	3	12	349 -	360	N
0340	CAPITAL GAIN OR LOSS (SCHEDULE D)	4	12	361 -	372	N
0350	RENTS ROYALTY PARTNERSHIP OTHER ESTATES/TRUST	5	12	373 -	384	N
0360	FARM INCOME (LOSS) (SCHEDULE F)	6	12	385 -	396	N
0370	ORDINARY GAIN OR LOSS (FORM 4797)	7	12	397 -	408	N
0375	FORM 4684	7	9	409 -	417	"FORM 4684" OR BLANK
*0380	SOURCE OF OTHER INCOME	8	30	418 -	447	A/N OR "STMbnn" OR BLANK
0390	OTHER INCOME	8	12	448 -	459	N
0400	TOTAL INCOME COMBINE LINES 1 - 8	9	12	460 -	471	N
0410	FORM 4952 ATTACHED	10	1	472 -	472	"X" OR BLANK
0420	INTEREST	10	12	473 -	484	N ***
0430	TAXES	11	12	485 -	496	N ***
0440	FIDUCIARY FEES	12	12	497 -	508	N ***
0450	CHARITABLE DEDUCTIONS	13	12	509 -	520	N ***
0455	CHARITABLE DEDUCTION STATEMENT	13	6	521 -	526	"STMbnn" OR BLANK
0460	ATTORNEY ACCOUNTANT RETURN PREPARER FEES	14	12	527 -	538	N ***
@0470	NATURE OF OTHER DEDUCTIONS	15	6	539 -	544	"STMbnn OR BLANK"
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.						
+0480	OTHER DEDUCTIONS	15a	12	545 -	556	N ***

## SECTION B FORM 1041 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0490	ALLOWABLE MISCELLANEOUS ITEMIZED DEDUCTIONS	15b	12	557 -	568	N ***
0510	TOTAL (LINES 10 - 15b)	16	12	569 -	580	N ***
0520	ADJUSTED TOTAL INCOME OR (LOSS) LINE 16 MINUS LINE 9	17	12	581 -	592	N
0530	INCOME DISTRIBUTION DEDUCTION (SCHEDULE B)	18	12	593 -	604	N
0535	SECTION 642i NUMBER OF GRAVESITES		7	605 -	611	N
@0540	ESTATE TAX DEDUCTION	19	6	612 -	617	"STMbnn" OR BLANK
0550	TOTAL ESTATE TAX DEDUCTION	19	12	618 -	629	N ***
0560	EXEMPTION AMOUNT	20	12	630 -	641	N ***
0570	TOTAL DEDUCTIONS (ADD LINES 18 - 20)	21	12	642 -	653	N
0580	TAXABLE INCOME OF FIDUCIARY LINE 17 MINUS LINE 21	22	12	654 -	665	N
0590	TOTAL TAX (SCHEDULE G)	23	12	666 -	677	N ***
0600	ESTAX CREDITED TO TRUST LITERAL	24a	11	678 -	688	"SECTb643(G)" OR BLANK
0610	ESTAX CREDITED TO TRUST AMOUNT	24a	12	689 -	700	N
0620	2003 ESTIMATED TAX PAYMENTS AND AMOUNT FROM 2002	24a	12	701 -	712	N ***
0630	ESTIMATED TAX PAYMENTS TO BENEFICIARIES	24b	12	713 -	724	NO ENTRY
0640	LINE 24A MINUS LINE 24B	24c	12	725 -	736	N
0650	TAX PAID WITH EXTENSION OF TIME TO FILE FORM 2758 BOX	24d	1	737 -	737	NO ENTRY
0660	TAX PAID WITH EXTENSION OF TIME TO FILE FORM 8736 BOX	24d	1	738 -	738	X OR BLANK
0670	TAX PAID WITH EXTENSION OF TIME TO FILE FORM 8800 BOX	24d	1	739 -	739	NO ENTRY
0680	TAXES PAID AMOUNT	24d	12	740 -	751	N
@0690	FEDERAL INCOME TAX WITHHELD DESCRIPTION	24e	6	752 -	757	"STMbnn" OR BLANK
0695	IF ANY IS FROM FORM(S) 1099 CHECK	24e	1	758 -	758	"X" or blank

## SECTION B FORM 1041 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0700	FEDERAL INCOME TAX WITHHELD AMOUNT	24e	12	759 - 770	N ***	
0710	FORM 2439 AMOUNT	24f	12	771 - 782	N	
0720	FORM 4136 AMOUNT	24g	12	783 - 794	N	
0740	TOTAL	24h	12	795 - 806	N	
0750	TOTAL (ADD LINES 24c - 24e AND 24h)	25	12	807 - 818	N ***	
0770	ESTIMATED TAX PENALTY	26	12	819 - 830	N ***	
0780	TAX DUE	27	12	831 - 842	N	
0790	OVERPAYMENT	28	12	843 - 854	N	
0800	AMOUNT CREDITED TO 2005	29a	12	855 - 866	N ***	
0810	REFUNDED AMOUNT	29b	12	867 - 878	N ***	
0820	FIDUCIARY EIN (TAXABLE TRUSTS ONLY) NOTE: TO BE COMPLETED BY FINANCIAL INSTITUTIONS THAT SEND ESTIMATED TAX PAYMENTS ELECTRONICALLY VIA EFTPS		9	879 - 887	N OR BLANK	
0825	PAID PREPARER AUTHORIZATION YES BOX		1	888 - 888	"X" OR BLANK	
0826	PAID PREPARER AUTHORIZATION NO BOX		1	889 - 889	"X" OR BLANK	
*0830	PREPARER'S NAME		35	890 - 924	A/N OR "STMbnn" OR BLANK	
0840	PREPARER SELF-EMPLOYED		1	925 - 925	"X" OR BLANK	
0850	PREPARER'S TIN		9	926 - 934	A/N OR BLANK	
+0860	PREPARER'S FIRM		27	935 - 961	A/N OR BLANK	
0870	PREPARER'S FIRM EIN		9	962 - 970	N OR BLANK	
+0880	PREPARER'S FIRM ADDRESS AND ZIP CODE		39	971 - 1009	A/N OR BLANK	
0890	PREPARER'S FIRM TELEPHONE NUMBER		10	1010 - 1019	N OR BLANK	
0900	BANK ACCOUNT NUMBER		17	1020 - 1036	A/N OR BLANK	
*0910	OPTIONAL INFORMATION		6	1037 - 1042	A/N OR "STMbnn" OR BLANK	
	RECORD TERMINUS CHARACTER		1	1043 - 1043	"#"	



## 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 A-1 AS PAID IN PRECEDING TAX YEAR		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	"FORM8621ONLYbbbbbbb 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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0573
	START RECORD SENTINEL		4	5 -	8	*****
1510	RECORD ID		6	9 -	14	"RETbbb"
1511	TYPE		6	15 -	20	"1041bb"
1512	PAGE NUMBER		5	21 -	25	"PG03b"
1513	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
1514	FILLER		1	35 -	35	BLANK
1515	TAX PERIOD		6	36 -	41	FORMAT: YYYYMM
1516	FILLER		1	42 -	42	BLANK
1517	FORM 8453-F INDICATOR		2	43 -	44	N "00" OR "01"
1520	ADJUSTED TOTAL INCOME	PT I I-1	12	45 -	56	N
1530	INTEREST	PT I I-2	12	57 -	68	N
1540	TAXES	PT I I-3	12	69 -	80	N
1550	MISCELLANEOUS ITEMIZED DEDUCTIONS	PT I I-4	12	81 -	92	N
1560	REFUND OF TAXES	PT I I-5	12	93 -	104	N ***
1570	DEPLETION (DIFFERENCE OF REGULAR TAX AND AMT)	PT I I-6	12	105 -	116	N
1580	NOL DEDUCTION	PT I I-7	12	117 -	128	N ***
1590	INTEREST FROM PRIVATE ACTIVITY BONDS	PT I I-8	12	129 -	140	N
1600	EXCLUSION OF GAIN	PT I I-9	12	141 -	152	N
1610	EXERCISE OF STOCK OPTION	PT I I-10	12	153 -	164	N
1620	BENEFICIARIES	PT I I-11	12	165 -	176	N
1630	ELECTING LARGE PARTNERSHIPS	PT I I-12	12	177 -	188	N
1640	ADJ. GAIN OR LOSS ON PROPERTY DISPOSITION	PT I I-13	12	189 -	200	N
1650	DEPRECIATION: ASSETS AFTER 1986	PT I I-14	12	201 -	212	N

## SECTION B FORM 1041 - PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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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
1910	ADJUSTED AMT INCOME	PT II I-30	12	393	- 404	N
1920	ADJUSTED TAX EXEMPT INTEREST	PT II I-31	12	405	- 416	N
1930	NET CAPITAL GAIN; SCH. D	PT II I-32	12	417	- 428	N
1940	CAPITAL GAINS ALLOCABLE TO CORPUS FOR CHARITABLE PURPOSE	PT II I-33	12	429	- 440	N
1950	CAPITAL GAINS PAID FOR CHARITABLE PURPOSES	PT II I-34	12	441	- 452	N
1960	CAPITAL GAINS COMPUTED ON A MINIMUM TAX BASIS	PT II I-35	12	453	- 464	N ***

## SECTION B FORM 1041 - PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1970	CAPITAL LOSSES COMPUTED ON A MINIMUM TAX BASIS	PT II I-36	12	465 -	476	N ***
1980	DISTRIBUTABLE NET AMT INCOME	PT II I-37	12	477 -	488	N
1990	INCOME DISTRIBUTED CURRENTLY	PT II I-38	12	489 -	500	N
2000	OTHER AMOUNTS PAID, CREDITED OR DISTRIBUTED	PT II I-39	12	501 -	512	N
2010	TOTAL DISTRIBUTIONS	PT II I-40	12	513 -	524	N
2020	TAX-EXEMPT INCOME INCLUDED ON LINE 40	PT II I-41	12	525 -	536	N
2030	TENTATIVE INCOME DISTRIBUTION DEDUCTION	PT II I-42	12	537 -	548	N
2040	TENTATIVE INCOME DISTRIBUTION DEDUCTION	PT II I-43	12	549 -	560	N
2050	INCOME DISTRIBUTION DEDUCTION	PT II I-44	12	561 -	572	N
	RECORD TERMINUS CHARACTER		1	573 -	573	"#"

## SECTION B FORM 1041 - PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0405
	START RECORD SENTINEL		4	5 -	8	*****
2051	RECORD ID		6	9 -	14	"RETbbb"
2052	TYPE		6	15 -	20	"1041bb"
2053	PAGE NUMBER		5	21 -	25	"PG04b"
2054	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
2055	FILLER		1	35 -	35	BLANK
2056	TAX PERIOD		6	36 -	41	FORMAT: YYYYMM
2057	FILLER		1	42 -	42	BLANK
2058	FORM 8453-F INDICATOR		2	43 -	44	"00" OR "01"
2060	ALT. MIN. TAXABLE INCOME ENTER AMOUNT FROM LINE 29	PT III I-46	12	45 -	56	N
2070	LINE 46 MINUS LINE 47	PT III I-48	12	57 -	68	N
2080	MULTIPLY LINE 48 BY 25% (.25)	PT III I-49	12	69 -	80	N
2090	LINE 45 MINUS LINE 49	PT III I-50	12	81 -	92	N
2100	LINE 46 MINUS LINE 50	PT III I-51	12	93 -	104	N
2110	REFER TO INSTRUCTIONS ON FORM	PT III I-52	12	105 -	116	N
2120	ALTERNATIVE MINIMUM FOREIGN TAX CREDIT	PT III I-53	12	117 -	128	N***
2130	TENTATIVE MINIMUM TAX	PT III I-54	12	129 -	140	N
2140	REGULAR TAX BEFORE CREDITS	PT III I-55	12	141 -	152	N
2170	ALTERNATIVE MINIMUM TAX	PT III I-56	12	153 -	164	N
2180	AMOUNT FROM LINE 51	PT IV I-57	12	165 -	176	N
2190	AMOUNT FROM SCH. D LINE 22 OR WORKSHEET LINE 13	PT IV I-58	12	177 -	188	N
2200	AMOUNT FROM SCH. D LINE 14b COLUMN 2	PT IV I-59	12	189 -	200	N
2210	REFER TO FORM LINE INSTRUCTIONS	PT IV I-60	12	201 -	212	N



## SECTION B FORM 1041 - PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
2240	SMALLER OF LINE 57 OR LINE 60	PT IV I-61	12	213	-	224	N
2250	LINE 57 MINUS LINE 61	PT IV I-62	12	225	-	236	N
2260	REFER TO FORM LINE INSTRUCTIONS	PT IV I-63	12	237	-	248	N
2270	MAXIMUM AMOUNT SUBJECT TO THE 5% RATE.....1950	PT IV I-64	12	249	-	260	N
2275	REFER TO FORM INSTRUCTIONS	PT IV I-65	12	261	-	272	N
2280	SUBTRACT LINE 65 FROM LINE 64	PT IV I-66	12	273	-	284	N
2285	SMALLER OF LINES 57 OR 58	PT IV I-67	12	285	-	296	N
2290	SMALLER OF LINE 66 OR LINE 67	PT IV I-68	12	297	-	308	N
2300	MULTIPLY LINE 68 BY 5% (.05)	69	12	309	-	320	N
2310	SUBTRACT LINE 68 FROM LINE 67	70	12	321	-	332	N
2320	MULTIPLY LINE 70 BY 15% (.15)	71	12	333	-	344	N
2330	SUBTRACT LINE 67 FROM LINE 61	72	12	345	-	356	N
2340	MULTIPLY LINE 72 BY 25% (.25)	73	12	357	-	368	N
2350	ADD LINES 63, 69, 71, AND 73	74	12	369	-	380	N
2360	REFER TO LINE INSTRUCTIONS ON FORM	75	12	381	-	392	N
2370	SMALLER OF LINE 74 OR LINE 75	76	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	"Cbbbbb"
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 MATERIALLY PARTICIPATE DURING CURRENT TAX YEAR - YES BOX
0125	G	1	256 -	256	"X" OR BLANK MATERIALLY PARTICIPATE DURING CURRENT TAX YEAR - NO BOX
0130	H	1	257 -	257	"X" OR BLANK BUSINESS STARTED DURING CURRENT TAX YEAR
0140	1	1	258 -	258	"X" OR BLANK STATUTORY EMPLOYEE EARNINGS INDICATOR
0150	1	12	259 -	270	N GROSS RECEIPTS/SALES
@0160	1	6	271 -	276	"STMbnn" OR BLANK GROSS RECEIPTS/SALES EXPLANATION
0170	2	12	277 -	288	N RETURNS/ALLOWANCES

## SECTION B SCHEDULE C - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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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
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0480 WAGES	26	12	637	-	648	N
0490 OTHER EXPENSES	27	12	649	-	660	N
0500 TOTAL EXPENSES	28	12	661	-	672	N
0510 TENTATIVE PROFIT/LOSS	29	12	673	-	684	N
0520 HOME BUSINESS EXPENSE	30	12	685	-	696	N
0530 PAL INDICATOR	31	3	697	-	699	"PAL" OR BLANK
0540 NET PROFIT/LOSS	31	12	700	-	711	N
0550 ALL INVESTMENT AT RISK	32a	1	712	-	712	"X" OR BLANK
0560 SOME INVESTMENT NOT AT RISK	32b	1	713	-	713	"X" OR BLANK
RECORD TERMINUS CHARACTER		1	714	-	714	"#"

## SECTION B SCHEDULE C - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0457
	START RECORD SENTINEL		4	5 -	8	*****
0580	RECORD ID		6	9 -	14	"SCHbbb"
0581	SCHEDULE TYPE		6	15 -	20	"Cbbbbb"
0582	PAGE NUMBER		5	21 -	25	"PG02b"
0583	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnn
0584	FILLER		1	35 -	35	BLANK
0585	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0590	CLOSING INVENTORY COST METHOD	33a	1	43 -	43	"X" OR BLANK
0600	LOWER COST/MARKET	33b	1	44 -	44	"X" OR BLANK
0610	OTHER CLOSING INVENTORY METHOD	33c	1	45 -	45	"X" OR BLANK
@0620	OTHER METHOD EXPLANATION	33c	6	46 -	51	"STMbnn" OR BLANK
0630	CHANGE INVENTORY - YES BOX	34	1	52 -	52	"X" OR BLANK
0635	CHANGE INVENTORY - NO BOX	34	1	53 -	53	"X" OR BLANK
@0640	CHANGE INVENTORY EXPLANATION	34	6	54 -	59	"STMbnn" OR BLANK
0650	BEGINNING INVENTORY	35	12	60 -	71	N
@0660	BEGINNING INVENTORY EXPLANATION	35	6	72 -	77	"STMbnn" OR BLANK
0670	PURCHASES	36	12	78 -	89	N
0680	COST OF LABOR	37	12	90 -	101	N
0690	MATERIALS/SUPPLIES	38	12	102 -	113	N
0700	OTHER COSTS	39	12	114 -	125	N
0710	TOTAL COSTS	40	12	126 -	137	N
0720	ENDING INVENTORY	41	12	138 -	149	N
0730	COST OF GOODS SOLD	42	12	150 -	161	N
0740	VEHICLE SERVICE DATE	43	8	162 -	169	YYYYMMDD OR BLANK
0750	BUSINESS MILES	44a	6	170 -	175	N
0760	COMMUTING MILES	44b	6	176 -	181	N
0770	OTHER MILES	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 nnnnnnnnn
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 NO.	IDENTIFICATION	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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1213
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 -	20	"Dbbbbbb"
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
*0020	SHORT TERM/LONG TERM CAPITAL GAIN AND LOSSES	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	TRANSACTION 1 DESCRIPTION OF PROPERTY	PT I 1(a)	20	49 -	68	A/N
0040	TRANSACTION 1 DATE ACQUIRED	PT I 1(b)	8	69 -	76	FORMAT: YYYYMMDD OR "A" OR BLANK OR "INHERIT"
0050	TRANSACTION 1 DATE SOLD	PT I 1(c)	8	77 -	84	FORMAT: YYYYMMDD OR BLANK
0060	TRANSACTION 1 GROSS SALES PRICE	PT I 1(d)	12	85 -	96	N
0070	TRANSACTION 1 COST OR OTHER BASIS	PT I 1(e)	12	97 -	108	N
0080	TRANSACTION 1 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	109 -	120	N
0090	TRANSACTION 2 DESCRIPTION OF PROPERTY	PT I 1(a)	20	121 -	140	A/N
0100	TRANSACTION 2 DATE ACQUIRED	PT I 1(b)	8	141 -	148	FORMAT: YYYYMMDD OR "A" OR BLANK OR "INHERIT"
0110	TRANSACTION 2 DATE SOLD	PT I 1(c)	8	149 -	156	FORMAT: YYYYMMDD OR BLANK
0120	TRANSACTION 2 GROSS SALES PRICE	PT I 1(d)	12	157 -	168	N
0130	TRANSACTION 2 COST OR OTHER BASIS	PT I 1(e)	12	169 -	180	N
0140	TRANSACTION 2 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	181 -	192	N

## SECTION B SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0150	TRANSACTION 3 DESCRIPTION OF PROPERTY	PT I 1(a)	20	193 -	212	A/N
0160	TRANSACTION 3 DATE ACQUIRED	PT I 1(b)	8	213 -	220	FORMAT: YYYYMMDD OR "A" OR BLANK OR "INHERIT"
0170	TRANSACTION 3 DATE SOLD	PT I 1(c)	8	221 -	228	FORMAT: YYYYMMDD OR BLANK
0180	TRANSACTION 3 GROSS SALES PRICE	PT I 1(d)	12	229 -	240	N
0190	TRANSACTION 3 COST OR OTHER BASIS	PT I 1(e)	12	241 -	252	N
0200	TRANSACTION 3 GAIN AND LOSS ENTIRE YEAR	PT I 1(f)	12	253 -	264	N
0210	TRANSACTION 4 DESCRIPTION OF PROPERTY	PT I 1(a)	20	265 -	284	A/N
0220	TRANSACTION 4 DATE ACQUIRED	PT I 1(b)	8	285 -	292	FORMAT: YYYYMMDD OR "A" OR BLANK OR "INHERIT"
0230	TRANSACTION 4 DATE SOLD	PT I 1(c)	8	293 -	300	FORMAT: YYYYMMDD OR BLANK
0240	TRANSACTION 4 GROSS SALES PRICE	PT I 1(d)	12	301 -	312	N
0250	TRANSACTION 4 COST OR OTHER BASIS	PT I 1(e)	12	313 -	324	N
0260	TRANSACTION 4 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	325 -	336	N
0270	TRANSACTION 5 DESCRIPTION OF PROPERTY	PT I 1(a)	20	337 -	356	A/N
0280	TRANSACTION 5 DATE ACQUIRED	PT I 1(b)	8	357 -	364	FORMAT: YYYYMMDD OR "A" OR BLANK OR "INHERIT"
0290	TRANSACTION 5 DATE SOLD	PT I 1(c)	8	365 -	372	FORMAT: YYYYMMDD OR BLANK
0300	TRANSACTION 5 GROSS SALES PRICE	PT I 1(d)	12	373 -	384	N
0310	TRANSACTION 5 COST OR OTHER BASIS	PT I 1(e)	12	385 -	396	N
0320	TRANSACTION 5 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	397 -	408	N
0330	TRANSACTION 6 DESCRIPTION OF PROPERTY	PT I 1(a)	20	409 -	428	A/N
0340	TRANSACTION 6 DATE ACQUIRED	PT I 1(b)	8	429 -	436	FORMAT: YYYYMMDD OR "A" OR BLANK OR "INHERIT"

## SECTION B SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0350	TRANSACTION 6 DATE SOLD	PT I 1(c)	8	437 -	444	FORMAT: YYYYMMDD OR BLANK
0360	TRANSACTION 6 GROSS SALES PRICE	PT I 1(d)	12	445 -	456	N
0370	TRANSACTION 6 COST OR OTHER BASIS	PT I 1(e)	12	457 -	468	N
0380	TRANSACTION 6 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	469 -	480	N
0750	SHORT-TERM CAPITAL GAIN OR LOSS ENTIRE YEAR	PT I 2(f)	12	481 -	492	N
0760	SHORT-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORP. AND OTHER FIDUCIARIES ENTIRE YEAR	PT I 3(f)	12	493 -	504	N
0780	SHORT-TERM CAPITAL LOSS CARRYOVER ENTIRE YEAR	PT I 4(f)	12	505 -	516	N ***
0790	NET SHORT-TERM GAIN OR LOSS ENTIRE YEAR	PT I 5(f)	12	517 -	528	N
0800	TRANSACTION 1 DESCRIPTION OF PROPERTY	PT II 6(a)	20	529 -	548	A/N
0810	TRANSACTION 1 DATE ACQUIRED	PT II 6(b)	8	549 -	556	FORMAT: YYYYMMDD OR "A" OR BLANK OR "INHERIT"
0820	TRANSACTION 1 DATE SOLD	PT II 6(c)	8	557 -	564	FORMAT: YYYYMMDD OR BLANK
0830	TRANSACTION 1 GROSS SALES PRICE	PT II 6(d)	12	565 -	576	N
0840	TRANSACTION 1 COST OR OTHER BASIS	PT II 6(e)	12	577 -	588	N
0850	TRANSACTION 1 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	589 -	600	N
0860	TRANSACTION 2 DESCRIPTION OF PROPERTY	PT II 6(a)	20	601 -	620	A/N
0870	TRANSACTION 2 DATE ACQUIRED	PT II 6(b)	8	621 -	628	FORMAT: YYYYMMDD OR "A" OR BLANK OR INHERIT
0880	TRANSACTION 2 DATE SOLD	PT II 6(c)	8	629 -	636	FORMAT: YYYYMMDD OR BLANK
0890	TRANSACTION 2 GROSS SALES PRICE	PT II 6(d)	12	637 -	648	N
0900	TRANSACTION 2 COST OR OTHER BASIS	PT II 6(e)	12	649 -	660	N
0910	TRANSACTION 2 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	661 -	672	N

