FILE SPECIFICATIONS, VALIDATION CRITERIA, AND RECORD LAYOUTS FOR ELECTRONIC AND MAGNETIC MEDIA FILING OF U.S. INCOME TAX RETURNS FOR ESTATES AND TRUSTS, FORM 1041

FOR

TAX YEAR 1999

INTERNAL REVENUE SERVICE

PUBLICATION 1438 **NOVEMBER 01, 1999**

INTERNAL REVENUE SERVICE

MISSION STATEMENT

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.

TABLE OF CONTENTS

SECTION	SECTION TITLE		PAGE NUMBER
	IRS Mission		i
	Table of Contents		ii
	Table of Exhibits		vi
	Century Date Change - Y2K Notice		vii
	Introduction		viii
	Mailing Instructions		ix
	Changes for Tax Year 1999		x
	Legend for Record Layouts		xv
	Glossary		xvi
SECTION 1	**DATA COMMUNICATIONS**		
	.01	Magnetic Tape File Specifications	1
	.02	Floppy Diskette Specifications	2
	.03	Transmissions Via Telephone Lines	3
SECTION 2	**FILE FORMAT**		
	.01	General Description	4
	.02	Return Sequence Order	6
	.03	Sequence and Description of a Tax Return	6
	.04	Filer Information	9
	.05	Fixed Length Options	10
	.06	Variable Length Options	10
SECTION 3	**TYPES OF RECORDS**		
	.01	Transmission Record	13
	.02	Tax Return Record (Form 1041)	13
	.03	Schedule Record	13
	.04	Form Record	13
	.05	Statement Record	14
	.06	Summary Record	16
	.07	Recap Record	16
SECTION 4	**TYPES OF CHARACTERS**		
	.01	Alpha	16
	.02	Numeric	16
	.03	Alphanumeric	17
	.04	Special Cases for Special Fields	18

TABLE OF CONTENTS

SECTION	SECTION TITLE		PAGE NUMBER
SECTION 5	**ACKNOWLEDGMENT REPORT**		
	.01	Acknowledgment File	25
	.02	Acknowledgment Record Set	26
	.03	Acknowledgment Key Record	26
	.04	Acknowledgment Error Record	26
	.05	Client ID	27
SECTION 6	**VALIDATION - TRANSMISSION AND RETURN (GENERAL)**		
	.01	Transmission Rejection Conditions	29
	.02	Return Rejection - General Conditions	31
SECTION 7	**VALIDATION - FORM 1041 REQUIRED FIELD ENTRIES**		
	.01	Form 1041 - Required Conditions	61
SECTION 8	**VALIDATION - SPECIFIC TYPES OF FIELDS**		
	.01	Fields Which May Contain a Statement Reference (STM nn) - OPTIONAL	62
	.02	Fields Which Must Contain a Statement Reference (STM nn) - REQUIRED	64
	.03	Fields Which Contain Positive Entries	65
	.04	Fields Which Represent Yes/No Entries	68
	.05	Fields Which Represent Yes, No, or Blank Entries	69
	.06	Fields Designated No Entry Fields	70
	.07	Fields Which Represent "X" or Blank Entries	73
	.08	Fields Which Represent "Literal" Entries	76
SECTION 9	**RECORD LAYOUTS**		
	.00	Entity Record	81
	.005	REMITTANCE REGISTER TAPE	84
	.01	TRANS or Transmission Record	88
	.02	FORM 1041 EXHIBIT	90
	.03	FORM 1041, Page 1	94
	.04	FORM 1041, Page 2	99
	.05	FORM 1041, Page 3	102
	.06	FORM 1041, Page 4	105
	.07	SCHEDULE C EXHIBIT	108
	.08	SCHEDULE C, Page 1 (Form 1040)	110
	.09	SCHEDULE C, Page 2 (Form 1040)	113

