January 20, 2006

Publication 1346 Part II – Record Layout Change #7

The changes are identified by two vertical bars in the right margin (||).
Deletions are identified by a hyphen followed by two vertical bars (-||).

PATS Testing – These changes are scheduled to be implemented February 1, 2006.

Updates

Form 5884-A

- New Byte Count: 0208

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1. Form 4684 Page 1
   - Seq 0380: Changed the Identification to “Applicable Amt (0 if Qual Hurr Loss)”

2. Form 5884-A
   - Seq 0020: Changed the Form Ref to 1a
   - Seq 0022: Changed the Form Ref to 1b
   - Seq 0024: Changed the Form Ref to 1c
   - Seq 0026: Changed the Form Ref to 1d
   - Seq 0030: Changed the Form Ref to 2
   - Seq 0040: Changed the Form Ref to 3
   - Seqs 0045 and 0050: Changed the Form Ref to 4
   - Seq 0100: Changed the Form Ref to 5
   - Seq 0110: Changed the Form Ref to 6
   - Seq 0120: Changed the Form Ref to 7
   - Seqs 0125 and 0130: Changed the Form Ref to 8

3. Summary Record
   - Seq 0150: Changed the Field Description to (“1” = Form 8283, Section A, if statement(s) required or Section B, Donated Property, else “0”)
   - Seq 0156: Changed the Field Description to (“1” = Form 8332, Release of Exemption for Child of Divorced or Separated Parents or similar statement, else “0”)

4. Form 8606 Page 1
   - Seq 0263: Changed the Identification to “Taxable Amount from Qualified Hurr Distr”

5. Form 8606 Page 2
   - Seq 0374: Changed the Identification to “Taxable Amount from Qualified Hurr Distr”

FORM 4684 PAGE 1 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0797" for Fixed; "nnnn" for variable format ‖
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4684bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000005 |
*0010	Property Desc A (1)	1A	56	AN or "STMbnn"
+0020	Cost or Other Basis (1)	2A	12	N
+0030	Insurance (1)	3A	12	N
*+0040	Gain from Casualty or Theft (1)	4A	12	N or "STMbnn"
+0050	Fair Market Value Before Theft (1)	5A	12	N
+0060	Fair Market Value After Theft (1)	6A	12	N
+0070	Line 5 minus Line 6 (1)	7A	12	N
+0080	Smaller of Line 2 or Line 7 (1)	8A	12	N
+0090	Line 8 minus line 3 (1)	9A	12	N
0100	Property Desc B (2)	1B	56	AN

FORM 4684 PAGE 1 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
0110	Cost or Other Basis (2)	2B	12	N
0120	Insurance (2)	3B	12	N
0130	Gain from Casualty or Theft (2)	4B	12	N
0140	Fair Market Value Before Theft (2)	5B	12	N
0150	Fair Market Value After Theft (2)	6B	12	N
0160	Line 5 minus Line 6 (2)	7B	12	N
0170	Smaller of Line 2 or Line 7 (2)	8B	12	N
0180	Line 8 minus Line 3 (2)	9B	12	N
0190	Property Desc C (3)	1C	56	AN
0200	Cost or Other Basis (3)	2C	12	N
0210	Insurance (3)	3C	12	N
0220	Gain from Casualty or Theft (3)	4C	12	N
0230	Fair Market Value Before Theft (3)	5C	12	N
0240	Fair Market Value After Theft (3)	6C	12	N
0250	Line 5 minus Line 6 (3)	7C	12	N
0260	Smaller of Line 2 or Line 7 (3)	8C	12	N
0270	Line 8 minus Line 3 (3)	9C	12	N

FORM 4684 PAGE 1 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
0280	Property Desc D (4)	1D	56	AN
0290	Cost or Other Basis (4)	2D	12	N
0300	Insurance (4)	3D	12	N
0310	Gain from Casualty or Theft (4)	4D	12	N
0320	Fair Market Value Before Theft (4)	5D	12	N
0330	Fair Market Value After Theft (4)	6D	12	N
0340	Line 5 minus Line 6 (4)	7D	12	N
0350	Smaller of Line 2 or Line 7 (4)	8D	12	N
0360	Line 8 minus Line 3 (4)	9D	12	N
0370	Total Casualty or Theft Loss	10D	12	N
0380	Applicable Amt (0 if Qual Hurr Loss)	11D	12	N ‖
0390	Net Casualty or Theft Loss	12D	12	N
0400	Total Line 12 Amount	13D	12	N
0410	Total Casualty or Theft Gain	14D	12	N
0420	Line 14 more than Line 13	15D	12	N
0430	Line 13 more than Line 14	16D	12	N
0435	Enter Line 12 Amount from all F4684	17D	12	N ‖

FORM 4684 PAGE 1 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
0437	Is Line 17 Less than Line 16 "No" Box	18	1	"X" or blank ‖
0439	Is Line 17 Less than Line 16 "Yes" Box	18	1	"X" or blank ‖
				--‖
0445	Deduction Amount	18D	12	N ‖
0447	10% of Adjusted Gross Income	19D	12	N ‖
				--‖
0451	Subtract Line 19 from Line 18	20D	12	N ‖
0453	Add Lines 17 & 20	21D	12	N ‖
	Record Terminus Character		1	Value "#"

FORM 5884-A Credits for Employers Affected by Hurricane ...