## SECTION B SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0920	TRANSACTION 3 DESCRIPTION OF PROPERTY	PT II 6(a)	20	673 -	692	A/N
0930	TRANSACTION 3 DATE ACQUIRED	PT II 6(b)	8	693 -	700	FORMAT: YYYYMMDD OR "A" OR BLANK OR "INHERIT"
0940	TRANSACTION 3 DATE SOLD	PT II 6(c)	8	701 -	708	FORMAT: YYYYMMDD OR BLANK
0950	TRANSACTION 3 GROSS SALES PRICE	PT II 6(d)	12	709 -	720	N
0960	TRANSACTION 3 COST OR OTHER BASIS	PT II 6(e)	12	721 -	732	N
0970	TRANSACTION 3 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	733 -	744	N
0980	TRANSACTION 4 DESCRIPTION OF PROPERTY	PT II 6(a)	20	745 -	764	A/N
0990	TRANSACTION 4 DATE ACQUIRED	PT II 6(b)	8	765 -	772	FORMAT: YYYYMMDD OR "A" OR BLANK OR "INHERIT"
1000	TRANSACTION 4 DATE SOLD	PT II 6(c)	8	773 -	780	FORMAT: YYYYMMDD OR BLANK
1010	TRANSACTION 4 GROSS SALES PRICE	PT II 6(d)	12	781 -	792	N
1020	TRANSACTION 4  COST OR OTHER BASIS	PT II  6(e)	12	793 -	804	N
1030	TRANSACTION 4 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	805 -	816	N
1040	TRANSACTION 5 DESCRIPTION OF PROPERTY	PT II 6(a)	20	817 -	836	A/N
1050	TRANSACTION 5 DATE ACQUIRED	PT II 6(b)	8	837 -	844	FORMAT: YYYYMMDD OR "A" OR BLANK OR "INHERIT"
1060	TRANSACTION 5 DATE SOLD	PT II 6(c)	8	845 -	852	FORMAT: YYYYMMDD OR BLANK
1070	TRANSACTION 5 GROSS SALES PRICE	PT II 6(d)	12	853 -	864	N
1080	TRANSACTION 5 COST OR OTHER BASIS	PT II 6(e)	12	865 -	876	N
1090	TRANSACTION 5 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	877 -	888	N
1100	TRANSACTION 6 DESCRIPTION OF PROPERTY	PT II 6(a)	20	889 -	908	A/N
1110	TRANSACTION 6 DATE ACQUIRED	PT II 6(b)	8	909 -	916	FORMAT: YYYYMMDD OR "A" OR BLANK OR "INHERIT"

## SECTION B SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1120	TRANSACTION 6 DATE SOLD	PT II 6(c)	8	917 -	924	FORMAT: YYYYMMDD OR BLANK
1130	TRANSACTION 6 GROSS SALES PRICE	PT II 6(d)	12	925 -	936	N
1140	TRANSACTION 6 COST OR OTHER BASIS	PT II 6(e)	12	937 -	948	N
1150	TRANSACTION 6 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	949 -	960	N
1580	LONG TERM CAPITAL GAIN OR LOSS ENTIRE YEAR	PT II 7(f)	12	961 -	972	N
1590	LONG TERM CAPITAL GAIN OR LOSS FROM PARTNERSHIPS, S CORP. AND OTHER FIDUCIARIES ENTIRE YEAR	PT II 8(f)	12	973 -	984	N
1600	CAPITAL GAIN DISTRIBUTION ENTIRE YEAR	PT II 9(f)	12	985 -	996	N ***
1610	GAIN FROM FORM 4797 ENTIRE YEAR	PT II 10(f)	12	997 -	1008	N ***
1620	LONG TERM CAPITAL LOSS CARRYOVER (SCHEDULE D) ENTIRE YEAR	PT II 11(f)	12	1009 -	1020	N ***
1640	NET LONG TERM GAIN OR LOSS ENTIRE YEAR	PT II 12(f)	12	1021 -	1032	N
1650	NET SHORT TERM GAIN OR LOSS (BENEFICIARIES) ENTIRE YEAR	PT III 13(1)	12	1033 -	1044	N
1660	NET SHORT TERM GAIN OR LOSS (ESTATES OR TRUSTS) ENTIRE YEAR	PT III 13(2)	12	1045 -	1056	N
1665	NET SHORT TERM GAIN OR LOSS (TOTAL) ENTIRE YEAR	PT III 13(3)	12	1057 -	1068	N
1671	NET LONG TERM GAIN OR LOSS TOTAL FOR YEAR: BENEFICIARIES	PT III 14a(1)	12	1069 -	1080	N
1672	NET LONG TERM GAIN OR LOSS TOTAL FOR YEAR: (ESTATES AND TRUSTS)	PT III 14a(2)	12	1081 -	1092	N
1673	NET LONG TERM GAIN OR LOSS TOTAL FOR YEAR: (TOTAL)	PT III 14a(3)	12	1093 -	1104	N
1677	NET LONG TERM GAIN (BENEFICIARIES) UNRECAPTURED	PT III 14b(1)	12	1105 -	1116	N
1678	NET LONG TERM GAIN (ESTATES OR TRUSTS) UNRECAPTURED	PT III 14b(2)	12	1117 -	1128	N
1679	NET LONG TERM GAIN (TOTAL) UNRECAPTURED	PT III 14b(3)	12	1129 -	1140	N

SECTION B SCHEDULE D - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1681	28% RATE GAIN OR LOSS (BENEFICIARIES)	PT III 14c(1)	12	1141	- 1152	N
1682	28% RATE GAIN OR LOSS (ESTATE OR TRUST)	PT III 14c(2)	12	1153	- 1164	N
1683	28% RATE GAIN OR LOSS (TOTAL)	PT III 14c(3)	12	1165	- 1176	N
1710	TOTAL NET GAIN OR LOSS: (BENEFICIARIES)	PT III 15(1)	12	1177	- 1188	N
1720	TOTAL NET GAIN OR LOSS: (ESTATES OR TRUSTS)	PT III 15(2)	12	1189	- 1200	N
1730	TOTAL CAPITAL GAIN TOTAL	PT III 15(3)	12	1201	- 1212	N
	RECORD TERMINUS CHARACTER		1	1213	- 1213	"#"

## SECTION B SCHEDULE D - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0287
	START RECORD SENTINEL		4	5 -	8	*****
1750	RECORD ID		6	9 -	14	"SCHbbb"
1751	SCHEDULE TYPE		6	15 -	20	"Dbbbbb"
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	LINE 15, COL. 3	PT IV 16	12	43 -	54	N ***
1770	TAXABLE INCOME FROM FORM 1041, LINE 22	PT V 17	12	55 -	66	N
1780	SMALLER OF LINE 14a OR 15 COLUMN 2	PT V 18	12	67 -	78	N
1790	QUALIFIED DIVIDENDS FORM 1041, LINE 2b(2)	PT V 19	12	79 -	90	N
1800	ADD LINE 18 AND LINE 19	PT V 20	12	91 -	102	N
1810	AMOUNT FROM FORM 4952, LINE 4g	PT V 21	12	103 -	114	N
1820	SUBTRACT LINE 21 FROM LINE 20	PT V 22	12	115 -	126	N
1830	SUBTRACT LINE 22 FROM LINE 17	PT V 23	12	127 -	138	N
1840	SMALLER OF LINE 17 OR \$1950	PT V 24	12	139 -	150	N
1845	YES BOX	PT V 25	1	151 -	151	X OR BLANK
1850	NO BOX	PT V 25	1	152 -	152	X OR BLANK
1855	ENTER APPLICABLE AMOUNT, IF ANY. REFER TO FORM INSTRUCTIONS	PT V 25	12	153 -	164	N
1860	SUBTRACT LINE 25 FROM LINE 24	PT V 26	12	165 -	176	N
1890	MULTIPLY LINE 29 BY 5% (.05)	PT V 27	12	177 -	188	N
1895	YES BOX	PT V 28	1	189 -	189	X OR BLANK

## SECTION B SCHEDULE D - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1900	NO BOX	PT V 28	1	190	- 190	X OR BLANK
1905	ENTER APPLICABLE AMOUNT, IF ANY. REFER TO FORM INSTRUCTIONS	PT V 28	12	191	- 202	N
1910	LINE 26 AMOUNT, IF ANY	PT V 29	12	203	- 214	N
1920	SUBTRACT LINE 29 FROM LINE 28	PT V 30	12	215	- 226	N
1930	MULTIPLY LINE 30 x 15% (.15)	PT V 31	12	227	- 238	N
1940	TAX ON LINE 23 AMOUNT	PT V 32	12	239	- 250	N
1950	ADD LINES 27, 31, AND 32	PT V 33	12	251	- 262	N
1960	TAX ON LINE 17 AMOUNT	PT V 34	12	263	- 274	N
1970	SMALLER OF LINE 33 OR LINE 34	PT V 35	12	275	- 286	N
	RECORD TERMINUS CHARACTER		1	287	- 287	"#"



## 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
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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
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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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1030
	START RECORD SENTINEL		4	5 -	8	*****
1000	RECORD ID		6	9 -	14	"SCHbbb"
1001	SCHEDULE TYPE		6	15 -	20	"Ebbbb"
1002	PAGE NUMBER		5	21 -	25	"PG02b"
1003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnn
1004	FILLER		1	35 -	35	BLANK
1005	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
1007	UNALLOWED PRIOR YR LOSSES YES BOX	27	1	43 -	43	"X" OR BLANK
1008	UNALLOWED PRIOR YR. LOSSES NO BOX	27	1	44 -	44	"X" OR BLANK
*1010	PART/S-CORP NAME A	28A(a)	34	45 -	78	A/N OR "PYA" OR "UPE" OR "STMbnn"
+1020	PART/S-CORP IND	28A(b)	1	79 -	79	"P" OR "S" OR BLANK
+1030	FOREIGN PARTNER	28A(c)	1	80 -	80	"X" OR BLANK
+1040	PART/S-CORP EIN	28A(d)	9	81 -	89	N
+1060	SOME IS NOT AT RISK	28A(e)	1	90 -	90	"X" OR BLANK
1070	PART/S-CORP PASSIVE F8582 LOSS	28A(f)	12	91 -	102	N ***
+1080	PART/S-CORP PASSIVE SCH K-1 INCOME	28A(g)	12	103 -	114	N
+1100	PART/S-CORP NONPASSIVE SCH K-1 LOSS	28A(h)	12	115 -	126	N
+1120	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	28A(i)	12	127 -	138	N
+1130	PART/S-CORP NONPASSIVE SCH K-1 INCOME	28A(j)	12	139 -	150	N
*1150	PART/S-CORP NAME B	28B(a)	34	151 -	184	A/N OR "PYA" OR "UPE" OR "STMbnn"
1160	PART/S-CORP IND	28B(b)	1	185 -	185	"P" OR "S" OR BLANK
1170	FOREIGN PARTNER	28B(c)	1	186 -	186	"X" OR BLANK
1180	PART/S-CORP EIN	28B(d)	9	187 -	195	N
1200	SOME IS NOT AT RISK	28B(e)	1	196 -	196	"X" OR BLANK

## SECTION B SCHEDULE E - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1210	PART/S-CORP PASSIVE F8582 LOSS	28B(f)	12	197 -	208	N ***
1220	PART/S-CORP PASSIVE SCH K-1 INCOME	28B(g)	12	209 -	220	N
1240	PART/S-CORP NONPASSIVE SCH K-1 LOSS	28B(h)	12	221 -	232	N
1260	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	28B(i)	12	233 -	244	N
1270	PART/S-CORP NONPASSIVE SCH K-1 INCOME	28B(j)	12	245 -	256	N
*1290	PART/S-CORP NAME C	28C(a)	34	257 -	290	A/N OR "PYA" OR "UPE" OR "STMbnn"
1300	PART/S-CORP IND	28C(b)	1	291 -	291	"P" OR "S" OR BLANK
1310	FOREIGN PARTNER	28C(c)	1	292 -	292	"X" OR BLANK
1320	PART/S-CORP EIN	28C(d)	9	293 -	301	N
1340	SOME IS NOT AT RISK	28C(e)	1	302 -	302	"X" OR BLANK
1350	PART/S-CORP PASSIVE F8582 LOSS	28C(f)	12	303 -	314	N ***
1360	PART/S-CORP PASSIVE SCH K-1 INCOME	28C(g)	12	315 -	326	N
1380	PART/S-CORP NONPASSIVE SCH K-1 LOSS	28C(h)	12	327 -	338	N
1400	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	28C(i)	12	339 -	350	N
1410	PART/S-CORP NONPASSIVE SCH K-1 INCOME	28C(j)	12	351 -	362	N
*1430	PART/S-CORP NAME D	28D(a)	34	363 -	396	A/N OR "PYA" OR "UPE" OR "STMbnn"
1440	PART/S-CORP IND	28D(b)	1	397 -	397	"P" OR "S" OR BLANK
1450	FOREIGN PARTNER	28D(c)	1	398 -	398	"X" OR BLANK
1460	PART/S-CORP EIN	28D(d)	9	399 -	407	N
1480	SOME IS NOT AT RISK	28D(e)	1	408 -	408	"X" OR BLANK
1490	PART/S-CORP PASSIVE F8582 LOSS	28D(f)	12	409 -	420	N ***
1500	PART/S-CORP PASSIVE SCH K-1 INCOME	28D(g)	12	421 -	432	N
1520	PART/S-CORP NONPASSIVE SCH K-1 LOSS	28D(h)	12	433 -	444	N

## SECTION B SCHEDULE E - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1540	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	28D(i)	12	445 -	456	N
1550	PART/S-CORP NONPASSIVE SCH K-1 INCOME	28D(j)	12	457 -	468	N
1710	TOTAL PART/S-CORP SCH K-1 PASSIVE INC	29a(g)	12	469 -	480	N
1720	TOTAL PART/S-CORP SCH K-1 NONPASSIVE INC	29a(j)	12	481 -	492	N
1730	TOTAL PASSIVE F8582 LOSS	29b(f)	12	493 -	504	N ***
1740	TOTAL NONPASSIVE SCH K-1 LOSS	29b(h)	12	505 -	516	N
1750	TOTAL NONPASSIVE SEC 179 DEDUCTION	29b(i)	12	517 -	528	N
1760	TOT PART/S-CORP INCOME	30	12	529 -	540	N
1770	TOT PART/S-CORP LOSS AND SEC 179 DEDUCTION	31	12	541 -	552	N ***
1780	NET PART/S-CORP INCOME OR LOSS	32	12	553 -	564	N
*1790	ESTATE/TRUST NAME A	33A(a)	56	565 -	620	A/N OR "STMbnn"
+1800	ESTATE/TRUST EIN	33A(b)	9	621 -	629	N
1810	PASSIVE F8582 LOSS	33A(c)	12	630 -	641	N ***
+1820	PASSIVE SCH K-1 INCOME	33A(d)	12	642 -	653	N
+1830	NONPASSIVE SCH K-1 LOSS	33A(e)	12	654 -	665	N
+1840	NONPASSIVE SCH K-1 INC	33A(f)	12	666 -	677	N
1850	ESTATE/TRUST NAME B	33B(a)	56	678 -	733	A/N
1860	ESTATE/TRUST EIN	33B(b)	9	734 -	742	N
1870	PASSIVE F8582 LOSS	33B(c)	12	743 -	754	N ***
1880	PASSIVE SCH K-1 INCOME	33B(d)	12	755 -	766	N
1890	NONPASSIVE SCH K-1 LOSS	33B(e)	12	767 -	778	N
1900	NONPASSIVE SCH K-1 INC	33B(f)	12	779 -	790	N
1970	TOTAL PASSIVE SCH K-1 INCOME	34a(d)	12	791 -	802	N
1980	TOTAL NONPASSIVE SCH K-1 INCOME	34a(f)	12	803 -	814	N
1990	TOTAL PASSIVE F8582 LOSS	34b(c)	12	815 -	826	N ***
2000	TOTAL NONPASSIVE SCH K-1 LOSS	34b(e)	12	827 -	838	N

## SECTION B SCHEDULE E - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2010	TOT ESTATE/TRUST INCOME	35	12	839 -	850	N
2020	TOT ESTATE/TRUST LOSS	36	12	851 -	862	N ***
2030	SCH K-1 ES PAYMENTS LITERAL	37	18	863 -	880	"ESbPAYMENTbCLAIMED" OR BLANK
2040	SCH K-1 ES PAYMENTS AMOUNT	37	12	881 -	892	N
2050	TOTAL ESTATE/TRUST NET INCOME/LOSS	37	12	893 -	904	N
*2060	REMIC NAME	38(a)	20	905 -	924	A/N OR "STMbnn"
+2070	REMIC EIN	38(b)	9	925 -	933	N
+2080	REMIC EXCESS INCLUSION	38(c)	12	934 -	945	N
+2090	REMIC SCH Q TAXABLE INCOME NET LOSS	38(d)	12	946 -	957	N
+2100	REMIC SCH Q LINE 3 INCOME	38(e)	12	958 -	969	N
2110	TOTAL REMIC INCOME	39	12	970 -	981	N
2120	NET FARM RENTAL INCOME/LOSS	40	12	982 -	993	N
2130	TOTAL INCOME (LOSS)	41	12	994 -	1005	N
2140	FARMING/FISHING INCOME	42	12	1006 -	1017	N
2150	REAL ESTATE PROFESSIONALS	43	12	1018 -	1029	N
	RECORD TERMINUS CHARACTER		1	1030 -	1030	"#"



SECTION B SCHEDULE F - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0835
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 -	20	"Fbbbb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	SOCIAL SECURITY NUMBER		9	43 -	51	NO ENTRY
0020	PRINCIPAL PRODUCT	A	50	52 -	101	A/N
0030	PRINCIPAL AGRICULTURAL CODE	B	6	102 -	107	A/N
0040	ACCOUNTING METHOD (CASH)	C 1	1	108 -	108	"X" OR BLANK
0050	ACCOUNTING METHOD (ACCRUAL)	C 2	1	109 -	109	"X" OR BLANK
0070	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	110 -	118	NO ENTRY
0080	MATERIALLY PARTICIPATE YES BOX E		1	119 -	119	"X" OR BLANK
0085	MATERIALLY PARTICIPATE - NO BOX	E	1	120 -	120	"X" OR BLANK
0110	SALES OF LIVESTOCK	PT I 1	12	121 -	132	N
0120	COST OF LIVESTOCK	PT I 2	12	133 -	144	N
0130	LINE 1 MINUS LINE 2	PT I 3	12	145 -	156	N
0140	SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS	PT I 4	12	157 -	168	N
0150	TOTAL COOPERATIVE DISTRIBUTIONS	PT I 5a	12	169 -	180	N
0160	TOTAL COOPERATIVE TAXABLE AMOUNT	PT I 5b	12	181 -	192	N
0170	AGRICULTURAL PROGRAM PAYMENTS	PT I 6a	12	193 -	204	N
0180	AGRICULTURAL PROGRAM TAXABLE AMOUNT	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 REPAYED	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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0265
	START RECORD SENTINEL		4	5 -	8	*****
0770	RECORD ID		6	9 -	14	"SCHbbb"
0771	SCHEDULE TYPE		6	15 -	20	"Fbbbb"
0772	PAGE NUMBER		5	21 -	25	"PG02b"
0773	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnn
0774	FILLER		1	35 -	35	BLANK
0775	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0780	SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS	PT III 38	12	43 -	54	N
0790	TOTAL COOPERATIVE DISTRIBUTIONS	PT III 39a	12	55 -	66	N
0800	TOTAL COOPERATIVE TAXABLE AMOUNT	PT III 39b	12	67 -	78	N
0810	AGRICULTURAL PROGRAM PAYMENTS	PT III 40a	12	79 -	90	N
0820	AGRICULTURAL PROGRAM TAXABLE AMOUNT	PT III 40b	12	91 -	102	N
0830	CCC LOANS REPORTED UNDER ELECTION	PT III 41a	12	103 -	114	N
*0835	CCC LOAN STATEMENT	PT III, line 41a	6	115 -	120	"STMbnn" OR BLANK
0840	CCC LOANS FORFEITED OR REPAYED WITH CERTIFICATES	PT III 41b	12	121 -	132	N
0850	CCC LOANS FORFEITED TAXABLE AMOUNT	PT III 41c	12	133 -	144	N
0860	CROP INSURANCE PROCEEDS	PT III 42	12	145 -	156	N
0870	CUSTOM HIRE INCOME	PT III 43	12	157 -	168	N
0880	OTHER INCOME INCLUDING FEDERAL AND STATE GASOLINE OR FUEL TAX	PT III 44	12	169 -	180	N
0890	ADD AMOUNTS FOR LINES 38-44	PT III 45	12	181 -	192	N
0900	INVENTORY OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS BEGINNING OF YEAR	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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0422
	START RECORD SENTINEL		4	5 -	8	*****
0160	RECORD ID		6	9 -	14	"SCHbbb"
0161	SCHEDULE TYPE		6	15 -	20	"Hbbbbbb"
0162	PAGE NUMBER		5	21 -	25	"PG02b"
0163	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0164	FILLER		1	35 -	35	BLANK
0165	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0170	ONE STATE ONLY CONTRIBUTIONS YES BOX	10	1	43 -	43	"X" OR BLANK
0175	ONE STATE ONLY CONTRIBUTIONS NO BOX	10	1	44 -	44	NO ENTRY
0180	TOTAL CONTRIBUTIONS PAID BY APRIL 15 YES BOX	11	1	45 -	45	"X" OR BLANK
0185	TOTAL CONTRIBUTIONS PAID BY APRIL 15 NO BOX	11	1	46 -	46	NO ENTRY
0190	TAXABLE WAGES FOR FUTA ALSO TAXABLE FOR STATE YES BOX	12	1	47 -	47	"X" OR BLANK
0195	TAXABLE WAGES FOR FUTA ALSO TAXABLE FOR STATE NO BOX	12	1	48 -	48	NO ENTRY
0200	NAME OF STATE WHERE CONTRIBUTIONS PAID	13	2	49 -	50	STANDARD POSTAL STATE ABBREVIATIONS
0210	STATE REPORTING NUMBER	14	15	51 -	65	A/N
0220	CONTRIBUTIONS PAID TO STATE FUND	15	12	66 -	77	N OR "0%bRATE"
0230	TOTAL TAXABLE WAGES FOR FUTA (SECTION A)	16	12	78 -	89	N
0240	FUTA TAX	17	12	90 -	101	N
0250	STATE NAME 1	18(a)	2	102 -	103	NO ENTRY
0260	STATE REPORTING NUMBER 1	18(b)	15	104 -	118	NO ENTRY
0270	TAXABLE PAYROLL FOR CONTRIBUTIONS 1	18(c)	12	119 -	130	NO ENTRY
0280	BEGINNING DATE OF STATE EXPERIENCE RATE PERIOD 1	18(d)	8	131 -	138	NO ENTRY
0285	ENDING DATE OF STATE EXPERIENCE RATE PERIOD 1	18(d)	8	139 -	146	NO ENTRY
0290	STATE EXPERIENCE RATE 1	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
BYTE COUNT		4	1 -	4	0843
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"SCHbbb"
0001 SCHEDULE TYPE		6	15 -	20	"JbBBBB"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0020 AMOUNTS REQUIRED (SCHEDULE B)	PT I 1	12	43 -	54	N
0030 DISTRIBUTABLE NET INCOME (SCHEDULE B)	PT I 2	12	55 -	66	N
0040 INCOME REQUIRED (SCHEDULE B)	PT I 3	12	67 -	78	N
0050 LINE 2 MINUS LINE 3	PT I 4	12	79 -	90	N
0060 ACCUMULATION DISTRIBUTION	PT I 5	12	91 -	102	N
0070 THROWBACK YEAR ENDING	PT II (a)	4	103 -	106	YYYY
0080 DISTRIBUTABLE NET INCOME	PT II 6(a)	12	107 -	118	N
0090 DISTRIBUTIONS	PT II 7(a)	12	119 -	130	N
0100 LINE 6 MINUS LINE 7	PT II 8(a)	12	131 -	142	N
0110 AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(a)	12	143 -	154	N
0120 UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(a)	12	155 -	166	N
0130 AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(a)	12	167 -	178	N
0140 LINE 10 MINUS LINE 11	PT II 12(a)	12	179 -	190	N
0150 ALLOCATE THE AMOUNT ON LINE 5 TO THE EARLIEST APPLICABLE YEAR	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
		4	5 -	8	*****
0730		6	9 -	14	"SCHbbb"
0731		6	15 -	20	"JbBBBB"
0732		5	21 -	25	"PG02b"
0733		9	26 -	34	N nnnnnnnn
0734		1	35 -	35	BLANK
0735		7	36 -	42	N 0000001 - 9999999
0740	PT III (a)	4	43 -	46	YYYY
0750	PT III 18(a)	12	47 -	58	N
0760	PT III 19(a)	12	59 -	70	N
0770	PT III 20(a)	12	71 -	82	N
0780	PT III 21(a)	12	83 -	94	N
0790	PT III 22(a)	12	95 -	106	N
0800	PT III 23(a)	6	107 -	112	N
0810	PT III 24(a)	12	113 -	124	N
0820	PT III 25(a)	12	125 -	136	N
0830	PT III 26(a)	12	137 -	148	N
0840	PT III 27(a)	12	149 -	160	N
0850	PT III 28(a)	12	161 -	172	N
0860	PT III 29(a)	6	173 -	178	N
0870	PT III 30(a)	12	179 -	190	N