TABLE OF CONTENTS

SECTION	SECTION TITLE		PAGE NUMBER
SECTION 9	**RECORD LAYOUTS**		
	.10	SCHEDULE C-EZ EXHIBIT	115
	.11	SCHEDULE C-EZ (Form 1040)	116
	.12	SCHEDULE D EXHIBIT	117
	.13	SCHEDULE D, Page 1 (Form 1041)	119
	.14	SCHEDULE D, Page 2 (Form 1041)	125
	.15	SCHEDULE E EXHIBIT	128
	.16	SCHEDULE E, Page 1 (Form 1040)	130
	.17	SCHEDULE E, Page 2 (Form 1040)	134
	.18	SCHEDULE F EXHIBIT	139
	.19	SCHEDULE F, Page 1 (Form 1040)	141
	.20	SCHEDULE F, Page 2 (Form 1040)	145
	.21	SCHEDULE J EXHIBIT	147
	.22	SCHEDULE J, Page 1 (Form 1041)	149
	.23	SCHEDULE J, Page 2 (Form 1041)	153
	.24	SCHEDULE K-1 EXHIBIT	159
	.25	SCHEDULE K-1 (Form 1041)	160
	.26	FORM 1116 EXHIBIT	164
	.27	FORM 1116, Page 1	166
	.28	FORM 1116, Page 2	172
	.29	FORM 2210 EXHIBIT	175
	.30	FORM 2210, Page 1	178
	.31	FORM 2210, Page 2	180
	.32	FORM 2210, Page 3	183
	.33	FORM 2210F EXHIBIT	190
	.34	FORM 2210F	191
	.35	FORM 3468 EXHIBIT	193
	.36	FORM 3468	194
	.37	FORM 4255 EXHIBIT	197
	.38	FORM 4255	198
	.39	FORM 4562 EXHIBIT	200
	.40	FORM 4562, Page 1	202
	.41	FORM 4562, Page 2	207
	.42	FORM 4684 EXHIBIT	216
	.43	FORM 4684, Page 1	218
	.44	FORM 4684, Page 2	221
	.45	FORM 4797 EXHIBIT	226
	.46	FORM 4797, Page 1	228
	.47	FORM 4797, Page 2	233

TABLE OF CONTENTS

SECTION	SECTION TITLE		PAGE NUMBER
SECTION 9	**RECORD LAYOUTS**		
	.48	FORM 4835 EXHIBIT	240
	.49	FORM 4835	241
	.50	FORM 4952 EXHIBIT	245
	.51	FORM 4952	246
	.52	FORM 6198 EXHIBIT	247
	.53	FORM 6198	248
	.54	FORM 6252 EXHIBIT	251
	.55	FORM 6252	252
	.56	FORM 8271 EXHIBIT	254
	.57	FORM 8271	255
	.58	FORM 8582 EXHIBIT	258
	.59	FORM 8582	259
	.60	FORM 8801 EXHIBIT	261
	.61	FORM 8801, PAGE 1	263
	.62	FORM 8801, PAGE 2	265
	.63	FORM 8824 EXHIBIT	267
	.64	FORM 8824, Page 1	269
	.65	FORM 8824, Page 2	272
	.66	FORM 8829 EXHIBIT	274
	.67	FORM 8829	275
	.68	STATEMENT RECORDS	278
	.69	SUMMARY RECORD	279
	.70	RECAP RECORD	283
	.71	STATE ENTITY RECORD	284
	.72	STATE ATTACHMENT B RECORD	286
	.73	STATE ATTACHMENT C RECORD	291
	.74	STATE ATTACHMENT D RECORD	293
SECTION 10	**FEDERAL/STATE REQUIREMENTS**		
	.01	GENERAL DESCRIPTION	299
	.02	RETURN SEQUENCE ORDER	300
	.03	LENGTH OPTIONS	301
	.04	RECORD TYPES	301
	.05	ACKNOWLEDGMENT REPORT	301
	.06	RECORD LAYOUTS	301
	.07	REJECTION CONDITIONS	302

TABLE OF EXHIBITS

EXHIBIT 1	Street Address Abbreviations		304
EXHIBIT 2	Postal State and Zip Codes		305
EXHIBIT 3	APO/FPO City, State, Zip Codes		307
EXHIBIT 4	Acknowledgment Report		308
EXHIBIT 5	Examples of Labels		309
	.01	Magnetic Tape Label	
	.02	Floppy Diskette Label	
	.03	Entity Label	
	.04	Remittance Register Label	
EXHIBIT 6	Form 8453-F Multiple Listing		310
	6.1	8453-F TRANS Record	312
	6.2	8453-F Signature Record	313
	6.3	8453-F RECAP Record	314
EXHIBIT 7	Remittance Register for Balance Due Returns		315
	7.1	Remittance Register for Balance Due Returns Layout	316
	7.2	Example Balance Due Remittance Register	317

IMPORTANT NOTICE

CENTURY DATE CHANGE - Y2K

The Century Date Compliance Project (Y2K) in the IRS was implemented in January 1998. The IRS processing system has been changed to reflect the standard format established by the National Institute of Standards and Technology (NIST) for Century Date. Year 2000 compliance is defined as all instances of date-related data utilizing the full four position year field (YYYY). This is applicable to, but not limited to, electronic transfers of data and physical data fields.