Field No.	Identification	Form Ref.	Length	Field Description	
	Byte Count		4	"0208" for Fixed; "nnnn" for variable format	
	Start of Record Sentinel		4	Value "****"	
0000	Record ID		6	"FRMbbb"	
0001	Form Number		6	"5884Ab"	
0002	Page Number		5	"PG01b"	
0003	Taxpayer Identification Number		9	N (Primary SSN)	
0004	Filler		1	blank	
0005	Form Occurrence Number		7	N 0000001	
0010	Identifying Number		9	NO ENTRY	
0020	Qualified Katrina Wages	1a	12	N	||
0022	Qualified Rita Wages	1b	12	N	||
0024	Qualified Wilma Wages	1c	12	N	||
0026	Total Qualified Wages	1d	12	N	||
0030	40% of Above	2	12	N	||
0040	Empl. Ret. Credits from Flow-Through Entities	3	12	N	||
0045	1041 Portion Amount	4	12	NO ENTRY	||
0050	Current Year Employee Retention Credit	4	12	N	||

FORM 5884-A Credits for Employers Affected by Hurricane ...

Field No.	Identification	Form Ref.	Length	Field Description	
0100	Value of Qualified Lodging	5	12	NO ENTRY	||
0110	30% of Above	6	12	NO ENTRY	||
0120	Housing Credit from Flow-Through Entities	7	12	NO ENTRY	||
0125	1041 Portion Amount	8	12	NO ENTRY	||
0130	Current Year Katrina Housing Credit	8	12	NO ENTRY	||
	Record Terminus Character		1	Value "#"	

FORM 8606 PAGE 1 Nondeductible IRAs

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0285" for Fixed; "nnnn" for variable format ‖
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8606bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0009	Nondeductible IRA Name		35	AN, Taxpayer's name allowable special characters are: space, less-than (<) and hyphen (-)
0010	SSN of Taxpayer with IRAs		9	N
0100	Current Tax Year Nondeductible Contrib.	1	12	N
0105	IRA Basis for Prior Years	2	12	N
0162	Total IRA Value	3	12	N
0164	Post Tax Year Contributions	4	12	N
0166	Tax Year Net Basis	5	12	N
0170	Current Tax Year IRAs plus Rollovers	6	12	N

FORM 8606 PAGE 1 Nondeductible IRAs

Field No.	Identification	Form Ref.	Length	Field Description	
0180	Current TY IRA Withdrawals Less Pre-Jan Rollover	7	12	N	
0185	Tax Year Combined IRA Value	8	12	N	
0190	Tot IRAs, Rollovers, Withdrawals And IRA Value	9	12	N	
0225	Tax Year Basis Ratio	10	6	R	
0235	Nontaxable Portion of Amt Converted to Roth IRA	11	12	N	
0245	Non Taxable Portion of Withdrawals Not Converted	12	12	N	
0250	Total Non Taxable Portion of Withdrawals	13	12	N	
0260	Total IRA Basis	14	12	N	
0261	Subtract Line 12 from Line 7	15a	12	N	||
0263	Taxable Amount from Qualified Hurr Distr	15b	12	N	||
0265	Taxable Withdrawals From Traditional, SEP & IRAs	15c	12	N	||
	Record Terminus Character		1	Value "#"	

FORM 8606 PAGE 2 Nondeductible IRAs

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0187" for Fixed; "nnnn" for variable format ‖
	Start of Record Sentinel		4	Value "****"
0330	Record ID		6	"FRMbbb"
0331	Form Number		6	"8606bb"
0332	Page Number		5	"PG02b"
0333	Taxpayer Identification Number		9	N (Primary SSN)
0334	Filler		1	blank
0335	Form Occurrence Number		7	N 0000001 - 0000002
0338	Total IRA Conversion Amount	16	12	N
0342	IRA Basis	17	12	N
0344	Taxable IRA Conversion Amount	18	12	N
0351	TY Roth IRA Withdrawals Not including Rollovers	19	12	N
0353	Qualified First-Time Homebuyer Distr	20	12	N
0358	Subtract Line 20 from Line 19	21	12	N
0361	Roth IRA Contribution Basis	22	12	N
0363	Subtract Line 22 from Line 21	23	12	N
0368	Basis in Roth IRA Conversions	24	12	N

FORM 8606 PAGE 2 Nondeductible IRAs

Field No.	Identification	Form Ref.	Length	Field Description	
0372	Subtract Line 24 from Line 23	25a	12	N	||
0374	Taxable Amount from Qualified Hurr Distr	25b	12	N	||
0376	Net Roth IRA Withdrawals Not Including Basis	25c	12	N	||
	Record Terminus Character		1	Value "#"	