## 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)
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".						
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	0990
		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 nnnnnnnnbbbb
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(b)	12	408 -	419	N ***
0225	TOTAL ORDINARY DIVIDENDS	2b	12	420 -	431	N ***
0230	NET SHORT TERM CAPITAL GAIN	3(b)	12	432 -	443	N
0235	NET LONG TERM CAPITAL GAIN	4a(b)	12	444 -	455	N
0240	UNRECAPTURED SECTION 1250 GAIN	4b(b)	12	456 -	467	N
0245	28% RATE GAIN	4c(b)	12	468 -	479	N
0250	ANNUITIES, ROYALTIES, AND OTHER NON-PASSIVE INCOME (REPORTED ON SCHEDULE E, PART III)	5a(b)	12	480 -	491	N
0260	NON-PASSIVE: DEPRECIATION	5b(b)	12	492 -	503	N
0270	NON-PASSIVE: DEPLETION	5c(b)	12	504 -	515	N
0280	NON-PASSIVE: AMORTIZATION	5d(b)	12	516 -	527	N
0290	TRADE OR BUSINESS, RENTAL REAL ESTATE OR OTHER RENTAL INCOME	6a(b)	12	528 -	539	N
0300	TRADE OR BUSINESS, RENTAL REAL ESTATE, ect: DEPRECIATON	6b(b)	12	540 -	551	N
0310	TRADE OR BUSINESS, RENTAL REAL ESTATE, etc: DEPLETION	6c(b)	12	552 -	563	N
0320	TRADE OR BUSINESS, RENTAL REAL ESTATE, etc: AMORTIZATION	6d(b)	12	564 -	575	N
0330	INCOME FOR MINIMUM TAX PURPOSES	7(b)	12	576 -	587	N
0340	INCOME FOR REGULAR TAX PURPOSES	8(b)	12	588 -	599	N

## SECTION B SCHEDULE K-1 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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0350	ADJUSTMENT FOR MINIMUM TAX PURPOSES	9(b)	12	600	- 611	N
0360	ESTATE TAX DEDUCTION (SCHEDULE A)	10(b)	12	612	- 623	N
0370	FOREIGN TAXES (SCHEDULE A OR FORM 1116)	11(b)	12	624	- 635	N
0380	TAX PREFERENCE ITEMS ACCELERATED DEPRECIATION	12a(b)	12	636	- 647	N
0390	TAX PREFERENCE ITEMS DEPLETION	12b(b)	12	648	- 659	N
0400	TAX PREFERENCE ITEMS AMORTIZATION	12c(b)	12	660	- 671	N
0410	TAX PREFERENCE ITEMS EXCLUSION ITEMS (FORM 8801)	12d(b)	12	672	- 683	N
0420	EXCESS DEDUCTIONS ON TERMINATION (SCHEDULE A)	13a(b)	12	684	- 695	N
0430	SHORT TERM CAPITAL LOSS CARRYOVER (SCHEDULE D)	13b(b)	12	696	- 707	N
0440	LONG TERM CAPITAL LOSS CARRYOVER (SCHEDULE D)	13c(b)	12	708	- 719	N
0450	NET OPERATING LOSS (NOL) CARRYOVER (FORM 1040)	13d(b)	12	720	- 731	N
0455	NET OPERATING LOSS FOR MINIMUM TAX PURPOSES	13e(b)	12	732	- 743	N
0460	OTHER DISTRIBUTIONS IN FINAL YEAR OF ESTATE OR TRUST	13f(b)	12	744	- 755	N
0470	OTHER DISTRIBUTIONS IN FINAL YEAR OF ESTATE OR TRUST	13g(b)	12	756	- 767	N
0480	OTHER TRUST PAYMENTS OF ESTIMATED TAXES CREDITED TO YOU (FORM 1040)	14a(b)	12	768	- 779	N ***
0490	OTHER TAX-EXEMPT INTEREST (form 1040)	14b(b)	12	780	- 791	N
0500	OTHER (ITEMIZE)	14c	20	792	- 811	A/N
0510	OTHER (ITEMIZE) AMOUNT	14c(b)	12	812	- 823	N
0520	OTHER (ITEMIZE)	14d	20	824	- 843	A/N



## SECTION B SCHEDULE K-1 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0530 OTHER (ITEMIZE) AMOUNT	14d(b)	12	844 -	855	N
0540 OTHER (ITEMIZE)	14e	20	856 -	875	A/N
0550 OTHER (ITEMIZE) AMOUNT	14e(b)	12	876 -	887	N
0560 OTHER (ITEMIZE)	14f(a)	20	888 -	907	A/N
0570 OTHER (ITEMIZE) AMOUNT	14f(b)	12	908 -	919	N
0580 OTHER (ITEMIZE)	14g(a)	20	920 -	939	A/N
0590 OTHER (ITEMIZE) AMOUNT	14g(b)	12	940 -	951	N
0600 OTHER (ITEMIZE)	14h(a)	20	952 -	971	A/N
0610 OTHER (ITEMIZE) AMOUNT	14h(b)	12	972 -	983	N
*0620 K-1 STATEMENT (STMb99)		6	984 -	989	"STMbnn" OR BLANK
RECORD TERMINUS CHARACTER		1	990 -	990	VALUE "#"

## SECTION B FORM 1116 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1113
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"1116bb"
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
0007	ALT MIN TAX LITERAL		3	43 -	45	"AMT" OR BLANK
0020	PASSIVE INCOME	a	1	46 -	46	"X" OR BLANK
0030	HIGH WITHHOLDING TAX INTEREST	b	1	47 -	47	"X" OR BLANK
0040	FINANCIAL SERVICES INCOME	c	1	48 -	48	"X" OR BLANK
0050	SHIPPING INCOME	d	1	49 -	49	"X" OR BLANK
0060	DIVIDENDS FROM DISC OR FORMER DISC	e	1	50 -	50	"X" OR BLANK
0070	DISTRIBUTIONS FROM FSC OR FORMER FSC	f	1	51 -	51	"X" OR BLANK
0080	LUMP-SUM DISTRIBUTIONS	g	1	52 -	52	"X" OR BLANK
0085	SECTION 901 (j) INCOME	h	1	53 -	53	"X" OR BLANK
0090	INCOME RE-SOURCED BY TREATY	i	1	54 -	54	"X" OR BLANK
0095	GENERAL LIMITATION INCOME	j	1	55 -	55	"X" OR BLANK
0100	RESIDENT OF: (NAME OF COUNTRY)	k	35	56 -	90	A/N
0110	NAME OF FOREIGN COUNTRY OR U. S. POSSESSION	PT I LA	35	91 -	125	A/N
0120	GROSS INCOME SOURCE	PT I 1 A	9	126 -	134	"WAGESbbbb" "DIVIDENDS" OR BLANK
0130	GROSS INCOME	PT I 1 A	12	135 -	146	N
0140	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 A	12	147 -	158	N
@0150	EXPENSES ALLOCABLE TO INCOME ON LINE 1 (STMT)	PT I 2 A	6	159 -	164	"STMbnn" OR BLANK
0160	PRO RATA SHARE CERTAIN ITEMIZED OR STANDARD DEDUCTIONS	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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0355
	START RECORD SENTINEL		4	5 -	8	*****
1000	RECORD ID		6	9 -	14	"FRMbbb"
1001	FORM NUMBER		6	15 -	20	"1116bb"
1002	PAGE NUMBER		5	21 -	25	"PG02b"
1003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
1004	FILLER		1	35 -	35	BLANK
1005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
1010	COMPUTATION OF FOREIGN TAX CREDIT: ENTER AMOUNT FROM PART II, LINE 8.	PT III 9	12	43 -	54	N
1020	COMPUTATION OF FOREIGN TAX CREDIT: CARRYBACK OR CARRYOVER	PT III 10	12	55 -	66	N
@1030	COMPUTATION OF FOREIGN TAX CREDIT: CARRYBACK OR CARRYOVER	PT III 10	6	67 -	72	"STMbnn" OR BLANK
1040	COMPUTATION OF FOREIGN TAX CREDIT: COMBINE LINES 9 AND 10	PT III 11	12	73 -	84	N
1050	COMPUTATION OF FOREIGN TAX CREDIT: REDUCTION IN FOREIGN TAXES	PT III 12	12	85 -	96	N
*1055	REDUCTION IN FOREIGN TAX STATEMENT	PT III L 12	6	97 -	102	"STMbnn" OR BLANK
1060	COMPUTATION OF FOREIGN TAX CREDIT LINE 11 MINUS LINE 12	PT III 13	12	103 -	114	N
1070	COMPUTATION OF FOREIGN TAX CREDIT: ENTER AMOUNT FROM PART I, LINE 7.	PT III 14	12	115 -	126	N
1080	COMPUTATION OF FOREIGN TAX CREDIT: ADJUSTMENTS TO LINE 14	PT III 15	12	127 -	138	N
*1085	ADJUSTMENTS STATEMENT	PT III L 15	6	139 -	144	"STMbnn" OR BLANK
1090	COMPUTATION OF FOREIGN TAX CREDIT: COMBINE LINES 14 AND 15	PT III 16	12	145 -	156	N
1100	COMPUTATION OF FOREIGN TAX CREDIT: (ESTATES AND TRUSTS)	PT III 17	12	157 -	168	N



## 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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0173
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"2210bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER		9	43 -	51	N
0020	2003 TAX AFTER CREDITS	PT I 1	12	52 -	63	N
0030	OTHER TAXES	PT I 2	12	64 -	75	N
0040	REFUNDABLE CREDITS	PT I 3	12	76 -	87	N
0050	CURRENT YEAR TAX	PT I 4	12	88 -	99	N
0060	MULTIPLY LINE 4 BY .90	PT I 5	12	100 -	111	N
0070	TAXES WITHHELD	PT I 6	12	112 -	123	N
0080	LINE 4 MINUS LINE 6	PT I 7	12	124 -	135	N
0090	MAXIMUM REQUIRED ANNUAL AMOUNT	PT I 8	12	136 -	147	N
0100	REQUIRED ANNUAL AMOUNT	PT I 9	12	148 -	159	N
0110	OWE PENALTY - NO BOX	PT I 9	1	160 -	160	X OR BLANK
0120	OWE PENALTY - YES BOX	PT I 9	1	161 -	161	X OR BLANK
+0130	WAIVER REQUEST - ENTIRE PENALTY	PT II A	1	162 -	162	X OR BLANK
@0135	WAIVER EXPLANATION	PT II A	6	163 -	168	"STMbnn" OR BLANK
0140	WAIVER AMOUNT - PARTIAL PENALTY	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	0151
			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	
0213	PT 111 17	12	127 -	138	N	
0215	PT III 17	12	139 -	150	N	
			1	151 -	151	"#"

## SECTION B FORM 2210 - PAGE 3

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0607
		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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0540	UNDERPAYMENT 1/15/XXXX	PT IV 25(d)	12	391 -	402	N
0560	RATE PERIOD 1, COL. A NUMBER OF DAYS	SEC B 27(a)	3	403 -	405	N
0570	RATE PERIOD 1, COL. A PENALTY	SEC B 28(a)	12	406 -	417	N
0580	RATE PERIOD 1, COL. B NUMBER OF DAYS	SEC B 27(b)	3	418 -	420	N
0590	RATE PERIOD 1, COL. B PENALTY	SEC B 28(b)	12	421 -	432	N
0622	RATE PERIOD 2, COL. A NUMBER OF DAYS	SEC B 29(a)	3	433 -	435	N
0624	RATE PERIOD 2, COL. A PENALTY	SEC B 30(a)	12	436 -	447	N
0626	RATE PERIOD 2, COL. B NUMBER OF DAYS	SEC B 29(b)	3	448 -	450	N
0628	RATE PERIOD 2, COL. B PENALTY	SEC B 30(b)	12	451 -	462	N
0630	RATE PERIOD 2, COL. C NUMBER OF DAYS	SEC B 29(c)	3	463 -	465	N
0631	RATE PERIOD 2, COL. C PENALTY	SEC B 30(c)	12	466 -	477	N
0633	RATE PERIOD 3, COL. A NUMBER OF DAYS	SEC B 31(a)	3	478 -	480	N
0636	RATE PERIOD 3, COL. A PENALTY	SEC B 32(a)	12	481 -	492	N
0637	RATE PERIOD 3, COL. B NUMBER OF DAYS	SEC B 31(b)	3	493 -	495	N
0638	RATE PERIOD 3, COL. B PENALTY	SEC B 32(b)	12	496 -	507	N
0639	RATE PERIOD 3, COL. C NUMBER OF DAYS	SEC B 31(c)	3	508 -	510	N
0640	RATE PERIOD 3, COL. C PENALTY	SEC B 32(c)	12	511 -	522	N
0650	RATE PERIOD 4, COL. A NUMBER OF DAYS	SEC B 33(a)	3	523 -	525	N
0655	RATE PERIOD 4, COL. A PENALTY	SEC B 34(a)	12	526 -	537	N
0660	RATE PERIOD 4, COL. B NUMBER OF DAYS	SEC B 33(b)	3	538 -	540	N



SECTION B FORM 2210 - PAGE 3

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0665 RATE PERIOD 4, COL. A PENALTY	SEC B 34(b)	12	541	-	552	N
0670 RATE PERIOD 4, COL. C NUMBER OF DAYS	SEC B 33(c)	3	553	-	555	N
0675 RATE PERIOD 4, COL. C PENALTY	SEC B 34(c)	12	556	-	567	N
0680 RATE PERIOD 4, COL. C NUMBER OF DAYS	SEC B 33(d)	3	568	-	570	N
0685 RATE PERIOD 4, COL. C PENALTY	SEC B 34(d)	12	571	-	582	N
0690 WAIVER AMOUNT	SEC B 35	12	583	-	594	N
0695 PENALTY	SEC B 35	12	595	-	606	N
RECORD TERMINUS CHARACTER		1	607	-	607	"#"

## SECTION B FORM 2210 - PAGE 4

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1363
		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
1480	SMALLER OF LINE 21 OR LINE 24	PT I 25a	12	271 -	282	N
1490	ADJUSTED GROSS INCOME	PT I 1b	12	283 -	294	N
1500	MULTIPLY LINE 1 BY LINE 2	PT I 3b	12	295 -	306	N
1510	ITEMIZED DEDUCTIONS	PT I 4b	12	307 -	318	N
1520	MULTIPLY LINE 4 BY LINE 5	PT I 6b	12	319 -	330	N
1530	FORM 1040, STANDARD DEDUCTION	PT I 7b	12	331 -	342	N
1540	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8b	12	343 -	354	N
1550	LINE 3 MINUS LINE 8	PT I 9b	12	355 -	366	N
1560	TOTAL EXEMPTION X 3050	PT I 10b	12	367 -	378	N
1570	LINE 9 MINUS LINE 10	PT I 11b	12	379 -	390	N
1580	TAX AMOUNT	PT I 12b	12	391 -	402	N
1590	SELF-EMPLOYMENT TAX AMOUNT	PT I 13b	12	403 -	414	NO ENTRY
1600	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14b	12	415 -	426	N
1610	TOTAL TAX	PT I 15b	12	427 -	438	N
1620	ALLOWED CREDITS	PT I 16b	12	439 -	450	N
1630	LINE 15 MINUS LINE 16	PT I 17b	12	451 -	462	N

## SECTION B FORM 2210 - PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1640	MULTIPLY LINE 17 BY LINE 18	PT I 19b	12	463 -	474	N
1650	COMBINED PRECEDING AMOUNTS OF LINE 25	PT I 20b	12	475 -	486	N
1660	LINE 19 MINUS LINE 20	PT I 21b	12	487 -	498	N
1670	AMOUNT OF LINE 9, FORM 2210 PAGE 1, DIVIDED BY 4	PT I 22b	12	499 -	510	N
1680	LINE 24 OF PREVIOUS COL MINUS LINE 25 OF PREVIOUS COLUMN	PT I 23b	12	511 -	522	N
1690	LINE 22 PLUS LINE 23	PT I 24b	12	523 -	534	N
1710	SMALLER OF LINE 21 OR LINE 24	PT I 25b	12	535 -	546	N
1720	ADJUSTED GROSS INCOME	PT 1 1c	12	547 -	558	N
1730	MULTIPLY LINE 1 BY LINE 2	PT I 3c	12	559 -	570	N
1740	ITEMIZED DEDUCTIONS	PT I 4c	12	571 -	582	N
1750	MULTIPLY LINE 4 BY LINE 5	PT I 6c	12	583 -	594	N
1760	FORM 1040, STANDARD DEDUCTION	PT I 7c	12	595 -	606	N
1770	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8c	12	607 -	618	N
1780	LINE 3 MINUS LINE 8	PT I 9c	12	619 -	630	N
1790	EXEMPTION AMOUNT PER RETURN	PT I 10c	12	631 -	642	N
1800	LINE 9 MINUS LINE 10	PT I 11c	12	643 -	654	N
1810	TAX AMOUNT	PT I 12c	12	655 -	666	N
1820	SELF-EMPLOYMENT TAX AMOUNT	PT I 13c	12	667 -	678	NO ENTRY
1830	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14c	12	679 -	690	N
1840	TOTAL TAX	PT I 15c	12	691 -	702	N
1850	ALLOWED CREDITS	PT I 16c	12	703 -	714	N

## SECTION B FORM 2210 - PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1860	LINE 15 MINUS LINE 16	PT I 17c	12	715 -	726	N
1870	LINE 17 x LINE 18	PT I 19c	12	727 -	738	N
1880	COMBINED PRECEDING AMOUNTS OF LINE 25	PT I 20c	12	739 -	750	N
1890	LINE 19 MINUS LINE 20	PT I 21c	12	751 -	762	N
1900	AMOUNT OF LINE 9, FORM 2210 PAGE 1, DIVIDED BY 4	PT I 22c	12	763 -	774	N
1910	LINE 24 OF PREVIOUS COL MINUS LINE 25 OF PREVIOUS COLUMN	PT I 23c	12	775 -	786	N
1920	ADD LINES 22 AND 23	PT I 24c	12	787 -	798	N
1940	SMALLER OF LINE 21 OR LINE 24	PT I 25c	12	799 -	810	N
1950	ADJUSTED GROSS INCOME	PT I 1d	12	811 -	822	N
1960	MULTIPLY LINE 1 BY LINE 2	PT I 3d	12	823 -	834	N
1970	ITEMIZED DEDUCTIONS	PT I 4d	12	835 -	846	N
1980	MULTIPLY LINE 4 BY LINE 5	PT I 6d	12	847 -	858	N
1990	FORM 1040, STANDARD DEDUCTION	PT I 7d	12	859 -	870	N
2000	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8d	12	871 -	882	N
2010	LINE 3 MINUS LINE 8	PT I 9d	12	883 -	894	N
2020	TOTAL EXEMPTIONS X 3050	PT I 10d	12	895 -	906	N
2030	LINE 9 MINUS LINE 10	PT I 11d	12	907 -	918	N
2040	TAX AMOUNT	PT I 12d	12	919 -	930	N
2050	SELF-EMPLOYMENT TAX AMOUNT	PT I 13d	12	931 -	942	NO ENTRY
2060	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14d	12	943 -	954	N
2070	ADD LINES 12,13, AND 14	PT I 15d	12	955 -	966	N

## SECTION B FORM 2210 - PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
----	-----	----	-----	-----	-----	-----
2080	ALLOWED CREDITS	PT I 16d	12	967	- 978	N
2090	LINE 15 MINUS LINE 16	PT I 17d	12	979	- 990	N
2100	MULTIPLY LINE 17 BY LINE 18	PT I 19d	12	991	- 1002	N
2110	COMBINED PRECEDING AMOUNTS OF LINE 25	PT I 20d	12	1003	- 1014	N
2120	LINE 19 MINUS LINE 20	PT I 21d	12	1015	- 1026	N
2130	AMOUNT OF LINE 9 ON FORM 2210 PAGE 1, DIVIDED BY 4	PT I 22d	12	1027	- 1038	N
2140	LINE 24 OF PREVIOUS COL MINUS LINE 25 OF PREVIOUS COLUMN	PT I 23d	12	1039	- 1050	N
2150	ADD LINES 22 AND 23	PT I 24d	12	1051	- 1062	N
2160	SMALLER OF LINE 21 OR LINE 24	PT I 25d	12	1063	- 1074	N
2170	NET SELF-EMPLOYMENT	PT II 26a	12	1075	- 1086	NO ENTRY
2190	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28a	12	1087	- 1098	NO ENTRY
2210	LINE 27 MINUS LINE 28	PT II 29a	12	1099	- 1110	NO ENTRY
2220	MULTIPLY LINE 30 BY THE SMALLER LINE 26 OR LINE 29	PT II 31a	12	1111	- 1122	NO ENTRY
2260	MULTIPLY LINE 26 BY LINE 32	PT II 33a	12	1123	- 1134	NO ENTRY
2270	ADD LINES 31 AND 33	PT II 34a	12	1135	- 1146	NO ENTRY
2280	NET SELF-EMPLOYMENT	PT II 26b	12	1147	- 1158	NO ENTRY
2300	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28b	12	1159	- 1170	NO ENTRY
2320	LINE 27 MINUS LINE 28	PT II 29b	12	1171	- 1182	NO ENTRY
2330	MULTIPLY LINE 30 BY THE SMALLER LINE 26 OR LINE 29	PT II 31b	12	1183	- 1194	NO ENTRY

## SECTION B FORM 2210 - PAGE 4

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2370	MULTIPLY LINE 26 BY LINE 32	PT II 33b	12	1195	- 1206	NO ENTRY
2380	ADD LINES 31 AND 33	PT II 34b	12	1207	- 1218	NO ENTRY
2390	NET SELF-EMPLOYMENT	PT II 26c	12	1219	- 1230	NO ENTRY
2410	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28c	12	1231	- 1242	NO ENTRY
2430	LINE 27 MINUS LINE 28	PT II 29c	12	1243	- 1254	NO ENTRY
2440	MULTIPLY LINE 30 BY THE SMALLER OF LINE 26 OR LINE 29	PT II 31c	12	1255	- 1266	NO ENTRY
2480	MULTIPLY LINE 26 BY LINE 32	PT II 33c	12	1267	- 1278	NO ENTRY
2490	ADD LINES 31 AND 33	PT II 34c	12	1279	- 1290	NO ENTRY
2500	NET SELF-EMPLOYMENT	PT II 26d	12	1291	- 1302	NO ENTRY
2520	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28d	12	1303	- 1314	NO ENTRY
2540	LINE 27 MINUS LINE 28	PT II 29d	12	1315	- 1326	NO ENTRY
2550	MULTIPLY LINE 30 BY THE SMALLER LINE 26 OR LINE 29	PT II 31d	12	1327	- 1338	NO ENTRY
2590	MULTIPLY LINE 26 BY LINE 32	PT II 33d	12	1339	- 1350	NO ENTRY
2600	ADD LINES 31 AND 33	PT II 34d	12	1351	- 1362	NO ENTRY
	RECORD TERMINUS CHARACTER		1	1363	- 1363	"#"