The Century Date Standard is for all electronic year dates, whether exchanged with non-IRS organizations or part of the internal IRS systems. Guidelines are as follows:

All year date formats have expanded representations from 2-digits to 4-digits, and must be contiguous (i.e. MMDDYYYY, or 12312000).

No special characters are to be stored in any fields to represent the century (i.e. Roman Numerals).

All electronically prepared and transmitted tax returns submitted to the IRS after January 1, 1998, must be developed in compliance with the above standards. This requirement also applies to tax preparation using Commercial-off-the-Shelf (COTS) software. Compliance to the standard is a requirement for participation in the Electronic Filing Program and will be included in all test scenarios.

INTRODUCTION

This publication outlines the communications procedures, transmission format, character sets, validation criteria, and reject codes for filing tax returns electronically, using magnetic media or telephone lines to the Philadelphia Submission Processing Center. This publication should be used in conjunction with Publication 1437, Procedures for Electronic and Magnetic Media Filing of U.S. Income Tax Returns for Estates and Trusts, Form 1041.

These publications are available from the Electronic Filing Unit at the Philadelphia Submission Processing Center and are mailed automatically as appropriate to applicants based on their intended participation. You may also call 1-800-829-3676 for additional copies of publications.

The Electronic Filing System Bulletin Board operates seven days a week. The system is unavailable at 4:00 a.m. Eastern Time for approximately 30 - 60 minutes for maintenance. This system provides general Electronic Filing Program information as well as specific information concerning changes to this and other publications. If any changes are made to this document between publication of complete revisions, change pages may be issued. Changes will be denoted by a single vertical bar in the right hand margin (|).

Filers using an asynchronous modem (14.4 or less) and communication software can access the bulletin board by dialing:

(606) 292-0137

The communication software should be set as follows:

Duplex	Full
Parity	None
Data Bite	8
Stop Bit	1
Terminal Emulation	ANSI

If you need assistance with accessing the bulletin board, you may call the bulletin board help line on (606) 292-5031.

NOTE: At the time of printing this publication some of the tax forms/schedules for Tax Year 1999 may not have been finalized. Therefore, the forms and schedules in the Record Layout Section of this publication may be subject to change. If there are any changes to the forms/schedules record layout or validation criteria, we will issue a change page(s), as well as display the change on the Electronic Filing Systems Bulletin Board.

MAILING INSTRUCTIONS

ALL MAIL THAT INCLUDES A REMITTANCE FOR PAYMENT OF ELECTRONICALLY FILED FORM 1041 BALANCE DUE RETURNS **MUST** BE MAILED TO THE FOLLOWING ADDRESS:

Internal Revenue Service
P O Box 21028 DP 115
Philadelphia, Pa. 19114-0528

NOTE: THE ABOVE ADDRESS WILL NOT ACCEPT FEDERAL EXPRESS MAIL. FOR FEDERAL EXPRESS MAIL YOU MUST USE THE MAILING ADDRESS BELOW:

FOR MAIL THAT DOES NOT INCLUDE A REMITTANCE YOU MUST USE THE FOLLOWING ADDRESS:

Philadelphia Submission Processing Center
ELF Processing Support Section DP 2720
11601 Roosevelt Blvd.
Philadelphia, Pa. 19154

CHANGES FOR TAX YEAR 1999

GENERAL

1. We have expanded the program to include three new forms / schedules:

Form 2210F - Underpayment of Estimated Tax by Farmers and Fishermen
Form 4255 - Recapture of Investment Credit
Form 8829 - Expenses for Business Use of Your Home

2. We have eliminated Column (h), Form 4797.

3. Taxpayers may be instructed to carry out decimals to three places rather than two. We have increased the length of all affected percentage fields from 5 to 6.

4. The IRS Restructuring and Reform Act of 1998 provided the IRS with the authority to assign return preparers with identification numbers for use as an alternative to using their Social Security Numbers. We have changed the APreparer=s SSN@ field on the Form 1041 accordingly.

RECORD LAYOUTS

1. FORM 1041:

a) The Preparer=s SSN (Field #0850) has been changed as follows:
Identification - Preparer=s TIN
Field Description - A/N or Blank

b) The following fields have new field descriptions:

Field #1330 (Recapture Taxes Form 4255)	AX@ or Blank
Field #1350 (Recapture Taxes)	N

2. SCHEDULE C:

a) The description for field #0520 (Home Business Expense) has changed from NO ENTRY To N.

b) The statement identifiers for Field #(s) 0310 and 0330 have been changed from @ to *****.