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0319" for Fixed or Variable Format ||
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "SUMbbb"
0001	Filler		11	Blank
0002	Taxpayer Identification Number		9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003	Filler		8	Blank
0010	Electronic Return Originator Name		35	AN
0020	Electronic EFIN of ERO		6	N
0030	Intermediate Service Provider EFIN/SBIN		6	AN or blank
0035	Imperfect Return Election Indicator		1	"X" or blank |
0040	Number of Logical Records in Tax Return		6	N (Maximum = 009999)
0050	Number of Form W-2 Records		2	N (00-50)
0055	Filler		1	Blank |
0060	Number of Form W-2G Records		2	N (00-30)
0063	Number of Form W-2GU Records		2	N (00-10)
0070	Number of Form 1099-R Records		2	N (00-10)

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0075	Number of FEC Records		2	N (00-10)
0080	Number of Schedule Records		3	N (000-099) (Occurrences of "SCHb")
0090	Number of Form Records		4	N (0000-0999) (Occurrences of "FRMb")
0100	Number of Statement Record Lines		5	N (00000-00999) (Occurrences of "LN")
0105	Number of Allocation Record		1	N (0-1) (Occurrence of "Alloc")
0110	Number of Preparer Note Records		2	N (00-20) (Occurrences of "NTE")
0120	Number of Election Explanation Records		2	N (00-20) (Occurrences of "ELC")
0130	Number of Regulatory Explanation Records		2	N (00-20) (Occurrences of "REG")
0133	Number of STCGL Records		5	N (00000-30000)
0135	Number of LTCGL Records		5	N (00000-30000)
0140	Presence of Authentication Record		1	N (0-1) (Occurrence of "ATH")
0150	Paper Document Indicator 1		1	"1" = Form 8283, || Section A, if statement(s) required or Section B, Donated Property, else "0"
0153	Paper Document Indicator 2		1	"1" = Form 8858, || Foreign Disregarded Entities, else "0"

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0156	Paper Document Indicator 3		1	"1" = Form 8332, Release of Exemption for Child of Divorced or Separated Parents or similar statement, else "0"
0159	Paper Document Indicator 4		1	"1" = Form 3468, Historic Structure Certificate, else "0"
0162	Paper Document Indicator 5		1	"1" = Form 3115, Change in Accounting Method, else "0"
0165	Paper Document Indicator 6		1	"1" = Form 5713, International Boycott Requests/Clauses, else "0"
0168	Paper Document Indicator 7		1	"1" = Form 1098C, Required Donor Documentation, else "0"
0171	Paper Document Indicator 8		1	"1" = Form 8885, Health Coverage Tax Credit, else "0"
0174	Paper Document Indicator 9		1	"1" = Form 8864, "Certificate for Biodiesel" or "Statement of Biodiesel Reseller", else "0"
0177	Paper Document Indicator 10		1	"1" = Form 4136, "Certificate for Biodiesel" or "Statement of Biodiesel Reseller", else "0"

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
				--|| --||
0190	IP Address		39	AN, Allowable special characters are: period, colon, or blank (For On-Line Filer)
0195	IP E-Mail Address		50	AN, special characters or blank (For On-Line Filer)
0200	IP Date		8	YYYYMMDD or blank (For On-Line Filer)
0210	IP Time		6	HHMMSS or blank (For On-Line Filer)
0215	IP Time Zone		2	US-Universal Standard, ES-Eastern Standard, ED-Eastern Daylight, CS-Central Standard, CD-Central Daylight, MS-Mountain Standard, MD-Mountain Daylight, PS-Pacific Standard, PD-Pacific Daylight, AS-Alaskan Standard, AD-Alaskan Daylight, HS-Hawaiian Standard, HD-Hawaiian Daylight, or blank (For On-Line Filer)
0217	IP Routing Transit Number		9	N, "Check" or blank (For On-Line Filer)
0219	IP Depositor Account Number		17	AN (includes hyphens or blank) (For On-Line Filer)
0220	E-Mail Indicator		1	"Y", "N" or blank (For On-Line Filer)
0230	Software I.D. Number		8	N
0240	Software Version Identifier		15	AN

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0250	State Abbreviation		2	NO ENTRY
0260	Electronic Postmark Date		8	YYYYMMDD or blanks
0270	Electronic Postmark Time		4	HHMM or blanks (HH = 00-23, MM = 00-59)
0280	Electronic Postmark Time Zone		1	"E" = Eastern Time Zone "C" = Central Time Zone "M" = Mountain Time Zone "P" = Pacific Time Zone "A" = Alaskan Time Zone "H" = Hawaiian Time Zone or blank
0285	Consortium Return Code		1	"C" or blank
	Record Terminus Character		1	Value "#"