## SECTION B FORM 2210F - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0287
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"2210Fb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER		9	43 -	51	N
0013	WAIVER OF PENALTY BOX	1a	1	52 -	52	"X" OR BLANK
0016	FILING STATUS CHANGED BOX	1b	1	53 -	53	"X" OR BLANK
0020	CURRENT YEAR TAX AFTER CREDITS	2	12	54 -	65	N
0030	OTHER TAXES	3	12	66 -	77	N
0040	TAXES SUBTOTAL	4	12	78 -	89	N
0050	EARNED INCOME CREDIT	5	12	90 -	101	N
0055	ADDITIONAL CHILD TAX CREDIT	6	12	102 -	113	N
0060	CREDIT FOR FEDERAL TAX PAID ON FUELS	7	12	114 -	125	N
0065	HEALTH INSURANCE CREDIT	8	12	126 -	137	N
0070	CREDIT SUBTOTAL	9	12	138 -	149	N
0080	CURRENT YEAR TAX	10	12	150 -	161	N
0090	TWO THIRDS CREDIT	11	12	162 -	173	N
0100	WITHHOLDING TAXES	12	12	174 -	185	N
0110	CURRENT TAXES OWED	13	12	186 -	197	N
0120	PRIOR YEAR'S TAX	14	12	198 -	209	N
0130	REQUIRED ANNUAL PAYMENT	15	12	210 -	221	N
0140	AMOUNTS WITHHELD/ AMOUNTS PAID OR CREDITED	16	12	222 -	233	N
0150	UNDERPAYMENT	17	12	234 -	245	N
0160	EARLIER OF PAYMENT OR TAX DUE DATE	18	8	246 -	253	YYYYMMDD
0170	NUMBER OF PENALTY DAYS	19	3	254 -	256	N



SECTION B FORM 2210F - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0176	WAIVED AMOUNT	20	12	257 - 268	N
+0177	WAIVER EXPLANATION	20	6	269 - 274	"STMbnn" OR BLANK
0180	UNDERPAYMENT PENALTY FARMERS FISHERMEN	20	12	275 - 286	N
	RECORD TERMINUS CHARACTER		1	287 - 287	"#"

## SECTION B FORM 2439 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0390
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"2439bb"
0002		5	21 -	25	"PG01b"
0003		9	26 -	34	N nnnnnnnnn
0004		1	35 -	35	BLANK
0005		7	36 -	42	N 0000001-9999999
0010		1	43 -	43	"X" OR BLANK
0020		1	44 -	44	"X" OR BLANK
0030		8	45 -	52	FORMAT: YYYYMMDD OR BLANK
0040		8	53 -	60	FORMAT: YYYYMMDD OR BLANK
0050		4	61 -	64	NO ENTRY
0060		35	65 -	99	A/N
0070		35	100 -	134	A/N
0080		35	135 -	169	A/N
0090		22	170 -	191	A/N
0100		2	192 -	193	A/N
0110		12	194 -	205	N OR nnnnnnnnnbbb OR nnnnnbbbbbbb OR BLANK
0120		9	206 -	214	N
0130		9	215 -	223	N
0140		35	224 -	258	A/N
0150		35	259 -	293	A/N
0160		22	294 -	315	A/N
0170		2	316 -	317	A/N
0180		12	318 -	329	N OR nnnnnnnnnbbb OR nnnnnbbbbbbb OR BLANK

SECTION B FORM 2439 - PAGE 1

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

## SECTION B FORM 3468 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0472
		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	1a	1	52 -	52	"X" OR BLANK
@0025	PT I 1(a)	6	53 -	58	"STMbnn" OR BLANK
0030	PT I 1(b)	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
0215	CREDITS FROM FORM 1041	9b	12	328 -	339	N
0280	POSSESSIONS TAX CREDIT (FORM 5735)	PT II 9c	12	340 -	351	NO ENTRY
0290	FUEL CREDIT NONCONVENTIONAL	PT II 9d	12	352 -	363	NO ENTRY
0300	ELECTRIC VEHICLE CREDIT (FORM 8834)	PT II 9e	12	364 -	375	NO ENTRY
0310	TOTAL CREDITS	PT II 9f	12	376 -	387	N
0320	NET INCOME TAX	PT II 10	12	388 -	399	N
0340	NET REGULAR TAX	PT II 11	12	400 -	411	N
0350	ENTER \$25,000 OF EXCESS	PT II 12	12	412 -	423	N

SECTION B FORM 3468 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0355 TENTATIVE MINIMUM TAX	PT II 13	12	424	-	435	N
0360 GREATER OF LINE 11 OR LINE 13	PT II 14	12	436	-	447	N
0370 SUBTRACT LINE 14 FROM LINE 10	PT II 15	12	448	-	459	N
0380 CREDIT ALLOWED FOR CURRENT YEAR	PT II 16	12	460	-	471	N
RECORD TERMINUS CHARACTER		1	472	-	472	"#"

## SECTION B FORM 3800 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0586
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"3800bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYEE IDENTIFICATION NUMBER		9	26 -	34	N (Primay SSN)
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0020	CURRENT YEAR INVESTMENT CREDIT	1a	12	43 -	54	N
0030	CURRENT YEAR WORK OPPORTUNITY CREDIT	1b	12	55 -	66	N
0040	CURRENT YEAR WELFARE TO WORK CREDIT	1c	12	67 -	78	NO ENTRY
0050	CURRENT YEAR CREDIT FOR ALCOHOL USED AS FUEL	1d	12	79 -	90	N
0060	CURRENT YEAR CREDIT FOR INCREASING RESEARCH	1e	12	91 -	102	N
0070	CURRENT YEAR LOW-INCOME HOUSING CREDIT	1f	12	103 -	114	N
0080	CURRENT YEAR ENHANCED OIL RECOVERY CREDIT	1g	12	115 -	126	N
0090	CURRENT YEAR DISABLED ACCESS CREDIT	1h	12	127 -	138	NO ENTRY
0100	CURRENT YEAR RENEWABLE ELECTRICITY PRODUCTION	1i	12	139 -	150	NO ENTRY
0110	CURRENT YEAR INDIAN EMPLOYMENT CREDIT	1j	12	151 -	162	NO ENTRY
0120	CURRENT YEAR CREDIT FOR EMPLOYER SOCIAL SECURITY	1k	12	163 -	174	NO ENTRY
0130	CURRENT YEAR ORPHAN DRUG CREDIT	1l	12	175 -	186	N
0135	CURRENT YEAR NEW MARKETS CREDIT	1m	12	187 -	198	NO ENTRY
0137	CURRENT YEAR SMALL EMPLOYER PENSION CREDIT	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
0141	CURRENT YEAR BIO-DIESEL FUEL CREDIT	1p	12	223 -	234	NO ENTRY
0143	CURRENT YEAR LOW SULFUR DIESEL FUEL CREDIT	1q	12	235 -	246	NO ENTRY
0147	CURRENT YEAR CREDIT FOR CONTRIBUTIONS	1r	12	247 -	258	NO ENTRY
@0148	CURRENT YR TRANS-ALASKA PIPELINE ATTACH STATEMENT	1r	6	259 -	264	"STMbnn" OR BLANK
0150	CURRENT YEAR TRANS-ALASKA PIPELINE CREDIT	1s	12	265 -	276	N
0160	CY GENERAL CREDITS ELECTING LARGE PARTNERSHIP	1t	12	277 -	288	N
0170	CURRENT YEAR GENERAL BUSINESS CREDIT	2	12	289 -	300	N
0180	PASSIVE ACTIVITY CREDITS	3	12	301 -	312	N
0190	SUBTRACT LINE 3 FROM LINE 2	4	12	313 -	324	N
0200	PASSIVE ACTIVITY CREDITS ALLOWED	5	12	325 -	336	N
0210	CARRYFORWARD OF GENERAL BUSINESS CREDIT	6	12	337 -	348	N
@0215	CREDIT COMPUTATION ATTACHMENT	6	6	349 -	354	"STMbnn" OR BLANK
0220	CARRYBACK OF GENERAL BUSINESS CREDIT	7	12	355 -	366	NO ENTRY
0230	TENTATIVE GENERAL BUSINESS CREDIT	8	12	367 -	378	N
0240	REGULAR TAX BEFORE CREDITS	9	12	379 -	390	N
0250	ALTERNATIVE MINIMUM TAX	10	12	391 -	402	N
0260	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	11	12	403 -	414	N
0270	FOREIGN TAX CREDIT	12a	12	415 -	426	N
0285	CREDITS FROM FORM 1040	12b	12	427 -	438	N



## SECTION B FORM 3800 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0350	POSSESSION TAX CREDIT (FORM 5735)	12c	12	439 -	450	NO ENTRY
0360	NONCONVENTIONAL FUEL SOURCE CREDIT	12d	12	451 -	462	NO ENTRY
0370	ELECTRIC VEHICLE CREDIT (FORM 8834)	12e	12	463 -	474	NO ENTRY
0380	TOTAL CREDITS	12f	12	475 -	486	N
0390	NET INCOME TAX	13	12	487 -	498	N
0410	NET REGULAR TAX	14	12	499 -	510	N
0420	ENTER 25% OF EXCESS	15	12	511 -	522	N
0425	TENTATIVE MINIMUM TAX	16	12	523 -	534	N
0430	GREATER OF LINE 15 OR LINE 16	17	12	535 -	546	N
0440	SUBTRACT LINE 17 FROM LINE 13	18	12	547 -	558	N
0450	SECTION LITERAL	19	9	559 -	567	"SECb41(G)" OR BLANK
0460	ATTACH CORPORATION COMPUTATION	19	6	568 -	573	NO ENTRY
0490	GENERAL BUSINESS CREDIT ALLOWED FOR CURRENT YEAR	19	12	574 -	585	N
	RECORD TERMINUS CHARACTER		1	586 -	586	"#"

## SECTION B FORM 4136 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0295
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"4136bb"
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	OFF-HIGHWAY BUSINESS USE GALLONS	1a(c)	6	43 -	48	N
0020	USE ON FARM FOR FARMING PURPOSE GALLONS	1b(c)	6	49 -	54	N
0030	NONTAXABLE USE OF GASOLINE TYPE - 1	1c(a)	2	55 -	56	VALUES "03, 04, 05, 07" OR BLANK
0040	NONTAXABLE USE OF GASOLINE GALLONS - 1	1c(c)	6	57 -	62	N
0050	NONTAXABLE USE OF GASOLINE TYPE - 2	1c(a)	2	63 -	64	VALUES "03, 04, 05, 07" OR BLANK
0060	NONTAXABLE USE OF GASOLINE GALLONS - 2	1c(c)	6	65 -	70	N
0070	NONTAXABLE USE OF GASOLINE CREDIT AMOUNT	1c(d)	12	71 -	82	N
0080	GASOHOL 10% ALCOHOL TYPE	1d(a)	2	83 -	84	VALUES "01, 02, 03, 04, 05, 07" OR BLANK
0090	GASOHOL 10% ALCOHOL GALLONS	1d(c)	6	85 -	90	N
0100	NONTAXABLE USE OF GASOHOL 10% CREDIT AMOUNT	1d(d)	12	91 -	102	N
0110	GASOHOL 7.7% ALCOHOL TYPE	1e(a)	2	103 -	104	VALUES "01, 02, 03, 04, 05, 07" OR BLANK
0120	GASOHOL 7.7% ALCOHOL GALLONS	1e(c)	6	105 -	110	N
0130	NONTAXABLE USE OF GASOHOL 7.7% CREDIT AMOUNT	1e(d)	12	111 -	122	N
0140	GASOHOL 5.7% ALCOHOL TYPE	1f(a)	2	123 -	124	VALUES "01, 02, 03, 04, 05, 07" OR BLANK
0150	GASOHOL 5.7% ALCOHOL GALLONS	1f(c)	6	125 -	130	N
0160	NONTAXABLE USE OF GASOHOL 5.7% CREDIT AMOUNT	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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0334
	START RECORD SENTINEL		4	5 -	8	*****
0450	RECORD ID		6	9 -	14	"FRMbbb"
0451	FORM NUMBER		6	15 -	20	"4136bb"
0452	PAGE NUMBER		5	21 -	25	"PG02b"
0453	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0454	FILLER		1	35 -	35	BLANK
0455	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0460	COMMERCIAL AVIATION FUEL GASOLINE GALLONS	5a(c)	6	43 -	48	N
0470	NONTAXABLE USE OF COMMERCIAL AVIATION FUEL CREDIT AMOUNT	5a(d)	12	49 -	60	N
0480	NONTAXABLE USE OF AVIATION FUEL TYPE - 1	5b(a)	2	61 -	62	VALUES "01, 03, 09, 10, 11" OR BLANK
0490	NONTAXABLE USE OF AVIATION FUEL GALLONS - 1	5b(c)	6	63 -	68	N
0500	NONTAXABLE USE OF AVIATION FUEL OTHER \$.219 CREDIT AMOUNT	5b(d)	12	69 -	80	N
0510	NONTAXABLE USE OF AVIATION FUEL TYPE - 2	5c(a)	2	81 -	82	VALUES "01, 03, 09, 10, 11" OR BLANK
0520	NONTAXABLE USE OF AVIATION FUEL GALLONS - 2	5c(c)	6	83 -	88	N
0530	NONTAXABLE USE OF AVIATION FUEL TAX CREDIT AMOUNT	5c(d)	12	89 -	100	N
0550	UNDYED DIESEL FUEL UV REGISTRATION NUMBER	6	11	101 -	111	A/N (UVnnnnnnnnn)
@0560	UNDYED DIESEL FUEL EXPLANATION	6	6	112 -	117	"STMbnn" OR BLANK
+0570	UNDYED DIESEL FUEL BOX	6	1	118 -	118	"X" OR BLANK
0580	USE OF UNDYED DIESEL FOR FARMING PURPOSE GALLONS	6a(c)	6	119 -	124	N
0590	USE OF UNDYED DIESEL BY STATE OR LOCAL GOVERNMENT GALLONS	6b(c)	6	125 -	130	N
0600	SALES BY VENDORS OF UNDYED DIESEL CREDIT AMOUNT	6b(d)	12	131 -	142	N
@0605	CUSTOMER INFORMATION ATTACH	6b	6	143 -	148	"STMbnn" OR BLANK
0610	UNDYED KEROSENE UV REGISTRATION NUMBER	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 (UPnnnnnnnnnn)
@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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0847
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"4562bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 -	51	NO ENTRY
0020	BUSINESS OR ACTIVITY		30	52 -	81	A/N
0030	TOTAL COST OF SEC 179 PROPERTY PLACED IN SERVICE DURING TAX YEAR	PT I 2	12	82 -	93	N
0040	REDUCTION IN LIMITATION (LINE 2 MINUS LINE 3)	PT I 4	12	94 -	105	N
0050	DOLLAR LIMITATION FOR TAX YEAR (LINE 1 MINUS LINE 4)	PT I 5	12	106 -	117	N
0060	DESCRIPTION PROPERTY 1	PT I 6(a)	20	118 -	137	A/N
0070	DEPRECIATION COST PROPERTY 1	PT I 6(b)	12	138 -	149	N
0080	DEPRECIATION ELECTED COST PROPERTY 1	PT I 6(c)	12	150 -	161	N
0090	DESCRIPTION PROPERTY 2	PT I 6(a)	20	162 -	181	A/N
0100	DEPRECIATION COST PROPERTY 2	PT I 6(b)	12	182 -	193	N
0110	DEPRECIATION ELECTED COST PROPERTY 2	PT I 6(c)	12	194 -	205	N
*0115	ATTACH ADDT'L INFORMATION	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	LISTED PROPERTY (AMOUNT FROM LINE 27)	PT I 7	12	212 -	223	N
0130	TOTAL ELECTED COST OF SEC 179 PROPERTY (ADD LINES 6c AND 7c)	PT I 8	12	224 -	235	N

## SECTION B FORM 4562 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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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
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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	1	43 -	43	"X" OR BLANK
	24(a)				
0815	PT V SEC A	1	44 -	44	"X" OR BLANK
	24(a)				
0820	PT V SEC A	1	45 -	45	"X" OR BLANK
	24(b)				
0825	PT V SEC A	1	46 -	46	"X" OR BLANK
	24(b)				
0830	PT IV 25	12	47 -	58	N
0840	PT V SEC A	10	59 -	68	A/N
	26(a)				
0850	PT V SEC A	8	69 -	76	FORMAT: YYYYMMDD or BLANK
	26(b)				
0860	PT V SEC A	6	77 -	82	N
	26(c)				
0870	PT V SEC A	12	83 -	94	N
	26(d)				
0880	PT V SEC A	12	95 -	106	N
	26(e)				
0890	PT V SEC A	2	107 -	108	N
	26(f)				

## 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
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		12	702	713	N
COMBINE ALL LINE 12 AMOUNTS - FORM 4684					
0430		12	714	725	N
COMBINE ALL LINE 4 AMOUNTS - FORM 4684					
0440		12	726	737	N
COMPARISON OF LINE 14 TO LINE 13					
0450		12	738	749	N
COMPARISON OF LINE 14 TO LINE 13					
0460		12	750	761	N
10% OF ADJUSTED GROSS INCOME (FORM 1040)					
0470		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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0903
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"4797bb"
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	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 -	51	NO ENTRY
0020	GROSS PROCEEDS FROM REAL ESTATE	1	12	52 -	63	N
0040	DESCRIPTION OF PROPERTY ITEM 1	PT I 2(a)	15	64 -	78	A/N
0050	DATE ACQUIRED ITEM 1	PT I 2(b)	8	79 -	86	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0060	DATE SOLD ITEM 1	PT I 2(c)	8	87 -	94	FORMAT: YYYYMMDD OR BLANK
0070	GROSS SALES PRICE ITEM 1	PT I 2(d)	12	95 -	106	N
0080	DEPRECIATION ALLOWED ITEM 1	PT I 2(e)	12	107 -	118	N
0090	COST OR OTHER BASIS ITEM 1	PT I 2(f)	12	119 -	130	N
0100	GAIN OR LOSS ITEM 1	PT I 2(g)	12	131 -	142	N
0120	DESCRIPTION OF PROPERTY ITEM 2	PT I 2(a)	15	143 -	157	A/N
0130	DATE ACQUIRED ITEM 2	PT I 2(b)	8	158 -	165	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0140	DATE SOLD ITEM 2	PT I 2(c)	8	166 -	173	FORMAT: YYYYMMDD OR BLANK
0150	GROSS SALES PRICE ITEM 2	PT I 2(d)	12	174 -	185	N
0160	DEPRECIATION ALLOWED ITEM 2	PT I 2(e)	12	186 -	197	N
0170	COST OR OTHER BASIS ITEM 2	PT I 2(f)	12	198 -	209	N



## SECTION B FORM 4797 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0180	GAIN OR LOSS ITEM 2	PT I 2(g)	12	210 -	221	N
0200	DESCRIPTION OF PROPERTY ITEM 3	PT I 2(a)	15	222 -	236	A/N
0210	DATE ACQUIRED ITEM 3	PT I 2(b)	8	237 -	244	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0220	DATE SOLD ITEM 3	PT I 2(c)	8	245 -	252	FORMAT: YYYYMMDD OR BLANK
0230	GROSS SALES PRICE ITEM 3	PT I 2(d)	12	253 -	264	N
0240	DEPRECIATION ALLOWED ITEM 3	PT I 2(e)	12	265 -	276	N
0250	COST OR OTHER BASIS ITEM 3	PT I 2(f)	12	277 -	288	N
0260	GAIN OR LOSS ITEM 3	PT I 2(g)	12	289 -	300	N
0280	DESCRIPTION OF PROPERTY ITEM 4	PT I 2(a)	15	301 -	315	A/N
0290	DATE ACQUIRED ITEM 4	PT I 2(b)	8	316 -	323	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0300	DATE SOLD ITEM 4	PT I 2(c)	8	324 -	331	FORMAT: YYYYMMDD OR BLANK
0310	GROSS SALES PRICE ITEM 4	PT I 2(d)	12	332 -	343	N
0320	DEPRECIATION ALLOWED ITEM 4	PT I 2(e)	12	344 -	355	N
0330	COST OR OTHER BASIS ITEM 4	PT I 2(f)	12	356 -	367	N
0340	GAIN OR LOSS ITEM 4	PT I 2(g)	12	368 -	379	N
*0345	(A) DESCRIPTION OF PROPERTY	PT I	6	380 -	385	"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.						
0600	GAIN FORM 4684, LINE 39	PT I 3(g)	12	386 -	397	N
0610	SEC 1231 GAIN FORM 6252 LINE 26 OR 37	PT I 4(g)	12	398 -	409	N
0615	SEC 1231 GAIN/LOSS FROM FORM 8824	PT I 5(g)	12	410 -	421	N
0620	GAIN ON LINE 32	PT I 6(g)	12	422 -	433	N

## SECTION B FORM 4797 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0650	COMBINE LINES 2 - 6	PT I 7(g)	12	434 -	445	N
0660	NONRECAPTURED LOSSES FROM PRIOR YEARS	PT I 8(g)	12	446 -	457	N
0670	LINE 7 MINUS LINE 8	PT I 9(g)	12	458 -	469	N
0690	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 1	PT II 10(a)	15	470 -	484	A/N
0700	ORDINARY GAINS AND LOSSES DATE ACQUIRED ITEM 1	PT II 10(b)	8	485 -	492	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0710	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 1	PT II 10(c)	8	493 -	500	FORMAT: YYYYMMDD OR BLANK
0720	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 1	PT II 10(d)	12	501 -	512	N
0730	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 1	PT II 10(e)	12	513 -	524	N
0740	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 1	PT II 10(f)	12	525 -	536	N
0750	ORDINARY GAINS AND LOSSES ITEM 1	PT II 10(g)	12	537 -	548	N
0770	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 2	PT II 10(a)	15	549 -	563	A/N
0780	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 2	PT II 10(b)	8	564 -	571	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0790	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 2	PT II 10(c)	8	572 -	579	FORMAT: YYYYMMDD OR BLANK
0800	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 2	PT II 10(d)	12	580 -	591	N
0810	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 2	PT II 10(e)	12	592 -	603	N
0820	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 2	PT II 10(f)	12	604 -	615	N
0830	ORDINARY GAINS AND LOSSES ITEM 2	PT II 10(g)	12	616 -	627	N

## SECTION B FORM 4797 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0850	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 3	PT II 10(a)	15	628 -	642	A/N
0860	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 3	PT II 10(b)	8	643 -	650	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0870	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 3	PT II 10(c)	8	651 -	658	FORMAT: YYYYMMDD OR BLANK
0880	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 3	PT II 10(d)	12	659 -	670	N
0890	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 3	PT II 10(e)	12	671 -	682	N
0900	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 3	PT II 10(f)	12	683 -	694	N
0910	ORDINARY GAINS AND LOSSES ITEM 3	PT II 10(g)	12	695 -	706	N
0930	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 4	PT II 10(a)	15	707 -	721	A/N
0940	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 4	PT II 10(b)	8	722 -	729	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0950	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 4	PT II 10(c)	8	730 -	737	FORMAT: YYYYMMDD OR BLANK
0960	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 4	PT II 10(d)	12	738 -	749	N
0970	ORDINARY GAINS AND LOSSES  DEPRECIATION ALLOWED ITEM 4	PT II  10(e)	12	750 -	761	N
0980	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 4	PT II 10(f)	12	762 -	773	N
0990	ORDINARY GAINS AND LOSSES ITEM 4	PT II 10(g)	12	774 -	785	N
*0995	DESCRIPTION OF PROPERTY	PT II	6	786 -	791	"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	792 -	803	N ***

## SECTION B FORM 4797 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1260 GAIN FROM LINE 7 OR AMOUNT FROM LINE 8	PT II 12	12	804 -	815	N
1270 NET GAIN FROM LINE 31	PT II 13	12	816 -	827	N
1275 PAL INDICATOR	PT II 14	3	828 -	830	"PAL" OR BLANK
1280 NET GAIN OR LOSS FORM 4684 SEC B LINES 31 AND 38A	PT II 14	12	831 -	842	N
1300 ORDINARY GAIN FROM INSTALLMENT SALES FORM 6252 LINE 25 OR 36	PT II 15	12	843 -	854	N
1305 ORDINARY GAIN OR LOSS FROM LIKE KIND EXCHANGE	PT II 16	12	855 -	866	N
1340 COMBINE LINES 10-16	PT II 17	12	867 -	878	N
1350 INDIVIDUAL RETURN FORM 4684 SEC B PT II (LOSS)	PT II 18(a)	12	879 -	890	NO ENTRY
1360 INDIVIDUAL RETURN GAIN OR LOSS	PT II 18(b)	12	891 -	902	NO ENTRY
RECORD TERMINUS CHARACTER		1	903 -	903	"#"