3. SCHEDULE F: The statement identifier for Field #0200 (CCC Loans Statement) has been changed from ***** to @.

4. FORM 1116: Two new category of income fields have been added and some names and form references have changed as a result. See record layouts.

Field #0085	Section 901(j) Income	Box h
Field #0090	Income Re-sourced by Treaty	Box i

5. **FORM 2210:** Field #(s) 2180, 2200, 2290, 2310, 2400, 2420, 2510 and 2530 have been deleted. See new Record Layouts for Page 3.

6. **FORM 2210F:** See new Record Layouts.

7. **FORM 4255:** See new Record Layouts.

8. **FORM 4797:**

a) The following 28% Rate (Column (h)) fields have been deleted:
#=s 0110, 0190, 0270, 0350, 0605, 0655, 0665, 0675

b) The literal "INHERIT" is now a valid entry for the following fields:
#'s 0050, 0130, 0210, 0290, 0700, 0780, 0860, 0940

9. **FORM 4835:** Field #*0150 has been changed to Field #*0165.

10. **FORM 6252:** The new Field Description for Field #0300 is "Y", "N" or Blank

11. **FORM 8271:** The following changes have been made:

a) Field #0020 (Investor=s Tax Year Ending) has increased from 6 to 8 characters and the description now reads **A**Format: YYYYMMDD or Blank@

b) The following 10 fields have been added, all with the same Identification (Applied For Name), Length (35) and Field Description (A/N or Blank). The Form Reference ranges from 1(b) through 10(b).
#=s 0045, 0075, 0105, 0135, 0165, 0195, 0225, 0255, 0285, 0315

c) The Length of all Tax Shelter ID Number fields has decreased from 11 to 9 characters. The literal "APPLIED FOR" is no longer a valid entry.
#=s 0050, 0080, 0110, 0140, 0170, 0200, 0230, 0260, 0290, 0320

12. **FORM 8824: a)** Two new statement fields have been added:

***0295**	Multi Asset Gain Statement	6 characters	**A**STMbnn@ or Blank
*0305	Total Recognized Gain Statement	6 characters	**A**STMbnn@ or Blank

b) The new Field Description for Field #(s)0160, 0170 is "Y", "N" or Blank

13. **FORM 8829:** See new Record Layouts.

14. The Length of all percentage fields has increased from 5 to 6 characters:
Schedule J - #=s 0800, 0860, 0950, 1010, 1100, 1160, 1250, 1310, 1400, 1460
Form 1116 - #=s 0220, 0390, 0560, 1110
Form 4562 - #=s 0860, 0950, 1040, 1140, 1210, 1280
Form 6252 - #0210

15. SUMMARY RECORD: The following fields have been added:

#0194	Number of Forms 2210F, Page 1	1 character	Only One Allowed
#0210	Number of Forms 4255, Page 1	7 characters	Range = (0000000-9999999)
#0357	Number of Forms 8829, Page 1	7 characters	Range = (0000000-9999999)

VALIDATION

1. REJECT CODE 124: The following forms have been added:

Form 2210F	Page 1	Optional
Form 4255	Page 1	Optional
Form 8829	Page 1	Optional

2. REJECT CODE 148: We have added Forms 2210F, 4255 and 8829 to this validation process.

3. REJECT CODE 158: This reject code has been revised to read **A**If the Employer Identification Number (EIN) is not numeric**@**.

4. REJECT CODE 160: The following schedules/forms have been added.

Form 2210F	Page 1	Field #0010
Form 4255	Page 1	Field #0009
Form 8829	Page 1	Field #0020

5. REJECT CODE 164: The following forms have been added:

Form 2210F	Page 1	Field #0003
Form 4255	Page 1	Field #0003
Form 8829	Page 1	Field #0003

6. REJECT CODE 175: This reject code has been revised to read **A**The Preparer=s Tax Identification Number (SSN or PTIN) (Field #0850) on Form 1041 must be in the following format if significant:

SSN - must be numeric and cannot be all nines (999999999) or all zeros (000000000).

PTIN - must be **Pnnnnnnnn**. The first position must always contain a A**P@** followed by 8 numerics (cannot be all nines (99999999) or all zeros (00000000).