## SECTION B FORM 4797 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1395
	START RECORD SENTINEL		4	5 -	8	*****
1380	RECORD ID		6	9 -	14	"FRMbbb"
1381	FORM NUMBER		6	15 -	20	"4797bb"
1382	PAGE NUMBER		5	21 -	25	"PG02b"
1383	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 -	34	N nnnnnnnnn
1384	FILLER		1	35 -	35	BLANK
1385	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
1400	DESCRIPTION OF PROPERTY PROPERTY A	PT III 19A	40	43 -	82	A/N
1410	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY A	PT III 19 A(b)	8	83 -	90	FORMAT: YYYYMMDD OR BLANK
1420	GAIN FROM DISPOSITION DATE SOLD PROPERTY A	PT III 19 A(c)	8	91 -	98	FORMAT: YYYYMMDD OR BLANK
1430	GROSS SALES PRICE PROPERTY A	PT III 20 A	12	99 -	110	N
1440	COST OR OTHER BASIS PLUS EXPENSE PROPERTY A	PT III 21 A	12	111 -	122	N
1450	DEPRECIATION PROPERTY A	PT III 22 A	12	123 -	134	N
1460	ADJUSTED BASIS LINE 21 MINUS LINE 22 PROPERTY A	PT III 23 A	12	135 -	146	N
1470	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY A	PT III 24 A	12	147 -	158	N
1480	SEC 1245 DEPRECIATION PROPERTY A	PT III 25a A	12	159 -	170	N
1490	SEC 1245 SMALLER OF 24 OR 25a PROPERTY A	PT III 25b A	12	171 -	182	N
1500	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY A	PT III 26a A	12	183 -	194	N
1510	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY A	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
BYTE COUNT		4	1 -	4	0759
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD ID		6	9 -	14	"FRMbbb"
0001 FORM NUMBER		6	15 -	20	"4835bb"
0002 PAGE NUMBER		5	21 -	25	"PG01b"
0003 EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0004 FILLER		1	35 -	35	BLANK
0005 FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010 SOCIAL SECURITY NUMBER		9	43 -	51	NO ENTRY
0030 ACTIVELY PARTICIPATE YES BOX	A	1	52 -	52	"X" OR BLANK
0035 ACTIVELY PARTICIPATE NO BOX	A	1	53 -	53	"X" OR BLANK
0040 INCOME FROM PRODUCTION OF LIVESTOCK, PRODUCE, GRAINS, AND OTHER CROPS	PART I 1	12	54 -	65	N
0050 TOTAL COOPERATIVE DISTRIBUTIONS	PART I 2a	12	66 -	77	N
0060 TOTAL COOPERATIVE DISTRIBUTIONS (TAXABLE AMOUNT)	PART I 2b	12	78 -	89	N
0070 AGRICULTURAL PROGRAM PAYMENTS	PART I 3a	12	90 -	101	N
0080 AGRICULTURAL PROGRAM PAYMENTS TAXABLE AMOUNT	PART I 3b	12	102 -	113	N
0090 CCC LOANS REPORTED UNDER ELECTION	PART I 4a	12	114 -	125	N
@0100 CCC LOANS STATEMENT	PART I 4a	6	126 -	131	"STMbnn" OR BLANK
0110 CCC LOANS FORFEITED OR CERTIFIED	PART I 4b	12	132 -	143	N
0120 CCC LOANS TAXABLE AMOUNT	PART I 4c	12	144 -	155	N
0130 CROP INSURANCE PROCEEDS	PART I 5a	12	156 -	167	N
0140 CROP INSURANCE PROCEEDS (TAXABLE AMOUNT)	PART I 5b	12	168 -	179	N
0160 IF ELECTION TO DEFER IS ATTACHED	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 NO.	IDENTIFICATION	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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0235
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"4952bb"
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
0020	INVESTMENT INTEREST EXPENSE	PT I 1	12	43 -	54	N
0030	DISALLOWED INVESTMENT INTEREST EXPENSE	PT I 2	12	55 -	66	N
0040	TOTAL INVESTMENT INTEREST ADD LINES 1 AND 2	PT I 3	12	67 -	78	N
0050	GROSS INCOME FROM PROPERTY HELD FOR INVESTMENT	PT II 4(a)	12	79 -	90	N
0053	QUALIFIED DIVIDENDS INCLUDED ON LINE 4a	PT II 4(b)	12	91 -	102	N
0057	SUBTRACT LINE 4b FROM LINE 4a	PTII 4(c)	12	103 -	114	N
0060	NET GAIN	PT II 4(d)	12	115 -	126	N
0065	AMOUNT ALLOCABLE TO LINE 4g	4e	12	127 -	138	N
0070	SEE LINE INSTRUCTIONS ON FORM	PT II 4(e)	12	139 -	150	N
0080	SUBTRACT LINE 4e FROM LINE 4d	PT II 4(f)	12	151 -	162	N
0090	AMOUNT FROM LINE 4b AND 4e	PT II 4(g)	12	163 -	174	N
0100	INVESTMENT INCOME	PT II 4(h)	12	175 -	186	N
0110	INVESTMENT EXPENSES	PT II 5	12	187 -	198	N
0120	NET INVESTMENT INCOME	PT II 6	12	199 -	210	N
0130	INVESTMENT INT. EXPENSE CARRY FORWARD	PT III 7	12	211 -	222	N



SECTION B FORM 4952 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0140	PT III 8	12	223	-	234	N
			1	-	235	"#"

## SECTION B FORM 4970 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0827
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"4970bb"
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	NAME OF PERSON SUBJECT TO TRUST TAX	A	35	43 -	77	A/N
0020	SSN OF PERSON SUBJECT TO TRUST TAX	B	9	78 -	86	N
0030	NAME OF TRUST	C	35	87 -	121	A/N
0040	STREET ADDRESS	C	35	122 -	156	A/N
0050	CITY/STATE/ZIP	C	33	157 -	189	A/N
0060	EMPLOYER IDENTIFICATION NUMBER (EIN)	D	9	190 -	198	N
0070	DOMESTIC TRUST INDICATOR	E	1	199 -	199	"X" OR BLANK
0080	FOREIGN TRUST INDICATOR	E	1	200 -	200	"X" OR BLANK
0090	BENEFICIARY DATE OF BIRTH	F	8	201 -	208	YYYYMMDD
0100	NUMBER OF TRUSTS	G	2	209 -	210	N
0110	PRIOR YEARS DISTRIBUTION AMOUNT	1	12	211 -	222	N
0120	PRE-BIRTH/21 DISTRIBUTION AMOUNT	2	12	223 -	234	N
0130	NET DISTRIBUTION AMOUNT	3	12	235 -	246	N
0140	TAX ON TRUST AMOUNT FROM LINE 3	4	12	247 -	258	N
0150	TOTAL AMOUNT	5	12	259 -	270	N
0160	TAX EXEMPT INTEREST	6	12	271 -	282	N
0170	TAXABLE AMOUNT	7	12	283 -	294	N
0180	NUMBER OF DISTRIBUTION YEARS	8	2	295 -	296	N
0190	AVERAGE ANNUAL AMOUNT DISTRIBUTED	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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0426
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"4972bb"
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	RECIPIENT NAME		35	43 -	77	A/N
0020	RECIPIENT EIN		9	78 -	86	N
0024	DISTRIBUTION OF QUALIFIED PLAN 1 YES BOX		1	87 -	87	"X" OR BLANK
0026	DISTRIBUTION OF QUALIFIED PLAN 1 NO BOX		1	88 -	88	"X" OR BLANK
0030	ROLLOVER YES BOX	2	1	89 -	89	"X" OR BLANK
0040	ROLLOVER NO BOX	2	1	90 -	90	"X" OR BLANK
0042	BENEFICIARY OF QUAL PARTICIPANT YES BOX	3	1	91 -	91	"X" OR BLANK
0044	BENEFICIARY OF QUAL PARTICIPANT NO BOX	3	1	92 -	92	"X" OR BLANK
0084	QUAL AGE - FIVE YR MEMBER YES BOX	4	1	93 -	93	"X" OR BLANK
0086	QUAL AGE - FIVE YR MEMBER NO BOX	4	1	94 -	94	"X" OR BLANK
0190	PRIOR YEAR DISTRIBUTION YES BOX	5a	1	95 -	95	"X" OR BLANK
0200	PRIOR YEAR DISTRIBUTION NO BOX	5a	1	96 -	96	"X" OR BLANK
0201	BENEFICIARY DISTRIBUTION YES BOX	5b	1	97 -	97	"X" OR BLANK
0202	BENEFICIARY DISTRIBUTION NO BOX	5b	1	98 -	98	"X" OR BLANK
0204	NUA LITERAL	6	3	99 -	101	"NUA" OR BLANK
0206	NUA WORKSHEET AMOUNT	6	12	102 -	113	N
0210	FORM 1099R CAPITAL GAIN	6	12	114 -	125	N
0220	MULTIPLY LINE 6 BY 20%	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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0346
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"5884bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	NO ENTRY
0040	WAGES PAID OR INCURRED (WORKED AT LEAST 120 HOURS BUT FEWER THAN 400 HOURS)	PT I 1a	12	52 -	63	N
0050	TOTAL WAGES (120 - 400 HOURS)	PT I 1a	12	64 -	75	N
0060	WAGES PAID OR INCURRED (WORKED AT LEAST 400 HOURS)	PT I 1b	12	76 -	87	N
0070	TOTAL WAGES (400 HOURS OR MORE)	PT I 1b	12	88 -	99	N
0080	SUM OF LINES 1a AND 1b	PT I 2	12	100 -	111	N
*0085	ATTACH STATEMENT	PT I 2	6	112 -	117	"STMbnn" OR BLANK
0090	WORK OPPT. CREDITS FROM FLOW THROUGH ENTITIES	PT I 3	12	118 -	129	N
0100	1041 PORTION	PT I 4	12	130 -	141	N
0110	TOTAL CURRENT YEAR WORK OPPORTUNITY CREDIT	PT I 4	12	142 -	153	N
0120	REGULAR TAX BEFORE CREDITS	PT II 5	12	154 -	165	N
0130	ALTERNATIVE MINIMUM TAX	6	12	166 -	177	N
0140	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	7	12	178 -	189	N
0150	FOREIGN TAX CREDIT	8a	12	190 -	201	N
0165	CREDITS FROM FORM 1040	8b	12	202 -	213	N
0230	POSSESSIONS TAX CREDIT (FORM 5735)	8c	12	214 -	225	NO ENTRY

SECTION B FORM 5884 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0240	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	8d	12	226	-	237	NO ENTRY
0250	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834, LINE 19)	8e	12	238	-	249	NO ENTRY
0260	TOTAL CREDITS	8f	12	250	-	261	N
0270	SUBTRACT LINE 8F FROM LINE 7	9	12	262	-	273	N
0290	SUBTRACT LINE 8F FROM LINE 5	10	12	274	-	285	N
0300	ENTER 25% (.25) OF THE EXCESS	11	12	286	-	297	N
0305	TENTATIVE MINIMUM TAX	12	12	298	-	309	N
0310	ENTER THE GREATER OF LINE 11 OR LINE 12	13	12	310	-	321	N
0320	SUBTRACT LINE 13 FROM LINE 9 IF ZERO OR LESS, ENTER -0-	14	12	322	-	333	N
0330	WORK OPPORTUNITY CREDIT ALLOWED FOR THE CURRENT YEAR	15	12	334	-	345	
	RECORD TERMINUS CHARACTER		1	346	-	346	"#"



## 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
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RECORD TERMINUS CHARACTER		1	467	-	467	"#"

## SECTION B FORM 6252 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0638
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"6252bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001- 9999999
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 -	51	NO ENTRY
0020	PROPERTY DESCRIPTION	1	65	52 -	116	A/N
0030	DATE ACQUIRED	2a	8	117 -	124	YYYYMMDD
0040	DATE SOLD	2b	8	125 -	132	YYYYMMDD
0050	PROPERTY SOLD TO RELATED PARTY 3 YES BOX	3	1	133 -	133	"X" OR BLANK
0055	PROPERTY SOLD TO RELATED PARTY 3 NO BOX	3	1	134 -	134	"X" OR BLANK
0060	MARKET SECURITY - YES BOX	4	1	135 -	135	"X" OR BLANK
0065	MARKET SECURITY - NO BOX	4	1	136 -	136	"X" OR BLANK
0070	SELLING PRICE	5	12	137 -	148	N
*0075	GAIN COMPUTATION SCHEDULE	5	6	149 -	154	"STMbnn" OR BLANK
0080	MORTGAGE INDEBTEDNESS	6	12	155 -	166	N
0090	LINE 5 MINUS LINE 6	7	12	167 -	178	N
0100	COST OR OTHER BASIS	8	12	179 -	190	N
0110	DEPRECIATION ALLOWED	9	12	191 -	202	N
0120	ADJUSTED BASIS	10	12	203 -	214	N
0130	COMMISSIONS/OTHER EXPENSES	11	12	215 -	226	N
0140	INCOME RECAPTURE F4797	12	12	227 -	238	N
0150	SUM OF LINES 10, 11 AND 12	13	12	239 -	250	N
0160	LINE 5 MINUS LINE 13	14	12	251 -	262	N
0170	GAIN EXCLUDED AMOUNT	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
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0450 LINE 35 MINUS LINE 36	37	12	626	-	637	N
RECORD TERMINUS CHARACTER		1	638	-	638	"#"

## SECTION B FORM 6478 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0538
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"6478bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	NO ENTRY
0020	QUALIFIED ETHANOL FUEL PRODUCTION (SOLD OR USED)	1(a)	12	52 -	63	N
0030	TOTAL QUALIFIED ETHANOL FUEL	1(c)	12	64 -	75	N
0040	190 PROOF OR GREATER (IN GALLONS) (SOLD OR USED)	2a (a)	12	76 -	87	N
0050	TOTAL 190 PROOF OR GREATER	2a (c)	12	88 -	99	N
0060	LESS THAN 190 PROOF BUT AT LEAST 150 PROOF (SOLD OR USED)	2b (a)	12	100 -	111	N
0070	TOTAL LESS THAN 190 PROOF BUT AT LEAST 150 PROOF	2b (c)	12	112 -	123	N
0080	ALL LINES 1, 2a, AND 2b (SOLD OR USED)	3(a)	12	124 -	135	N
0090	TOTAL ADD LINES 1, 2a, AND 2b	3(c)	12	136 -	147	N
0100	OTHER FUELS BLENDED WITH ALCOHOL ON LINES 2a AND 2b (GALLONS SOLD OR USED)	4(a)	12	148 -	159	N
0110	TOTAL GALLONS OF FUEL	5a (a)	12	160 -	171	N
0120	TOTAL GALLONS CONTAINING LESS THAN 5.7% OF 190 PROOF OR THAT ARE EXEMPT FROM EXCISE TAX	5b (a)	12	172 -	183	N
0130	SUBTRACT LINE 5b FROM LINE 5a	6(a)	12	184 -	195	N
0140	AVIATION FUEL FOR USE IN NONCOMMERCIAL AVIATION (GALLONS SOLD OR USED)	7a (a)	12	196 -	207	N
0150	TOTAL AVIATION FUEL FOR USE IN NONCOMMERCIAL AVIATION (GALLONS SOLD OR USED)	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
0285	CREDITS FROM FORM 1040	15b	12	394 -	405	N
0350	POSSESSIONS TAX CREDIT (FORM 5735)	15c	12	406 -	417	NO ENTRY
0360	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	15d	12	418 -	429	NO ENTRY
0370	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834)	15e	12	430 -	441	NO ENTRY
0380	TOTAL CREDITS	15f	12	442 -	453	N
0390	NET INCOME TAX SUBTRACT LINE 15m FROM LINE 14	16	12	454 -	465	N
0410	NET REGULAR TAX SUBTRACT LINE 15m FROM LINE 12	17	12	466 -	477	N
0420	ENTER 25% (.25) OF THE EXCESS	18	12	478 -	489	N
0425	TENTATIVE MINIMUM TAX	19	12	490 -	501	N
0430	GREATER OF LINE 18 OR LINE 19	20	12	502 -	513	N



SECTION B FORM 6478 - PAGE 1

FIELD IDENTIFICATION NO.		FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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0440	SUBTRACT LINE 20 FROM LINE 16 IF ZERO OR LESS, ENTER -0-	21	12	514	-	525	N
0450	CREDIT FOR ALCOHOL USED AS FUEL ALLOWED FOR THE CURRENT YEAR	22	12	526	-	537	N
	RECORD TERMINUS CHARACTER		1	538	-	538	"#"

## 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 nnnnnnnn
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 (NOT MORE THAN 16%)
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	0235
	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
0585	CREDITS FROM FORM 1040	45b	12	91 -	102	N
0650	POSSESSIONS TAX CREDIT (FORM 5735, LINE 17 OR 27)	45c	12	103 -	114	NO ENTRY
0660	CREDIT FOR FUEL FROM A CONVENTIONAL SOURCE	45d	12	115 -	126	NO ENTRY
0670	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834, LINE 19)	45e	12	127 -	138	NO ENTRY
0680	TOTAL CREDITS	45f	12	139 -	150	N
0690	NET INCOME TAX SUBTRACT LINE 45m FROM LINE 44	46	12	151 -	162	N
0710	NET REGULAR TAX SUBTRACT LINE 45m FROM LINE 42	47	12	163 -	174	N
0720	ENTER 25% (.25) OF THE EXCESS	48	12	175 -	186	N
0725	TENTATIVE MINIMUM TAX	49	12	187 -	198	N
0730	GREATER OF LINE 48 OR LINE 49	50	12	199 -	210	N
0740	SUBTRACT LINE 50 FROM LINE 46 IF ZERO OR LESS, ENTER -0-	51	12	211 -	222	N
0750	TOTAL CREDIT ALLOWED FOR THE CURRENT YEAR	52	12	223 -	234	N
	RECORD TERMINUS CHARACTER		1	235 -	235	"#"

## SECTION B FORM 8082 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1178
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8082bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION EIN		9	43 -	51	NO ENTRY
0020	INCONSISTENT TREATMENT	1a	1	52 -	52	"X" OR BLANK
0030	AMENDED RETURN	1b	1	53 -	53	NO ENTRY
0035	SUBSTITUED RETURN TREATMENT (YES BOX)	2	1	54 -	54	"X" OR BLANK
0040	SUBSTITUED RETURN TREATMENT (NO BOX)	2	1	55 -	55	"X" OR BLANK
0050	TYPE OF PASS-THROUGH ENTITY (PARTNERSHIP)	3a	1	56 -	56	"X" OR BLANK
0055	TYPE OF PASS-THROUGH ENTITY (ELECTING LARGE PARTNERSHIP)	3b	1	57 -	57	"X" OR BLANK
0060	TYPE OF PASS-THROUGH ENTITY (S CORPORATION)	3c	1	58 -	58	"X" OR BLANK
0065	TYPE OF PASS-THROUGH ENTITY (ESTATE)	3d	1	59 -	59	"X" OR BLANK
0070	TYPE OF PASS-THROUGH ENTITY (TRUST)	3e	1	60 -	60	"X" OR BLANK
0075	TYPE OF PASS-THROUGH ENTITY (REMIC)	3f	1	61 -	61	"X" OR BLANK
0080	IDENTIFYING NUMBER OF PASS-THROUGH ENTITY	4	9	62 -	70	N
0090	NAME	5	35	71 -	105	A/N
0100	ADDRESS	5	35	106 -	140	A/N
0110	CITY	5	22	141 -	162	A/N
0120	STATE	5	2	163 -	164	A/N
0130	ZIP CODE	5	12	165 -	176	N OR nnnnnbbbbbb OR nnnnnnnnnbbb

## SECTION B FORM 8082 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0140	TAX SHELTER REG. NUMBER	6	12	177 - 188		A/N OR BLANK
0150	IRS CENTER WHERE RETURN IS FILED	7	5	189 - 193		"CSPC", OR "OSPC", OR "PSPC"
	NOTE					CINCINNATI SUBMISSION PROCESSING CENTER - "CSPC", OGDEN SUBMISSION PROCESSING CENTER - "OSPC", PHILADELPHIA SUBMISSION PROCESSING CENTER - "PSPC"
0160	TAX YEAR OF PASS-THROUGH ENTITY (FROM)	8	8	194 - 201		N FORMAT: YYYYMMDD
0165	TAX YEAR OF PASS-THROUGH ENTITY (TO)	8	8	202 - 209		N FORMAT: YYYYMMDD
0170	YOUR TAX YEAR (FROM)	9	8	210 - 217		N FORMAT: YYYYMMDD
0175	YOUR TAX YEAR (TO)	9	8	218 - 225		N FORMAT: YYYYMMDD
0180	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	10a	60	226 - 285		A/N
0190	AMOUNT OF ITEM	10b	1	286 - 286		"X" OR BLANK
0200	TREATMENT OF ITEM	10b	1	287 - 287		"X" OR BLANK
0210	AMOUNT	10c	12	288 - 299		N
0220	AMOUNT YOU ARE REPORTING	10d	12	300 - 311		N
0230	DIFFERENCE BETWEEN C & D	10e	12	312 - 323		N
0240	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	11a	60	324 - 383		A/N OR BLANK
0250	AMOUNT OF ITEM	11b	1	384 - 384		"X" OR BLANK
0260	TREATMENT OF ITEM	11b	1	385 - 385		"X" OR BLANK
0270	AMOUNT	11c	12	386 - 397		N
0280	AMOUNT YOU ARE REPORTING	11d	12	398 - 409		N
0290	DIFFERENCE BETWEEN C & D	11e	12	410 - 421		N
0300	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	12a	60	422 - 481		A/N OR BLANK
0310	AMOUNT OF ITEM	12b	1	482 - 482		"X" OR BLANK
0320	TREATMENT OF ITEM	12b	1	483 - 483		"X" OR BLANK
0330	AMOUNT	12c	12	484 - 495		N
0340	AMOUNT YOU ARE REPORTING	12d	12	496 - 507		N
0350	DIFFERENCE BETWEEN C & D	12e	12	508 - 519		N

## SECTION B FORM 8082 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0360	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	13a	60	520 -	579	A/N OR BLANK
0370	AMOUNT OF ITEM	13b	1	580 -	580	"X" OR BLANK
0380	TREATMENT OF ITEM	13b	1	581 -	581	"X" OR BLANK
0390	AMOUNT	13c	12	582 -	593	N
0400	AMOUNT YOU ARE REPORTING	13d	12	594 -	605	N
0410	DIFFERENCE BETWEEN C & D	13e	12	606 -	617	N
0420	EXPLANATIONS	PT III	70	618 -	687	A/N
0430	EXPLANATIONS	PT III	70	688 -	757	A/N
0440	EXPLANATIONS	PT III	70	758 -	827	A/N
0450	EXPLANATIONS	PT III	70	828 -	897	A/N
0460	EXPLANATIONS	PT III	70	898 -	967	A/N
0470	EXPLANATIONS	PT III	70	968 -	1037	A/N
0480	EXPLANATIONS	PT III	70	1038 -	1107	A/N
0490	EXPLANATIONS	PT III	70	1108 -	1177	A/N
	RECORD TERMINUS CHARACTER		1	1178 -	1178	"#"

## SECTION B FORM 8082 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	2073
	START RECORD SENTINEL		4	5 -	8	*****
0520	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0521	FORM NUMBER		6	15 -	20	"8082bb"
0522	PAGE NUMBER		5	21 -	25	"PG02b"
0523	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnn
0524	FILLER		1	35 -	35	BLANK
0525	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0530	EXPLANATIONS	PT III	70	43 -	112	A/N
0540	EXPLANATIONS	PT III	70	113 -	182	A/N
0550	EXPLANATIONS	PT III	70	183 -	252	A/N
0560	EXPLANATIONS	PT III	70	253 -	322	A/N
0570	EXPLANATIONS	PT III	70	323 -	392	A/N
0580	EXPLANATIONS	PT III	70	393 -	462	A/N
0590	EXPLANATIONS	PT III	70	463 -	532	A/N
0600	EXPLANATIONS	PT III	70	533 -	602	A/N
0610	EXPLANATIONS	PT III	70	603 -	672	A/N
0620	EXPLANATIONS	PT III	70	673 -	742	A/N
0630	EXPLANATIONS	PT III	70	743 -	812	A/N
0640	EXPLANATIONS	PT III	70	813 -	882	A/N
0650	EXPLANATIONS	PT III	70	883 -	952	A/N
0660	EXPLANATIONS	PT III	70	953 -	1022	A/N
0670	EXPLANATIONS	PT III	70	1023 -	1092	A/N
0680	EXPLANATIONS	PT III	70	1093 -	1162	A/N
0690	EXPLANATIONS	PT III	70	1163 -	1232	A/N
0700	EXPLANATIONS	PT III	70	1233 -	1302	A/N
0710	EXPLANATIONS	PT III	70	1303 -	1372	A/N
0720	EXPLANATIONS	PT III	70	1373 -	1442	A/N
0730	EXPLANATIONS	PT III	70	1443 -	1512	A/N
0740	EXPLANATIONS	PT III	70	1513 -	1582	A/N
0750	EXPLANATIONS	PT III	70	1583 -	1652	A/N



## SECTION B FORM 8082 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0760 EXPLANATIONS	PT III	70	1653 - 1722	A/N
0770 EXPLANATIONS	PT III	70	1723 - 1792	A/N
0780 EXPLANATIONS	PT III	70	1793 - 1862	A/N
0790 EXPLANATIONS	PT III	70	1863 - 1932	A/N
0800 EXPLANATIONS	PT III	70	1933 - 2002	A/N
0810 EXPLANATIONS	PT III	70	2003 - 2072	A/N
RECORD TERMINUS CHARACTER		1	2073 - 2073	"#"

## 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
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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
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RECORD TERMINUS CHARACTER		1	960	-	960	"#"

## SECTION B FORM 8275 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1486
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8275bb"
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	PT I 1a	35	52 -	86	A/N
0030	PT I 1b	50	87 -	136	A/N
0040	PT I 1c	50	137 -	186	A/N
0050	PT I 1c	50	187 -	236	A/N
0060	PT I 1d	21	237 -	257	A/N
0070	PT I 1e	5	258 -	262	A/N
0080	PT I 1f	12	263 -	274	N
0090	PT I 2a	35	275 -	309	A/N OR BLANK
0100	PT I 2b	50	310 -	359	A/N OR BLANK
0110	PT I 2c	50	360 -	409	A/N OR BLANK
0120	PT I 2c	50	410 -	459	A/N OR BLANK
0130	PT I 2d	21	460 -	480	A/N OR BLANK
0140	PT I 2e	5	481 -	485	A/N OR BLANK
0150	PT I 2f	12	486 -	497	N

## SECTION B FORM 8275 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160	REV. RUL., REV. PROC., ETC	PT I 3a	35	498	- 532	A/N OR BLANK
0170	ITEM OR GROUP OF ITEMS	PT I 3b	50	533	- 582	A/N OR BLANK
0180	DESCRIPTION OF ITEMS	PT I 3c	50	583	- 632	PT I 3c
0190	DESCRIPTION OF ITEMS	PT I 3c	50	633	- 682	A/N OR BLANK
0200	FORM OR SCHEDULE	PT I 3d	21	683	- 703	A/N OR BLANK
0210	LINE NUMBER	PT I 3e	5	704	- 708	A/N OR BLANK
0220	AMOUNT	PT I 3f	12	709	- 720	N
0230	DETAILED EXPLANATION	PT II 1	70	721	- 790	A/N
0240	DETAILED EXPLANATION	PT II 1	70	791	- 860	A/N
0250	DETAILED EXPLANATION	PT II 1	70	861	- 930	A/N
0260	DETAILED EXPLANATION	PT II 2	70	931	- 1000	A/N OR BLANK
0270	DETAILED EXPLANATION	PT II 2	70	1001	- 1070	A/N OR BLANK
0280	DETAILED EXPLANATION	PT II 2	70	1071	- 1140	A/N OR BLANK
0290	DETAILED EXPLANATION	PT II 3	70	1141	- 1210	A/N OR BLANK
0300	DETAILED EXPLANATION	PT II 3	70	1211	- 1280	A/N OR BLANK
0310	DETAILED EXPLANATION	PT II 3	70	1281	- 1350	A/N OR BLANK
0320	NAME	PT III 1	35	1351	- 1385	A/N
0330	ADDRESS	PT III 1	35	1386	- 1420	A/N
0340	CITY	PT III 1	22	1421	- 1442	A/N
0350	STATE	PT III 1	2	1443	- 1444	A/N
0360	ZIP CODE	PT III 1	12	1445	- 1456	N OR nnnnnbbbbbb OR nnnnnnnnnbbb

SECTION B FORM 8275 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0370 IDENTIFYING NUMBER OF PASS-THROUGH ENTITY	PT III 2	9	1457 - 1465	N	
0380 TAX YEAR OF PASS-THROUGH ENTITY (FROM)	PT III 3	8	1466 - 1473	N	FORMAT: YYYYMMDD
0390 TAX YEAR OF PASS-THROUGH ENTITY (TO)	PT III 3	8	1474 - 1481	N	FORMAT: YYYYMMDD
0400 IRS CENTER WHERE PASS-THROUGH ENTITY FILED RETURN	PT III	4	1482 - 1485		"CSPC", OR "OSPC", OR "PSPC"
NOTE CINCINNATI SUBMISSION PROCESSING CENTER - "CSPC" OGDEN SUBMISSION PROCESSING CENTER - "OSCP" PHILADELPHIA SUBMISSION PROCESSING - "PSPC"					
RECORD TERMINUS CHARACTER		1	1486 - 1486		"#"

## SECTION B FORM 8275 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	2073
	START RECORD SENTINEL		4	5 -	8	*****
0420	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0421	FORM NUMBER		6	15 -	20	"8275bb"
0422	PAGE NUMBER		5	21 -	25	"PG02b"
0423	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0424	FILLER		1	35 -	35	BLANK
0425	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0430	EXPLANATIONS	PT IV	70	43 -	112	A/N
0440	EXPLANATIONS	PT IV	70	113 -	182	A/N
0450	EXPLANATIONS	PT IV	70	183 -	252	A/N
0460	EXPLANATIONS	PT IV	70	253 -	322	A/N
0470	EXPLANATIONS	PT IV	70	323 -	392	A/N
0480	EXPLANATIONS	PT IV	70	393 -	462	A/N
0490	EXPLANATIONS	PT IV	70	463 -	532	A/N
0500	EXPLANATIONS	PT IV	70	533 -	602	A/N
0510	EXPLANATIONS	PT IV	70	603 -	672	A/N
0520	EXPLANATIONS	PT IV	70	673 -	742	A/N
0530	EXPLANATIONS	PT IV	70	743 -	812	A/N
0540	EXPLANATIONS	PT IV	70	813 -	882	A/N
0550	EXPLANATIONS	PT IV	70	883 -	952	A/N
0560	EXPLANATIONS	PT IV	70	953 -	1022	A/N
0570	EXPLANATIONS	PT IV	70	1023 -	1092	A/N
0580	EXPLANATIONS	PT IV	70	1093 -	1162	A/N
0590	EXPLANATIONS	PT IV	70	1163 -	1232	A/N
0600	EXPLANATIONS	PT IV	70	1233 -	1302	A/N
0610	EXPLANATIONS	PT IV	70	1303 -	1372	A/N
0620	EXPLANATIONS	PT IV	70	1373 -	1442	A/N
0630	EXPLANATIONS	PT IV	70	1443 -	1512	A/N
0640	EXPLANATIONS	PT IV	70	1513 -	1582	A/N
0650	EXPLANATIONS	PT IV	70	1583 -	1652	A/N



SECTION B FORM 8275 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0660 EXPLANATIONS	PT IV	70	1653 - 1722	A/N
0670 EXPLANATIONS	PT IV	70	1723 - 1792	A/N
0680 EXPLANATIONS	PT IV	70	1793 - 1862	A/N
0690 EXPLANATIONS	PT IV	70	1863 - 1932	A/N
0700 EXPLANATIONS	PT IV	70	1933 - 2002	A/N
0710 EXPLANATIONS	PT IV	70	2003 - 2072	A/N
RECORD TERMINUS CHARACTER		1	2073 - 2073	"#"

## SECTION B FORM 8275-R - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1486
		4	5 -	8	*****
0000		6	9 -	14	"FRMbbb"
0001		6	15 -	20	"8275Rb"
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	PT I 1a	35	52 -	86	A/N
0030	PT I 1b	50	87 -	136	A/N
0040	PT I 1c	50	137 -	186	A/N
0050	PT I 1c	50	187 -	236	A/N
0060	PT I 1d	21	237 -	257	A/N
0070	PT I 1e	5	258 -	262	A/N
0080	PT I 1f	12	263 -	274	N
0090	PT I 2a	35	275 -	309	A/N OR BLANK
0100	PT I 2b	50	310 -	359	A/N OR BLANK
0110	PT I 2c	50	360 -	409	A/N OR BLANK
0120	PT I 2c	50	410 -	459	A/N OR BLANK
0130	PT I 2d	21	460 -	480	A/N OR BLANK
0140	PT I 2e	5	481 -	485	A/N OR BLANK
0150	PT I 2f	12	486 -	497	N

## SECTION B FORM 8275-R - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160	REV. RUL., REV. PROC., ETC	PT I 3a	35	498	- 532	A/N OR BLANK
0170	ITEM OR GROUP OF ITEMS	PT I 3b	50	533	- 582	A/N OR BLANK
0180	DESCRIPTION OF ITEMS	PT I 3c	50	583	- 632	A/N OR BLANK
0190	DESCRIPTION OF ITEMS	PT I 3c	50	633	- 682	A/N OR BLANK
0200	FORM OR SCHEDULE	PT I 3d	21	683	- 703	A/N OR BLANK
0210	LINE NUMBER	PT I 3e	5	704	- 708	A/N OR BLANK
0220	AMOUNT	PT I 3f	12	709	- 720	N
0230	DETAILED EXPLANATION	PT II 1	70	721	- 790	A/N
0240	DETAILED EXPLANATION	PT II 1	70	791	- 860	A/N
0250	DETAILED EXPLANATION	PT II 1	70	861	- 930	A/N
0260	DETAILED EXPLANATION	PT II 2	70	931	- 1000	A/N OR BLANK
0270	DETAILED EXPLANATION	PT II 2	70	1001	- 1070	A/N
0280	DETAILED EXPLANATION	PT II 2	70	1071	- 1140	A/N OR BLANK
0290	DETAILED EXPLANATION	PT II 3	70	1141	- 1210	A/N
0300	DETAILED EXPLANATION	PT II 3	70	1211	- 1280	A/N OR BLANK
0310	DETAILED EXPLANATION	PT II 3	70	1281	- 1350	A/N OR BLANK
0320	NAME	PT III 1	35	1351	- 1385	A/N
0330	ADDRESS	PT III 1	35	1386	- 1420	A/N
0340	CITY	PT III 1	22	1421	- 1442	A/N
0350	STATE	PT III 1	2	1443	- 1444	A/N
0360	ZIP CODE	PT III 1	12	1445	- 1456	N OR nnnnnbbbbbb OR nnnnnnnnnbbb

SECTION B FORM 8275-R - PAGE 1

FIELD IDENTIFICATION NO.		FORM REF.	LENGTH	CHAR	- POS	FIELD DESCRIPTION
0370	IDENTIFYING NUMBER OF PASS-THROUGH ENTITY	PT III 2	9	1457	- 1465	N
0380	TAX YEAR OF PASS-THROUGH ENTITY (FROM)	PT III 3	8	1466	- 1473	N FORMAT: YYYYMMDD
0390	TAX YEAR OF PASS-THROUGH ENTITY (TO)	PT III 3	8	1474	- 1481	N FORMAT: YYYYMMDD
0400	IRS CENTER WHERE PASS-THROUGH ENTITY FILED RETURN	PT III	4	1482	- 1485	"CSPC" OR "OSPC" "PSPC"
	NOTE					"CINCINNATI SUBMISSION PROESSING CENTER - "CSPC" "OGDEN SUBMISSION PROCESSING CENTER - "OSPC" "PHILADELPHIA SUBMISSION PROCESSING CENTER - "PSPC"
	RECORD TERMINUS CHARACTER		1	1486	- 1486	"#"

## SECTION B FORM 8275-R - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	2073
	START RECORD SENTINEL		4	5 -	8	*****
0420	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0421	FORM NUMBER		6	15 -	20	"8275Rb"
0422	PAGE NUMBER		5	21 -	25	"PG02b"
0423	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnn
0424	FILLER		1	35 -	35	BLANK
0425	FORM OCCURRENCE NUMBER		7	36 -	42	0000001-9999999
0430	EXPLANATIONS	PT IV	70	43 -	112	A/N
0440	EXPLANATIONS	PT IV	70	113 -	182	A/N
0450	EXPLANATIONS	PT IV	70	183 -	252	A/N
0460	EXPLANATIONS	PT IV	70	253 -	322	A/N
0470	EXPLANATIONS	PT IV	70	323 -	392	A/N
0480	EXPLANATIONS	PT IV	70	393 -	462	A/N
0490	EXPLANATIONS	PT IV	70	463 -	532	A/N
0500	EXPLANATIONS	PT IV	70	533 -	602	A/N
0510	EXPLANATIONS	PT IV	70	603 -	672	A/N
0520	EXPLANATIONS	PT IV	70	673 -	742	A/N
0530	EXPLANATIONS	PT IV	70	743 -	812	A/N
0540	EXPLANATIONS	PT IV	70	813 -	882	A/N
0550	EXPLANATIONS	PT IV	70	883 -	952	A/N
0560	EXPLANATIONS	PT IV	70	953 -	1022	A/N
0570	EXPLANATIONS	PT IV	70	1023 -	1092	A/N
0580	EXPLANATIONS	PT IV	70	1093 -	1162	A/N
0590	EXPLANATIONS	PT IV	70	1163 -	1232	A/N
0600	EXPLANATIONS	PT IV	70	1233 -	1302	A/N
0610	EXPLANATIONS	PT IV	70	1303 -	1372	A/N
0620	EXPLANATIONS	PT IV	70	1373 -	1442	A/N
0630	EXPLANATIONS	PT IV	70	1443 -	1512	A/N
0640	EXPLANATIONS	PT IV	70	1513 -	1582	A/N
0650	EXPLANATIONS	PT IV	70	1583 -	1652	A/N

SECTION B FORM 8275-R - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0660 EXPLANATIONS	PT IV	70	1653 - 1722	A/N
0670 EXPLANATIONS	PT IV	70	1723 - 1792	A/N
0680 EXPLANATIONS	PT IV	70	1793 - 1862	A/N
0690 EXPLANATIONS	PT IV	70	1863 - 1932	A/N
0700 EXPLANATIONS	PT IV	70	1933 - 2002	A/N
0710 EXPLANATIONS	PT IV	70	2003 - 2072	A/N
RECORD TERMINUS CHARACTER		1	2073 - 2073	"#"

## SECTION B FORM 8582 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0331
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8582bb"
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
0020	PASSIVE ACTIVITY LOSS NET INCOME	PT I 1a	12	43 -	54	N
0030	PASSIVE ACTIVITY LOSS NET LOSS	PT I 1b	12	55 -	66	N ***
0040	PASSIVE ACTIVITY LOSS PRIOR YEAR UNALLOWED LOSSES	PT I 1c	12	67 -	78	N ***
0050	PASSIVE ACTIVITY LOSS COMBINE LINES 1a, b and c	PT I 1d	12	79 -	90	N
0055	COMMERCIAL REVITALIZATION DEDUCTIONS	PT I 2a	12	91 -	102	N ***
0056	UNALLOWED PRIOR YEAR REVITALIZATION DEDUCTIONS	PT I 2b	12	103 -	114	N ***
0057	NET REVITALIZATION DEDUCTIONS	PT I 2c	12	115 -	126	N ***
0060	OTHER PASSIVE ACTIVITIES NET INCOME	PT I 3a	12	127 -	138	N
0070	OTHER PASSIVE ACTIVITIES NET LOSS	PT I 3b	12	139 -	150	N ***
0080	OTHER PASSIVE ACTIVITIES PRIOR YEAR UNALLOWED LOSSES	PT I 3c	12	151 -	162	N ***
0090	OTHER PASSIVE ACTIVITIES COMBINE LINES 3a, b and c	PT I 3d	12	163 -	174	N
0100	COMBINE LINES 1d, 2c AND 3d	PT I 4	12	175 -	186	N
0110	SMALLER AMOUNT OF LINE 1d OR LOSS ON LINE 4	PT II 5	12	187 -	198	N
0120	ENTER 150,000 IF MARRIED FILING SEPARATELY	PT II 6	12	199 -	210	N

## SECTION B FORM 8582 - PAGE 1

FIELD NO.	IDENTIFICATION	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	1994
		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
NOTE: FIELDS 0247, 0590, 0890, 1555, 2167, AND 2445 SHOULD BE USED WHEN THERE ARE GREATER THAN 5 ACTIVITIES FOR A GIVEN WORKSHEET. WHEN USING ONE OF THE AFOREMENTIONED MULTIPLE ACTIVITIES FIELDS, LEAVE ALL OTHER FIELDS FOR THAT WORKSHEET BLANK, EXCEPT FOR THE FIELDS IDENTIFIED AS FOR TOTALS. INCLUDE INFORMATION FOR EACH ACTIVITY IN THE STATEMENT(S).					
0247	W1	6	43 -	48	"STMbnn" OR BLANK
0250	W1	20	49 -	68	A/N
0260	W1-(a)	12	69 -	80	N
0270	W1-(b)	12	81 -	92	N
0280	W1-(c)	12	93 -	104	N
0290	W1-(d)	12	105 -	116	N
0300	W1-(e)	12	117 -	128	N
0310	W1	20	129 -	148	A/N
0320	W1-(a)	12	149 -	160	N
0330	W1-(b)	12	161 -	172	N
0340	W1-(c)	12	173 -	184	N
0350	W1-(d)	12	185 -	196	N
0360	W1-(e)	12	197 -	208	N
0370	W1	20	209 -	228	A/N
0380	W1-(a)	12	229 -	240	N
0390	W1-(b)	12	241 -	252	N
0400	W1-(c)	12	253 -	264	N
0410	W1-(d)	12	265 -	276	N
0420	W1-(e)	12	277 -	288	N
0430	W1	20	289 -	308	A/N

## SECTION B FORM 8582 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0440	NET INCOME 4	W1-(a)	12	309	-	320	N
0450	NET LOSS 4	W1-(b)	12	321	-	332	N
0460	UNALLOWED LOSS 4	W1-(c)	12	333	-	344	N
0470	OVERALL GAIN 4	W1-(d)	12	345	-	356	N
0480	OVERALL LOSS 4	W1-(e)	12	357	-	368	N
0490	NAME OF ACTIVITY 5	W1	20	369	-	388	A/N
0500	NET INCOME 5	W1-(a)	12	389	-	400	N
0510	NET LOSS 5	W1-(b)	12	401	-	412	N
0520	UNALLOWED LOSS 5	W1-(c)	12	413	-	424	N
0530	OVERALL GAIN 5	W1-(d)	12	425	-	436	N
0540	OVERALL LOSS 5	W1-(e)	12	437	-	448	N
0550	TOTAL NET INCOME	W1-(a)	12	449	-	460	N
0560	TOTAL NET LOSS	W1-(b)	12	461	-	472	N
0570	TOTAL UNALLOWED	W1-(c)	12	473	-	484	N
0590	MULTIPLE ACTIVITIES	W2	6	485	-	490	"STMbnn" OR BLANK
0600	NAME OF ACTIVITY 1	W2	20	491	-	510	A/N
0610	CURRENT YEAR DEDUCT. 1	W2(a)	12	511	-	522	N
0620	PRIOR YEAR UNALLOWED DEDUCTIONS 1	W2(b)	12	523	-	534	N
0630	OVERALL LOSS 1	W2(c)	12	535	-	546	N
0640	NAME OF ACTIVITY 2	W2	20	547	-	566	A/N
0650	CURRENT YEAR DEDUCT. 2	W2(a)	12	567	-	578	N
0660	PRIOR YEAR UNALLOWED DEDUCTIONS 2	W2(b)	12	579	-	590	N
0670	OVERALL LOSS 2	W2(c)	12	591	-	602	N
0680	NAME OF ACTIVITY 3	W2	20	603	-	622	A/N
0690	CURRENT YEAR DEDUCT. 3	W2(a)	12	623	-	634	N
0700	PRIOR YEAR UNALLOWED DEDUCTIONS 3	W2(b)	12	635	-	646	N
0710	OVERALL LOSS 3	W2(c)	12	647	-	658	N
0720	NAME OF ACTIVITY 4	W2	20	659	-	678	A/N
0730	CURRENT YEAR DEDUCT. 4	W2(a)	12	679	-	690	N
0740	PRIOR YEAR UNALLOWED DEDUCTIONS 4	W2(b)	12	691	-	702	N

## SECTION B FORM 8582 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0750	OVERALL LOSS 4	W2(c)	12	703 - 714	N	
0760	TOTAL CURRENT YEAR DEDUCTIONS	W2(a)	12	715 - 726	N	
0770	TOTAL PRIOR YEAR UNALLOWED DEDUCTIONS	W2(b)	12	727 - 738	N	
0890	MULTIPLE ACTIVITIES	W3	6	739 - 744	"STMbnn" OR BLANK	
0900	NAME OF ACTIVITY 1	W3	20	745 - 764	A/N	
0910	NET INCOME 1	W3-(a)	12	765 - 776	N	
0920	NET LOSS 1	W3-(b)	12	777 - 788	N	
0930	UNALLOWED LOSS 1	W3-(c)	12	789 - 800	N	
0940	OVERALL GAIN 1	W3-(d)	12	801 - 812	N	
0950	OVERALL LOSS 1	W3-(e)	12	813 - 824	N	
0960	NAME OF ACTIVITY 2	W3	20	825 - 844	A/N	
0970	NET INCOME 2	W3-(a)	12	845 - 856	N	
0980	NET LOSS 2	W3-(b)	12	857 - 868	N	
1000	UNALLOWED LOSS 2	W3-(c)	12	869 - 880	N	
1010	OVERALL GAIN 2	W3-(d)	12	881 - 892	N	
1020	OVERALL LOSS 2	W3-(e)	12	893 - 904	N	
1030	NAME OF ACTIVITY 3	W3	20	905 - 924	A/N	
1040	NET INCOME 3	W3-(a)	12	925 - 936	N	
1050	NET LOSS 3	W3-(b)	12	937 - 948	N	
1060	UNALLOWED LOSS 3	W3-(c)	12	949 - 960	N	
1070	OVERALL GAIN 3	W3-(d)	12	961 - 972	N	
1080	OVERALL LOSS 3	W3-(e)	12	973 - 984	N	
1090	NAME OF ACTIVITY 4	W3	20	985 - 1004	A/N	
1100	NET INCOME 4	W3(a)	12	1005 - 1016	N	
1110	NET LOSS 4	W3-(b)	12	1017 - 1028	N	
1120	UNALLOWED LOSS 4	W3-(c)	12	1029 - 1040	N	
1130	OVERALL GAIN 4	W3-(d)	12	1041 - 1052	N	
1140	OVERALL LOSS 4	W3-(e)	12	1053 - 1064	N	
1150	NAME OF ACTIVITY 5	W3	20	1065 - 1084	A/N	
1160	NET INCOME 5	W3-(a)	12	1085 - 1096	N	
1170	NET LOSS 5	W3-(b)	12	1097 - 1108	N	

## SECTION B FORM 8582 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1180	UNALLOWED LOSS 5	W3-(c)	12	1109 - 1120	N	
1190	OVERALL GAIN 5	W3-(d)	12	1121 - 1132	N	
1200	OVERALL LOSS 5	W3-(e)	12	1133 - 1144	N	
1210	TOTAL NET INCOME	W3-(a)	12	1145 - 1156	N	
1220	TOTAL NET LOSS	W3-(b)	12	1157 - 1168	N	
1550	TOTAL UNALLOWED LOSS	W3-(c)	12	1169 - 1180	N	
1555	MULTIPLE ACTIVITIES	W4	6	1181 - 1186	"STMbnn" OR BLANK	
1560	NAME OF ACTIVITY 1	W4	25	1187 - 1211	A/N	
1570	FORM OR SCHEDULE REPORTED ON 1	W4	20	1212 - 1231	A/N	
1580	LOSS 1	W4(a)	12	1232 - 1243	N	
1590	RATIO 1	W4(b)	6	1244 - 1249	R	
1600	INCOME AND SPECIAL ALLOWANCE 1	W4(c)	12	1250 - 1261	N	
1610	LOSS MINUS INCOME 1	W4(d)	12	1262 - 1273	N	
1620	NAME OF ACTIVITY 2	W4	25	1274 - 1298	A/N	
1630	FORM OR SCHEDULE REPORTED ON 2	W4	20	1299 - 1318	A/N	
1640	LOSS 2	W4(a)	12	1319 - 1330	N	
1650	RATIO 2	W4(b)	6	1331 - 1336	R	
1660	INCOME AND SPECIAL ALLOWANCE 2	W4(c)	12	1337 - 1348	N	
1670	LOSS MINUS INCOME 2	W4(d)	12	1349 - 1360	N	
1680	NAME OF ACTIVITY 3	W4	25	1361 - 1385	A/N	
1690	FORM OR SCHEDULE REPORTED ON 3	W4	20	1386 - 1405	A/N	
1700	LOSS 3	W4(a)	12	1406 - 1417	N	
1710	RATIO 3	W4(b)	6	1418 - 1423	R	
1720	INCOME AND SPECIAL ALLOWANCE 3	W4(c)	12	1424 - 1435	N	
1730	LOSS MINUS INCOME 3	W4(d)	12	1436 - 1447	N	
1740	NAME OF ACTIVITY 4	W4	25	1448 - 1472	A/N	
1750	FORM OR SCHEDULE REPORT ON 4	W4	20	1473 - 1492	A/N	
1760	LOSS 4	W4(a)	12	1493 - 1504	N	

## SECTION B FORM 8582 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1770	RATIO 4	W4(b)	6	1505 - 1510	R	
1780	INCOME AND SPECIAL ALLOWANCE 4	W4(c)	12	1511 - 1522	N	
1790	LOSS MINUS INCOME 4	W4(d)	12	1523 - 1534	N	
1800	NAME OF ACTIVITY 5	W4	25	1535 - 1559	A/N	
1810	FORM OR SCHEDULE REPORTED ON 5	W4	20	1560 - 1579	A/N	
1820	LOSS 5	W4(a)	12	1580 - 1591	N	
1830	RATIO 5	W4(b)	6	1592 - 1597	R	
1840	INCOME AND SPECIAL ALLOWANCE 5	W4(c)	12	1598 - 1609	N	
1850	LOSS MINUS INCOME 5	W4(d)	12	1610 - 1621	N	
1860	TOTAL LOSS	W4(a)	12	1622 - 1633	N	
1870	TOTAL INCOME AND SPECIAL ALLOWANCE	W4(c)	12	1634 - 1645	N	
1880	TOTAL LOSS MINUS INCOME	W4(d)	12	1646 - 1657	N	
*1890	ADDITIONAL WORKSHEET 4	W4	6	1658 - 1663	"STMbnn" OR BLANK	
1895	MULTIPLE ACTIVITIES	W5	6	1664 - 1669	"STMbnn" OR BLANK	
1900	NAME OF ACTIVITY 1	W5	20	1670 - 1689	A/N	
1910	FORM OR SCHEDULE REPORTED ON 1	W5	10	1690 - 1699	A/N	
1920	LOSS 1	W5(a)	12	1700 - 1711	N	
1930	RATIO 1	W5(b)	6	1712 - 1717	R	
1940	UNALLOWED LOSS 1	W5(c)	12	1718 - 1729	N	
1950	NAME OF ACTIVITY 2	W5	20	1730 - 1749	A/N	
1960	FORM OR SCHEDULE REPORTED ON 2	W5	10	1750 - 1759	A/N	
1970	LOSS 2	W5(a)	12	1760 - 1771	N	
1980	RATIO 2	W5(b)	6	1772 - 1777	R	
1990	UNALLOWED LOSS 2	W5(c)	12	1778 - 1789	N	
2000	NAME OF ACTIVITY 3	W5	20	1790 - 1809	A/N	
2010	FORM OR SCHEDULE REPORTED ON 3	W5	10	1810 - 1819	A/N	
2020	LOSS 3	W5(a)	12	1820 - 1831	N	
2030	RATIO 3	W5(b)	6	1832 - 1837	R	

## SECTION B FORM 8582 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2040	UNALLOWED LOSS 3	W5(c)	12	1838 - 1849	N	
2050	NAME OF ACTIVITY 4	W5	20	1850 - 1869	A/N	
2060	FORM OR SCHEDULE REPORTED ON 4	W5	10	1870 - 1879	A/N	
2070	LOSS 4	W5(a)	12	1880 - 1891	N	
2080	RATIO 4	W5(b)	6	1892 - 1897	R	
2090	UNALLOWED LOSS 4	W5(c)	12	1898 - 1909	N	
2100	NAME OF ACTIVITY 5	W5	20	1910 - 1929	A/N	
2110	FORM OR SCHEDULE REPORTED ON 5	W5	10	1930 - 1939	A/N	
2120	LOSS 5	W5(a)	12	1940 - 1951	N	
2130	RATIO 5	W5(b)	6	1952 - 1957	R	
2140	UNALLOWED LOSS 5	W5(c)	12	1958 - 1969	N	
2150	TOTAL LOSS	W5(a)	12	1970 - 1981	N	
2155	TOTAL UNALLOWED LOSS	W5(c)	12	1982 - 1993	N	
	RECORD TERMINUS CHARACTER		1	1994 - 1994	"#"	

## SECTION B FORM 8582 - PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0746
	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
@2167	MULTIPLE ACTIVITIES	W6	6	43 -	48	"STMBnn" OR BLANK
2170	NAME OF ACTIVITY 1	W6	20	49 -	68	A/N
2180	FORM OR SCHEDULE REPORTED ON 1	W6	10	69 -	78	A/N
2190	LOSS 1	W6(a)	12	79 -	90	N
2200	UNALLOWED LOSS 1	W6(b)	12	91 -	102	N
2210	ALLOWED LOSS 1	W6(c)	12	103 -	114	N
2220	NAME OF ACTIVITY 2	W6	20	115 -	134	A/N
2230	FORM OR SCHEDULE REPORTED ON 2	W6	10	135 -	144	A/N
2240	LOSS 2	W6(a)	12	145 -	156	N
2250	UNALLOWED LOSS 2	W6(b)	12	157 -	168	N
2260	ALLOWED LOSS 2	W6(c)	12	169 -	180	N
2270	NAME OF ACTIVITY 3	W6	20	181 -	200	A/N
2280	FORM OR SCHEDULE REPORTED ON 3	W6	10	201 -	210	A/N
2290	LOSS 3	W6(a)	12	211 -	222	N
2300	UNALLOWED LOSS 3	W6(b)	12	223 -	234	N
2310	ALLOWED LOSS 3	W6(c)	12	235 -	246	N
2320	NAME OF ACTIVITY 4	W6	20	247 -	266	A/N
2330	FORM OR SCHEDULE REPORTED ON 4	W6	10	267 -	276	A/N
2340	LOSS 4	W6(a)	12	277 -	288	N
2350	UNALLOWED LOSS 4	W6(b)	12	289 -	300	N

## SECTION B FORM 8582 - PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2360	ALLOWED LOSS 3	W6(c)	12	301 - 312	N	
2370	NAME OF ACTIVITY 5	W6	20	313 - 332	A/N	
2380	FORM OR SCHEDULE REPORTED ON 5	W6	10	333 - 342	A/N	
2390	LOSS 5	W6(a)	12	343 - 354	N	
2400	UNALLOWED LOSS 5	W6(b)	12	355 - 366	N	
2410	ALLOWED LOSS 5	W6(c)	12	367 - 378	N	
2420	TOTAL LOSS	W6(a)	12	379 - 390	N	
2430	TOTAL UNALLOWED LOSS	W6(b)	12	391 - 402	N	
2440	TOTAL ALLOWED LOSS	W6(c)	12	403 - 414	N	
@2445	MULTIPLE ACTIVITIES	W7	6	415 - 420	"STMBnn" OR BLANK	
2458	NAME OF ACTIVITY	W7	25	421 - 445	A/N	
2461	FORM OR SCHEDULE NAME 1	W7-1	20	446 - 465	A/N OR "STMBnn"	
2470	NET LOSS FROM FORM OR SCHEDULE 1	W7-1a(a)	12	466 - 477	N	
2490	NET INCOME FROM FORM OR SCHEDULE 1	W7-1b(a)	12	478 - 489	N	
2500	NET LOSS MINUS NET INCOME 1	W7-1c(b)	12	490 - 501	N	
2510	RATIO 1	W7-1c(c)	6	502 - 507	R	
2520	UNALLOWED LOSS 1	W7-1c(d)	12	508 - 519	N	
2530	ALLOWED LOSS NET LOSS/ALLOWED LOSS 1	W7-1c(e)	12	520 - 531	N	
2541	FORM OR SCHEDULE NAME 2	W7-2	20	532 - 551	A/N	
2550	NET LOSS FROM FORM OR SCHEDULE 2	W7-1a(a)	12	552 - 563	N	
2570	NET INCOME FROM FORM OR SCHEDULE 2	W7-1b(a)	12	564 - 575	N	
2580	NET LOSS MINUS NET INCOME 2	W7-1c(b)	12	576 - 587	N	
2590	RATIO 2	W7-1c(c)	6	588 - 593	R	
2600	UNALLOWED LOSS 2	W7-1c(d)	12	594 - 605	N	
2610	ALLOWED LOSS NET LOSS/ALLOWED LOSS 2	W7-1c(e)	12	606 - 617	N	



## SECTION B FORM 8582 - PAGE 3

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
2620	FORM OR SCHEDULE NAME 3	W7-3	20	618	-	637	A/N
2630	NET LOSS FROM FORM OR SCHEDULE 3	W7-1a(a)	12	638	-	649	N
2650	NET INCOME FROM FORM OR SCHEDULE 3	W7-1b(a)	12	650	-	661	N
2660	NET LOSS MINUS NET INCOME 3	W7-1c(b)	12	662	-	673	N
2670	RATIO 3	W7-1c(c)	6	674	-	679	R
2680	UNALLOWED LOSS 3	W7-1c(d)	12	680	-	691	N
2690	ALLOWED LOSS 3	W7-1c(e)	12	692	-	703	N
2700	TOTAL NET LOSS MINUS NET INCOME	W7(b)	12	704	-	715	N
2710	TOTAL UNALLOWED LOSS	W7(d)	12	716	-	727	N
2720	TOTAL ALLOWED LOSS	W7(e)	12	728	-	739	N
*2730	ADDITIONAL WORKSHEET 7	W7	6	740	-	745	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	746	-	746	"#"

## 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	PY UNALLOWED CREDITS WORKSHEET 1, COL. B	PT I 1b	12	55 -	66	N
0030	TOTAL RENTAL REAL ESTATE CREDITS	PT I 1c	12	67 -	78	N
0040	REHABILITATION CREDITS FROM WORKSHEET 2, COL. A	PT I 2a	12	79 -	90	N
0050	REHABILITATION PY CREDITS FROM WORKSHEET 2, COL. B	PT I 2b	12	91 -	102	N
0060	TOTAL REHABILITATION CREDITS	PT I 2c	12	103 -	114	N
0070	LOW INCOME HOUSING CREDITS FROM WORKSHEET 3, COL. A	PT I 3a	12	115 -	126	N
0080	LOW INCOME HOUSING PY CREDITS WORKSHEET 3, COL. B	PT I 3b	12	127 -	138	N
0090	TOTAL LOW INCOME HOUSING CREDITS	PT I 3c	12	139 -	150	N
0100	ALL OTHER PASSIVE ACTIVITY CREDITS, WORKSHEET 4, COL. A	PT I 4a	12	151 -	162	N
0110	PASSIVE ACTIVITY PY CREDITS WORKSHEET 4, COL. B	PT I 4b	12	163 -	174	N
0120	TOTAL ALL PASSIVE ACTIVITY CREDITS	PT I 4c	12	175 -	186	N
0130	TOTAL CREDITS	PT I 5	12	187 -	198	N
0140	TAX ATTRIBUTED TO NET PASSIVE INCOME	PT I 6	12	199 -	210	N
0150	TOTAL NET CREDITS	PT I 7	12	211 -	222	N

## SECTION B FORM 8582-CR - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0160	SMALLER OF REAL ESTATE OR TOTAL NET CREDITS	PT II 8	12	223 -	234	N
0170	ENTER 150,000	PT II 9	12	235 -	246	N
0180	MODIFIED ADJUSTED GROSS INCOME	PT II 10	12	247 -	258	N
0190	SUBTRACT LINE 10 FROM LINE 9	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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0447
	START RECORD SENTINEL		4	5 -	8	*****
0250	RECORD ID		6	9 -	14	"FRMbbb"
0251	FORM NUMBER		6	15 -	20	"8582CR"
0252	PAGE NUMBER		5	21 -	25	"PG02b"
0253	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0254	FILLER		1	35 -	35	BLANK
0255	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0260	TOTAL NET CREDITS	17	12	43 -	54	N
0270	SMALLER OF LINE 8 OR LINE 15	18	12	55 -	66	N
0280	LINE 17 MINUS LINE 18	19	12	67 -	78	N
0290	SMALLER OF LINE 2c OR 19	20	12	79 -	90	N
0300	ENTER \$250,000	21	12	91 -	102	N
0310	MODIFIED ADJUSTED GROSS INCOME	22	12	103 -	114	N
0320	LINE 21 MINUS LINE 22	23	12	115 -	126	N
0330	MULTIPLY LINE 23 BY 50%	24	12	127 -	138	N
0335	AMOUNT FROM LINE 10, F 8582	25a	12	139 -	150	N
0336	AMOUNT FROM LINE 14, F 8582	25b	12	151 -	162	N
0340	TOTAL OF LINES 25a AND 25b	25c	12	163 -	174	N
0350	LINE 24 MINUS LINE 25c	26	12	175 -	186	N
0360	TAX ATTRIBUTABLE TO AMOUNT ON LINE 26	27	12	187 -	198	N
0370	AMOUNT FROM LINE 18	28	12	199 -	210	N
0380	LINE 27 MINUS 28	29	12	211 -	222	N
0390	SMALLER OF LINE 20 OR 29	30	12	223 -	234	N
0400	AMOUNT FROM LINE 19 OR LINE 7 MINUS LINE 16	31	12	235 -	246	N
0410	AMOUNT FROM LINE 30	32	12	247 -	258	N
0420	LINE 31 MINUS LINE 32	33	12	259 -	270	N
0430	SMALLER OF LINE 3c OR 33	34	12	271 -	282	N
0440	TAX ATTRIBUTABLE TO REMAINING SPECIAL ALLOWANCE	35	12	283 -	294	N

SECTION B FORM 8582-CR - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
----	-----	----	-----	-----	----	-----	-----
0450	SMALLER OF LINE 34 OR 35	36	12	295	-	306	N
0460	PASSIVE ACTIVITY CREDIT ALLOWED	37	12	307	-	318	N
0470	ELECTION TO INCREASE BASIS OF CREDIT PROPERTY BOX	38	1	319	-	319	"X" OR BLANK
0480	NAME OF PASSIVE ACTIVITY DISPOSED OF	39	35	320	-	354	A/N OR BLANK
0490	DESCRIPTION OF CREDIT PROPERTY	40	80	355	-	434	A/N OR BLANK
0500	UNALLOWED CREDIT AMOUNT	41	12	435	-	446	N
	RECORD TERMINUS CHARACTER		1	447	-	447	"#"

## SECTION B FORM 8586 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0384
		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		3	52 -	54	N
*0025	1	6	55 -	60	"STMbnn" OR BLANK
0030	2	12	61 -	72	N
0040	3(a)	12	73 -	84	N
0050	3(b)	1	85 -	85	"X" OR BLANK
0060	3(b)	1	86 -	86	"X" OR BLANK
0070	3(b)i	9	87 -	95	A/N
0080	3(b)ii	9	96 -	104	A/N
0090	3(b)iii	9	105 -	113	A/N
0100	3(b)iv	9	114 -	122	A/N
*0105	4	6	123 -	128	"STMbnn" OR BLANK
0110	4	12	129 -	140	N
0115	5	9	141 -	149	N nnnnnnnnn
0120	5	12	150 -	161	N
*0125	5	6	162 -	167	"STMbnn" OR BLANK
0130	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
0195	CREDITS FROM FORM 1040	11b	12	240 -	251	N
0260	POSSESSIONS TAX CREDIT (FORM 5735)	11c	12	252 -	263	NO ENTRY
0270	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	11d	12	264 -	275	NO ENTRY
0280	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834)	11e	12	276 -	287	NO ENTRY
0290	TOTAL CREDITS	11f	12	288 -	299	N
0300	NET INCOME TAX	12	12	300 -	311	N
0320	NET REGULAR TAX	13	12	312 -	323	N
0330	ENTER 25% (.25) OF THE EXCESS	14	12	324 -	335	N
0335	TENTATIVE MINIMUM TAX	15	12	336 -	347	N
0340	GREATER OF LINE 14 OR LINE 15	16	12	348 -	359	N
0350	SUBTRACT LINE 16 FROM LINE 12 IF ZERO OR LESS, ENTER -0-	17	12	360 -	371	N
0360	LOW-INCOME HOUSING CREDIT ALLOWED FOR THE CURRENT YEAR	18	12	372 -	383	N
	RECORD TERMINUS CHARACTER		1	384 -	384	"#"

SECTION B FORM 8609 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0458
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8609bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001- 9999999
0009	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	NO ENTRY
0010	ADDITION TO QUALIFIED BASIS		1	52 -	52	"X" OR BLANK
0020	AMENDED FORM		1	53 -	53	NO ENTRY
0030	ADDRESS OF BUILDING	A	35	54 -	88	A/N
0040	BUILDING ADDRESS CITY	A	22	89 -	110	A/N
0050	BUILDING ADDRESS STATE	A	2	111 -	112	A/N
0060	BUILDING ADDRESS ZIP CODE	A	12	113 -	124	A/N
0070	HOUSING CREDIT AGENCY NAME	B	35	125 -	159	A/N
0080	HOUSING CREDIT AGENCY ADDRESS	B	35	160 -	194	A/N
0090	HOUSING CREDIT AGENCY CITY	B	22	195 -	216	A/N
0100	HOUSING CREDIT AGENCY STATE	B	2	217 -	218	A/N
0110	HOUSING CREDIT AGENCY ZIP CODE	B	12	219 -	230	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0120	BUILDING OWNER NAME	C	35	231 -	265	A/N
0130	BUILDING OWNER ADDRESS	C	35	266 -	300	A/N
0140	BUILDING OWNER CITY	C	22	301 -	322	A/N
0150	BUILDING OWNER STATE	C	2	323 -	324	A/N
0160	BUILDING OWNER ZIP CODE	C	12	325 -	336	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0170	EMPLOYER IDENTIFICATION NUMBER OF AGENCY	D	9	337 -	345	N nnnnnnnnn



## SECTION B FORM 8609 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
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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 NO.	IDENTIFICATION	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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0306
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"SCHbbA"
0001	FORM NUMBER		6	15 -	20	"8609bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0010	BUILDING OWNER'S NAME	A	35	43 -	77	A/N
0020	IDENTIFYING NUMBER	B	9	78 -	86	N
0030	BUILDING IDENTIFICATION NUMBER	C	9	87 -	95	A/N
0032	HAVE ORIGINAL FORM 8609 IN RECORDS - YES	D	1	96 -	96	"X" OR BLANK
+0033	HAVE ORIGINAL FORM 8609 IN RECORDS - NO	D	1	97 -	97	"X" OR BLANK
@0034	EXPLAIN CREDIT ELIGIBILITY	D	6	98 -	103	"STMbnn" OR BLANK
0035	BUILDING QUALIFY AS LOW INCOME HOUSING - YES	E	1	104 -	104	"X" OR BLANK
0036	BUILDING QUALIFY AS LOW INCOME HOUSING - NO	E	1	105 -	105	"X" OR BLANK
0038	DECREASE IN QUALIFIED BASIS - YES	F	1	106 -	106	"X" OR BLANK
0039	DECREASE IN QUALIFIED BASIS - NO	F	1	107 -	107	"X" OR BLANK
0040	ELIGIBLE BASIS OF BUILDING	1	12	108 -	119	N
0050	LOW INCOME PORTION	2	6	120 -	125	N
0060	QUALIFIED BASIS OF LOW INCOME BUILDING	3	12	126 -	137	N
0070	PART YEAR ADJUSTMENT	4	12	138 -	149	N
0080	CREDIT PERCENTAGE	5	6	150 -	155	N
0090	MULTIPLY LINE 3 OR 4 BY PERCENTAGE OF LINE 5	6	12	156 -	167	N
0100	ADDITIONS TO QUALIFIED BASIS	7	12	168 -	179	N
0110	PART YEAR ADJUSTMENT	8	12	180 -	191	N

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
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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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0364
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8801bb"
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	IDENTIFYING NUMBERS (EIN)		9	43 -	51	N
0020	NET MINIMUM TAX TAXABLE INCOME (LOSS)	PT I 1	12	52 -	63	N
0030	NET MINIMUM TAX ADJUSTMENTS	PT I 2	12	64 -	75	N
0040	NET MINIMUM TAX MINIMUM TAX CREDIT	PT I 3	12	76 -	87	N ***
0050	NET MINIMUM TAX COMBINE LINE 1,2 and 3	PT I 4	12	88 -	99	N
0060	NET MINIMUM TAX EXEMPTION AMOUNT	PT I 5	12	100 -	111	N
0070	NET MINIMUM TAX PHASE-OUT	PT I 6	12	112 -	123	N
0080	NET MINIMUM TAX LINE 4 MINUS LINE 6	PT I 7	12	124 -	135	N
0090	NET MINIMUM TAX MULTIPLY LINE 7 BY 25% (.25)	PT I 8	12	136 -	147	N
0100	NET MINIMUM TAX LINE 5 MINUS LINE 8	PT I 9	12	148 -	159	N
0110	NET MINIMUM TAX LINE 4 MINUS LINE 9	PT I 10	12	160 -	171	N
0120	REFER TO FORM INSTRUCTIONS	PT I 11	12	172 -	183	N
0130	NET MINIMUM FOREIGN TAX CREDIT ON EXCLUSION ITEMS	PT I 12	12	184 -	195	N
0140	TENTATIVE MINIMUM TAX ON EXCLUSION ITEMS	PT I 13	12	196 -	207	N
0150	AMOUNT FROM F 6251 OR FORM 1041, SCH I	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	0427
		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
0375	PT III 34	12	127 -	138	N
0385	PT III 35	12	139 -	150	N
0387	PT III 36	12	151 -	162	N
0390	PT III 37	12	163 -	174	N
0400	PT III 38	12	175 -	186	N
0410	PT III 39	12	187 -	198	N
0420	PT III 40	12	199 -	210	N
0430	PT III 41	12	211 -	222	N

## SECTION B FORM 8801 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
0440	LINE 38 MINUS LINE 40	PT III 42	12	223	-	234	N
0455	QUALIFIED 5 YEAR GAIN	PT III 43	12	235	-	246	N
0465	SMALLER OF LINE 42 OR 43	PT III 44	12	247	-	258	N
0470	MULTIPLY LINE 44 X 08% SEE FORM INSTRUCTIONS	PT III 45	12	259	-	270	N
0480	LINE 42 MINUS LINE 44	PT III 46	12	271	-	282	N
0490	MULTIPLY LINE 46 X 10%	PT III 47	12	283	-	294	N
0495	LINE 39 MINUS LINE 40	PT III 48	12	295	-	306	N
0505	LINE 37 MINUS LINE 38	PT III 49	12	307	-	318	N
0520	SMALLER OF LINE 48 OR LINE 49	PT III 50	12	319	-	330	N
0525	MULTIPLY LINE 50 X 15%	PT III 51	12	331	-	342	N
0530	LINE 49 MINUS LINE 50	PT III 52	12	343	-	354	N
0535	MULTIPLY LINE 52 X 20%	PT III 53	12	355	-	366	N
0540	LINE 33 MINUS LINE 37	PT III 54	12	367	-	378	N
0545	MULTIPLY LINE 54 X 25%	PT III 55	12	379	-	390	N
0550	ADD LINES 33, 41, 45, 47, 51, 53 AND 55	PT III 56	12	391	-	402	N
0600	LINE 27 X APPLICABLE %	PT III 57	12	403	-	414	N
0610	SMALLER OF LINE 56 OR 57	PT III 58	12	415	-	426	N
	RECORD TERMINUS CHARACTER		1	427	-	427	"#"



## SECTION B FORM 8820 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	0304
		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
0105	8b	12	160 -	171	N
0170	8c	12	172 -	183	NO ENTRY
0180	8d	12	184 -	195	NO ENTRY
0190	8e	12	196 -	207	NO ENTRY
0200	8f	12	208 -	219	N
0210	9	12	220 -	231	N
0230	10	12	232 -	243	N
0240	11	12	244 -	255	N

SECTION B FORM 8820 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----	-----
0245	TENTATIVE MINIMUM TAX	12	12	256	- 267	N
0250	GREATER OF LINE 11 OR LINE 12	13	12	268	- 279	N
0260	SUBTRACT LINE 13 FROM LINE 9 IF ZERO OR LESS, ENTER -0-	14	12	280	- 291	N
0270	ORPAN DRUG CREDIT ALLOWED FOR THE CURRENT YEAR	15	12	292	- 303	N
	RECORD TERMINUS CHARACTER		1	304	- 304	"#"

## 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 nnnnnnnnn
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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0276
	START RECORD SENTINEL		4	5 -	8	*****
0370	RECORD ID		6	9 -	14	"FRMbbb"
0371	FORM NUMBER		6	15 -	20	"8824bb"
0372	PAGE NUMBER		5	21 -	25	"PG02b"
0373	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnn
0374	FILLER		1	35 -	35	BLANK
0375	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0380	CERTIFICATE OF DIVESTITURE NUMBER	PT IV 26	5	43 -	47	N
0390	DESCRIPTION OF DIVESTED PROPERTY	PT IV 27	50	48 -	97	A/N OR BLANK
*0395	DIVESTED PROPERTY ATTACHMENT	PT IV 27	6	98 -	103	"STMbnn" OR BLANK
0400	DESCRIPTION OF REPLACEMENT PROPERTY	PT IV 28	50	104 -	153	A/N OR BLANK
*0405	REPLACEMENT PROPERTY ATTACHMENT	PT IV 28	6	154 -	159	"STMbnn" OR BLANK
0410	DATE DIVESTED PROPERTY WAS SOLD	PT IV 29	8	160 -	167	FORMAT: YYYYMMDD OR BLANK
0420	SALES PRICE OF DIVESTED PROPERTY	PT IV 30	12	168 -	179	N
0430	BASIS OF DIVESTED PROPERTY	PT IV 31	12	180 -	191	N
0440	REALIZED GAIN	PT IV 32	12	192 -	203	N
0450	COST OF REPLACEMENT PROPERTY WITHIN 60 DAYS	PT IV 33	12	204 -	215	N
0460	RECOGNIZED GAIN	PT IV 34	12	216 -	227	N
0470	ORDINARY INCOME UNDER RECAPTURE RULES	PT IV 35	12	228 -	239	N
0480	LINE 34 MINUS LINE 35	PT IV 36	12	240 -	251	N
0490	DEFERRED GAIN	PT IV 37	12	252 -	263	N
0500	BASIS OF REPLACEMENT PROPERTY	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 nnnnnnnn
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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
----	-----	----	-----	----	----	----	-----
0470	LAND VALUE	36	12	587	-	598	N
0480	BUILDING BASIS	37	12	599	-	610	N
0490	BUSINESS BUILDING BASIS	38	12	611	-	622	N
0500	DEPRECIATION PERCENTAGE	39	6	623	-	628	N
0510	DEPRECIATION ALLOWABLE	40	12	629	-	640	N
+0515	"SEE ATTACHED" LITERAL	40	12	641	-	652	"SEE ATTACHED" OR BLANK
@0517	COMPUTATION SCHEDULE	40	6	653	-	658	"STMbnn" OR BLANK
0520	UNALLOWED OPERATING EXPENSES	41	12	659	-	670	N
0530	UNALLOWED EXCESS CASUALTY LOSSES AND DEPRECIATION	42	12	671	-	682	N
	RECORD TERMINUS CHARACTER		1	683	-	683	"#"

## SECTION B FORM 8830 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0292
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8830bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	NO ENTRY
0020	QUALIFIED ENHANCED OIL RECOVERY COSTS	1	12	52 -	63	N
0030	CURRENT YEAR CREDIT (MULTIPLY LINE 1 BY 15%)	2	12	64 -	75	N
0040	ENHANCED OIL RECOVERY CREDITS FROM FLOW-THROUGH ENTITIES	3	12	76 -	87	N
0050	TOTAL CURRENT YEAR CREDIT	4	12	88 -	99	N
0060	REGULAR TAX BEFORE CREDITS	5	12	100 -	111	N
0070	ALTERNATIVE MINIMUM TAX	6	12	112 -	123	N
0080	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	7	12	124 -	135	N
0090	FOREIGN TAX CREDIT	8a	12	136 -	147	N
0105	CREDITS FROM FORM 1040	8b	12	148 -	159	N
0170	POSSESSIONS TAX CREDIT (FORM 5735)	8c	12	160 -	171	NO ENTRY
0180	CREDIT FOR FUEL FROM A NONCONVENTIONAL SOURCE	8d	12	172 -	183	NO ENTRY
0190	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834)	8e	12	184 -	195	NO ENTRY
0200	TOTAL CREDITS	8f	12	196 -	207	N
0210	NET INCOME TAX	9	12	208 -	219	N
0230	NET REGULAR TAX	10	12	220 -	231	N
0240	ENTER 25% (.25) OF THE EXCESS	11	12	232 -	243	N
0245	TENTATIVE MINIMUM TAX	12	12	244 -	255	N
0250	GREATER OF LINE 11 AND LINE12	13	12	256 -	267	N

SECTION B FORM 8830 - PAGE 1

FIELD IDENTIFICATION NO.		FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----	-----	-----
0260	SUBTRACT LINE 13 FROM LINE 9 IF ZERO OR LESS, ENTER -0-	14	12	268	-	279	N
0270	ENHANCED OIL RECOVERY CREDIT ALLOWED FOR THE CURRENT YEAR	15	12	280	-	291	N
	RECORD TERMINUS CHARACTER		1	292	-	292	"#"

## SECTION B FORM 8886 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0735
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"8886bb"
0002	PAGE NUMBER		5	21 -	25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	NO ENTRY
0020	PROTECTIVE DISCLOSURE INDICATOR		1	52 -	52	"X" OR BLANK
*0030	REPORTABLE TRANSACTION NAME	1a	35	53 -	87	A/N OR "STMbnn" OR BLANK
0040	TAX SHELTER REGISTRATION NUMBER	1b	11	88 -	98	A/N OR BLANK
@0050	LIST OF TAX SHELTER NUMBERS - BMF USE	1b	6	99 -	104	"STMbnn" OR BLANK
0100	LISTED TRANSACTION	2a	1	105 -	105	"X" OR BLANK
0110	CONFIDENTIAL TRANSACTION	2b	1	106 -	106	"X" OR BLANK
0120	TRANSACTION WITH CONTRACTUAL PROTECTION	2c	1	107 -	107	"X" OR BLANK
0130	LOSS TRANSACTION	2d	1	108 -	108	"X" OR BLANK
0140	TRANSACTION IWTH SIGNIFICANT BOOK-TAX DIFFERENCE	2e	1	109 -	109	"X" OR BLANK
0150	TRANSACTION WITH BRIEF ASSET HOLDING PERIOD	2f	1	110 -	110	"X" OR BLANK
0200	IDENTIFY LISTED TRANSACTION	3	35	111 -	145	A/N
*0205	ADDITIONAL TRANSACTION INFORMATION	3	6	146 -	151	"STMbnn" OR BLANK
0220	NUMBER OF TRANSACTIONS ON FORM 4	4	3	152 -	154	N
0230	NAME OF OTHER ENTITY	5	35	155 -	189	A/N
0240	EIN OF OTHER ENTITY	5	9	190 -	198	N OR BLANK
*0300	PERSON PAID FEE NAME 1	6a	35	199 -	233	A/N OR "STMbnn" OR BLANK

## SECTION B FORM 8886 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0310 STREET ADDRESS 1	6b	35	234 -	268	A/N OR BLANK
0320 CITY 1	6b	22	269 -	290	A/N OR BLANK
0330 STATE 1	6b	2	291 -	292	A/N (STANDARD POSTAL ABBREVIATION) OR BLANK
0340 ZIP CODE 1	6b	12	293 -	304	N (LEFT-JUSTIFIED) OR BLANK
0350 PERSON PAID FEE NAME 2	6a	35	305 -	339	A/N OR BLANK
0360 STREET ADDRESS 2	6b	35	340 -	374	A/N OR BLANK
0370 CITY 2	6b	22	375 -	396	A/N OR BLANK
0380 STATE 2	6b	2	397 -	398	A/N (STANDARD POSTAL STATE ABBREVIATION) OR BLANK
0390 ZIP CODE 2	6b	12	399 -	410	A/N (LEFT-JUSTIFIED) OR BLANK
0400 PERSON PAID FEE NAME 3	6a	35	411 -	445	A/N OR BLANK
0410 STREET ADDRESS 3	6b	35	446 -	480	A/N OR BLANK
0420 CITY 3	6b	22	481 -	502	A/N OR BLANK
0430 STATE 3	6b	2	503 -	504	A/N (STANDARD POSTAL STATE ABBREVIATION) OR BLANK
0440 ZIP CODE	6b	12	505 -	516	N (LEFT-JUSTIFIED) OR BLANK
0450 PERSON PAID FEE NAME 4	6a	35	517 -	551	A/N OR BLANK
0460 STREET ADDRESS 4	6b	35	552 -	586	A/N OR BLANK
0470 CITY 4	6b	22	587 -	608	A/N OR BLANK
0480 STATE 4	6b	2	609 -	610	A/N (STANDARD POSTAL STATE ABBREVIATION) OR BLANK
0490 ZIP CODE 4	6b	12	611 -	622	N (LEFT-JUSTIFIED) OR BLANK
0500 PERSON PAID FEE NAME 5	6a	35	623 -	657	A/N OR BLANK
0510 STREET ADDRESS 5	6b	35	658 -	692	A/N OR BLANK
0520 CITY 5	6b	22	693 -	714	A/N OR BLANK
0530 STATE 5	6b	2	715 -	716	A/N (STANDARD POSTAL STATE ABBREVIATION) OR BLANK
0540 ZIP CODE	6b	12	717 -	728	N (LEFT-JUSTIFIED) OR BLANK

SECTION B FORM 8886 - PAGE 1

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
-----	-----	-----	-----	-----	-----	-----
*0545 ADDITIONAL TRANSACTION INFORMATION	6b	6	729	-	734	"STMbnn" OR BLANK
RECORD TERMINUS CHARACTER		1	735	-	735	"#"

## SECTION B FORM 8886 - PAGE 2

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
		4	1 -	4	1729
					BYTE COUNT
		4	5 -	8	*****
					START RECORD SENTINEL
0600		6	9 -	14	"FRMbbb"
					RECORD IDENTIFICATION
0601		6	15 -	20	"8886bb"
					FORM NUMBER
0602		5	21 -	25	"PG02b"
					PAGE NUMBER
0603		9	26 -	34	N nnnnnnnnn
					EMPLOYER IDENTIFICATION NUMBER (EIN)
0604		1	35 -	35	BLANK
					FILLER
0605		7	36 -	42	N 0000010
					FORM OCCURRENCE NUMBER
*0700	7	560	43 -	602	A/N OR "STMbnn" OR BLANK
					FACTS OF TRANSACTION
*0750	8	560	603 -	1162	A/N OR "STMbnn" OR BLANK
					EXPECTED TAX BENEFITS
*0800	9	560	1163 -	1722	A/N OR "STMbnn" OR BLANK
					ESTIMATED TAX BENEFITS
@0900		6	1723 -	1728	"STMbnn" OR BLANK
					GLOBAL PAGE 2 (ADDITIONAL STATEMENT)
		1	1729 -	1729	"#"
					RECORD TERMINUS CHARACTER



## 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	"PGnbn" nn = 01-99
0003	EIN	9	26 -	34	N nnnnnnnnn
0004	FILLER	8	35 -	42	BLANK
0010	LINE NUMBER	5	43 -	47	"LNnbn" 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 PREPARER NOTE

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR -	POS	FIELD DESCRIPTION
BYTE COUNT		4	1 -	4	nnnn
START RECORD SENTINEL		4	5 -	8	*****
0000 RECORD IDENTIFICATION		6	9 -	14	"NTEbbb"
0001 RESERVED		6	15 -	20	BLANK
0002 PAGE NUMBER		5	21 -	25	"PGnbn" (nn=01-20)
0003 EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N
0004 FILLER		4	35 -	38	BLANK
0005 TEXT DATA CHARACTER COUNT		4	39 -	42	N 0001 - 4000
0006 PREPARER NOTE DATA	1-4000	43	-	4042	ALL CHARACTERS EXCEPT THE ASTERICK "*" AND BRACKETS "["OR"]"
RECORD TERMINUS CHARACTER		1	4043 -	4043	"#"

SECTION B ELECTION EXPLANATION

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
		4	1	-	4	nnnn
		4	5	-	8	*****
0000		6	9	-	14	"ELCbbb"
0001		6	15	-	20	BLANK
0002		5	21	-	25	"PGnbn" (nn=01-20)
0003		9	26	-	34	N
0004		4	35	-	38	BLANK
0005		4	39	-	42	N 0001 - 4000
0006		1-4000	43	-	4042	ALL CHARACTERS EXCPE EXCEPT THE ASTERICK ** AND BRACKETS ["OR"]
		1	4043	-	4043	"#"

SECTION B REGULATORY EXPLANATION

FIELD IDENTIFICATION NO.	FORM REF.	LENGTH	CHAR	-	POS	FIELD DESCRIPTION
		4	1	-	4	nnnn
		4	5	-	8	*****
0000		6	9	-	14	"REGbbb"
0001		6	15	-	20	BLANK
0002		5	21	-	25	"PGnrb" (nn=01-20)
0003		9	26	-	34	N
0004		4	35	-	38	BLANK
0005		4	39	-	42	N 0001 - 4000
0006		1-4000	43	-	4042	ALL CHARACTERS EXCPE EXCEPT THE ASTERICK **" AND BRACKETS ["OR"]"
		1	4043	-	4043	"#"

SECTION B SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0674
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD IDENTIFICATION		6	9 -	14	"SUMbbb"
0005	CLIENT IDENTIFICATION		3	15 -	17	A/N
0006	FILLER		8	18 -	25	BLANK
0007	EMPLOYER IDENTIFICATION NO. (ESTATE OR TRUST EIN)		9	26 -	34	N nnnnnnnnn
0009	FILLER		8	35 -	42	BLANK
0010	RESERVED		9	43 -	51	BLANK
0030	FILLER		1	52 -	52	BLANK
0040	TRUST OR ESTATE BANK ACCOUNT NUMBER		17	53 -	69	A/N OR BLANK
0050	TRANSMITTER'S NAME		35	70 -	104	A/N
0060	TRANSMITTER'S EIN (FIELD #0020 ON TRANS RECORD) SEE PART II		9	105 -	113	N
0070	PREPARER'S SELF-EMPLOYMENT INDICATOR		1	114 -	114	"X" OR BLANK
0080	PREPARER'S FIRM EIN (FIELD #0870 ON FORM 1041)		9	115 -	123	N OR BLANK
0090	PREPARER'S FIRM NAME		35	124 -	158	A/N OR BLANK
0100	FIRM/FILER CITY		22	159 -	180	A/N OR BLANK
0110	FIRM/FILER STATE (ABBR.)		2	181 -	182	A/N OR BLANK
0120	FIRM/FILER ZIP CODE		12	183 -	194	N OR nnnnnbbbbbb OR nnnnnnnnnbbb OR BLANK
0130	NUMBER OF LOGICAL RECORDS (INCLUDING SUMMARY RECORD)		7	195 -	201	RANGE : (0000003-9999999)
0140	NUMBER OF FORM RECORDS		7	202 -	208	N
	NOTE: THIS COUNT DOES NOT INCLUDE FORM 1041.					
0150	NUMBER OF FORMS 1116 PAGE 1		7	209 -	215	RANGE : 0000000-9999999)
0160	NUMBER OF FORMS 1116 PAGE 2		7	216 -	222	RANGE: (0000000-9999999)
0170	NUMBER OF FORMS 2210 PAGE 1		1	223 -	223	RANGE: 0-1
0180	NUMBER OF FORMS 2210 PAGE 2		1	224 -	224	RANGE: 0-1
0190	NUMBER OF FORMS 2210 PAGE 3		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
0299	NUMBER OF FORMS 8082 PAGE 1	7	311	- 317	RANGE: (0000000-9999999)

## SECTION B SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0300	NUMBER OF FORMS 8082 PAGE 2		7	318	- 324	RANGE: (0000000-9999999)
0303	NUMBER OF FORMS 8271 PAGE 1		7	325	- 331	RANGE: (0000000-9999999)
0304	NUMBER OF FORM 8275 PAGE 1		7	332	- 338	RANGE: (0000000-9999999)
0305	NUMBER OF FORMS 8275 PAGE 2		7	339	- 345	RANGE: (0000000-9999999)
0306	NUMBER OF FORMS 8275-R PAGE 1		7	346	- 352	RANGE: (0000000-9999999)
0307	NUMBER OF FORMS 8275-R PAGE 2		7	353	- 359	RANGE: (0000000-9999999)
0310	NUMBER OF FORMS 8582 PAGE 1		1	360	- 360	RANGE: 0-1
0313	NUMBER OF FORMS 8582 PAGE 2		1	361	- 361	RANGE: 0-1
0316	NUMBER OF FORMS 8582 PAGE 3		1	362	- 362	RANGE: 0-1
0320	NUMBER OF FORMS 8582CR PAGE 1		1	363	- 363	RANGE: 0-1
0330	NUMBER OF FORMS 8582CR PAGE 2		1	364	- 364	RANGE: 0-1
0331	NUMBER OF FORMS 8586 PAGE 1		1	365	- 365	RANGE: 0-1
0332	NUMBER OF FORMS 8609 PAGE 1		7	366	- 372	RANGE: (0000000-9999999)
0335	NUMBER OF SCHEDULE A(8609) PAGE 1		7	373	- 379	RANGE: (0000000-9999999)
0340	NUMBER OF FORMS 8801 PAGE 1		1	380	- 380	RANGE: 0-1
0345	NUMBER OF FORMS 8801 PAGE 2		1	381	- 381	RANGE: 0-1
0346	NUMBER OF FORMS 8820 PAGE 1		1	382	- 382	RANGE: 0-1
0350	NUMBER OF FORMS 8824 PAGE 1		7	383	- 389	RANGE: (0000000-9999999)
0355	NUMBER OF FORMS 8824 PAGE 2		7	390	- 396	RANGE: (0000000-9999999)
0356	NUMBER OF FORMS 8829 PAGE 1		7	397	- 403	RANGE: (0000000-9999999)
0357	NUMBER OF FORMS 8830 PAGE 1		1	404	- 404	RANGE: 0-1
0358	NUMBER OF FORMS 8886 PAGE 1		2	405	- 406	RANGE: 00-10
0359	NUMBER OF FORMS 8886 PAGE 2		2	407	- 408	RANGE: 00-10
0360	NUMBER OF PAYMENT RECORDS		1	409	- 409	RANGE= 0-1
0361	NUMBER OF SCHEDULE RECORDS (EXCLUDING SCHEDULE K-1 RECORDS)		7	410	- 416	RANGE: (0000000-9999999)

SECTION B SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0364	NUMBER OF SCHEDULE "C" PAGE 1 FORM 1040		7	417 -	423	RANGE: (0000000-9999999)
0366	NUMBER OF SCHEDULE "C" PAGE 2 FORM 1040		7	424 -	430	RANGE: 0000000-9999999)
0368	NUMBER OF SCHEDULE "C-EZ" PAGE 1 FORM 1040		7	431 -	437	RANGE: (0000000-9999999)
0370	NUMBER OF SCHEDULE "D" PAGE 1 FORM 1041		1	438 -	438	RANGE: 0-1
0375	NUMBER OF SCHEDULE "D" PAGE 2 FORM 1041		1	439 -	439	RANGE: 0-1
0380	NUMBER OF SCHEDULE "E" PAGE 1 FORM 1040		7	440 -	446	RANGE: (0000000-9999999)
0385	NUMBER OF SCHEDULE "E" PAGE 2 FORM 1040		7	447 -	453	RANGE: (0000000-9999999)
0386	NUMBER OF SCHEDULE "F" PAGE 1 FORM 1040		7	454 -	460	RANGE: (0000000-9999999)
0387	NUMBER OF SCHEDULE "F" PAGE 2 FORM 1040		7	461 -	467	RANGE: (0000000-9999999)
0388	NUMBER OF SCHEDULE "H" PAGE 1 FORM 1040		7	468 -	474	RANGE: (0000000-9999999)
0389	NUMBER OF SCHEDULE "H" PAGE 2 FORM 1040		7	475 -	481	RANGE: (0000000-9999999)
0390	NUMBER OF SCHEDULE "J" PAGE 1 FORM 1041		7	482 -	488	RANGE: (0000000-9999999)
0395	NUMBER OF SCHEDULE "J" PAGE 2 FORM 1041		7	489 -	495	RANGE: (0000000-9999999)
0400	NUMBER OF STATEMENT RECORDS (EXCLUDING SCHEDULE D, J AND K-1 STATEMENT RECORDS		7	496 -	502	RANGE: (0000000-9999999)
0410	NUMBER OF STATEMENT "STMb97" (SCHEDULE D) RECORDS		7	503 -	509	RANGE: (0000000-9999999)
0420	NUMBER OF STATEMENT "STMb98" (SCHEDULE J) RECORDS		7	510 -	516	RANGE: (0000000-9999999)
0430	NUMBER OF SCHEDULE K-1 PAGE 1 FORM 1041		7	517 -	523	RANGE: (0000000-9999999)
0440	NUMBER OF STATEMENT "STMb99" (SCHEDULE K-1) RECORDS		7	524 -	530	RANGE: (0000000-9999999)
0442	STATE CODE		2	531 -	532	"NY" OR BLANK
0444	STATE RETURN COUNTER		1	533 -	533	"1" OR "0" OR BLANK
0446	STATE ATTACHMENTS		7	534 -	540	RANGE: (0000000-9999999) OR BLANK



## SECTION B SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0450	BALANCE DUE INDICATOR		1	541 -	541	NO ENTRY
0455	NUMBER OF PREPARER NOTE RECORDS		2	542 -	543	RANGE: 00-20
0456	NUMBER OF ELECTION EXPLANATION RECORDS		2	544 -	545	RANGE: 00-20
0457	NUMBER OF REGULATORY EXPLANATION RECORDS		2	546 -	547	RANGE: 00-20
0460	PAPER DOCUMENT INDICATOR		1	548 -	548	1 = PAPER DOCUMENT ATTACHED W/PACKAGE OTHER THAN FORM 8453-F OR POWER ATTORNEY 0 = NO PAPER DOCUMENT ATTACHED
0465	EFIN		6	549 -	554	N
0470	NAME OF ELECTRONIC RETURN ORIGINATOR (ERO)		35	555 -	589	A/N
0480	ADDRESS OF ELECTRONIC RETURN ORIGINATOR		35	590 -	624	A/N
0490	CITY OF ELECTRONIC RETURN ORIGINATOR		22	625 -	646	A/N
0500	STATE OF ELECTRONIC RETURN ORIGINATOR		2	647 -	648	A/N
0510	ZIP CODE OF ELECTRONIC RETURN ORIGINATOR		12	649 -	660	A/N
0520	ELECTRONIC POSTMARK DATE		8	661 -	668	YYYYMMDD OR BLANK (YYYY=2004)
0530	ELECTRONIC POSTMARK TIME		4	669 -	672	HHMM OR BLANK (HH=00-23, MM=00-59)
0540	ELECTRONIC POSTMARK TIME ZONE		1	673 -	673	"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	674 -	674	"#"

## 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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	2477
	START RECORD SENTINEL		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
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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 NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	2477
	START RECORD SENTINEL		4	5 -	8	*****
0000	RECORD ID		6	9 -	14	"STATE "
0001	TYPE (FORM NUMBER)		6	15 -	20	"DATTCH"
0002	PAGE NUMBER		5	21 -	25	"PG04b"
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 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 nnnnnnnnn
0004		1	35	-	35	BLANK
0005		7	36	-	42	0000001-9999999
0008		2	43	-	44	VALUE: "NY"
0010		4800	45	-	4894	A/N
		1	4895	-	4895	"#"
						RECORD TERMINUS CHARACTER

## 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) FIELD CANNOT BE BLANK
						NOTE FIELD CANNOT BE BLANK
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	"#"