7. REJECT CODE 270:

a) Form 1041: Field #1350 (Recapture Taxes) has been added.

b) Schedule C: Field #0520 (Home Business Expense) has been added.

c) All money amount fields for **Forms 2210F, 4255 and 8829** have been added to this reject code.

7. d) **Form 4797:** The following fields have been deleted:
Field #0110 (28% Rate Gain or Loss Item 1)
Field #0190 (28% Rate Gain or Loss Item 2)
Field #0270 (28% Rate Gain or Loss Item 3)
Field #0350 (28% Rate Gain or Loss Item 4)
Field #0605 (Gain Form 4684 Line 39, 28% Rate)
Field #0655 (Combine Lines 2-6, Col (h), 28% Rate)
Field #0665 (Nonrecaptured Losses From Prior Years 28% Rate)
Field #0675 (Line 7 Minus Line 8, 28% Rate Gain or Loss)

8. **REJECT CODE 301:** This reject code has been deleted.

9. **REJECT CODE 302:** Field #(s) 0430, 0440, 0450, 0460 have been deleted.

10. **REJECT CODE 304:** Field #(s) 0310, 0320, 0330, 0340 have been deleted and Field #0150 has been changed to Field #0165.

11. **REJECT CODE 312:** The following fields have been added:
Significant Entry #1050 - Corresponding STM Reference #1055
Significant Entry #1080 - Corresponding STM Reference #1085

12. **REJECT CODE 318:** The following fields have been deleted.

Form 1041	Field #1330 (Recapture Taxes - Form 4255)
Form 1041	Field #1350 (Recapture Taxes)
Schedule C	Field #0520 (Home Business Expense)
Form 2210	Field #(s) 2180, 2200, 2290, 2310, 2400, 2420, 2510, 2530

13. **REJECT CODE 320 / 321: Form 6252**, Field #0300 has been moved from Reject Code 320 to Reject Code 321. **Form 8824**, Field #(s) 0160 and 0170 have been moved from Reject Code 320 to Reject Code 321.

14. **REJECT CODE 322:** The following fields have been added.

Form 1041	Field #1330 (Recapture Taxes - Form 4255)
Form 1116	Field #0085 (Section 901(j) Income
	Field #0090 (Income Re-sourced by Treaty)
Form 2210F	Field #0013 (Waiver of Penalty Box)
Form 2210F	Field #0016 (Filing Status Changed Box)

15. **REJECT CODE 676:** This Reject Code has been revised to read **A**If either Form 2210 or Form 2210F is present, then Federal Income Tax Withheld (Field #0700) on Form 1041, Page 1 and either Field #0100 (Withholding Taxes) Form 2210 or Field 0100 (Withholding Taxes) Form 2210F must be significant.

16. **REJECT CODE 726:** This Reject Code has been revised to read "If either Form 2210 or Form 2210F is present, then Field #1320 on Form 1041, Page 2 and either Field #0200 (Tax After Credits) Form 2210, Page 1 or Field #0200 (Current Year Tax After Credits) Form 2210F must be significant."

17. **REJECT CODE 730:** This Reject Code has been revised to read "If any one of the following fields, (Field #1320, Line 1c Minus Line 3, Field #1350, Recapture Taxes, or Field #1360, Alternative Minimum Tax Schedule I) on Form 1041 Page 2, contains a significant entry, then Field #1370 (Total Tax) must also be significant."

18. **REJECT CODE 792:** This Reject Code has been revised to read "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."

19. **The following new Reject Codes have been added:**
    - **a)** **RC 362:** If the count for Form 2210F, Page 1, on the Summary Record (Field #0194) is not equal to the IRS count for Form 2210F records within the return.
    - **b)** **RC 365:** If the count for Form 4255, Page 1, on the Summary Record (Field #0210) is not equal to the IRS count for Form 4255 records within the return.
    - **c)** **RC 398:** If the count for Form 8829, Page 1, on the Summary Record (Field #0357) is not equal to the IRS count for Form 8829 records within the return.
    - **d)** **RC 795:** If Field #1350 (Recapture Taxes) on Form 1041, Page 2 is significant, then Form 4255 must be present and Field #1330 (Recapture Taxes Form 4255) on Form 1041, Page 2, must equal "X".
    - **e)** **RC 796:** If Schedule C, Field #0520 (Home Business Expense) is significant, then Form 8829, Field #0450 (Schedule C Allowable Expenses) must also be significant.
    - **f)** **RC 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).
    - **g)** **RC 798:** If Form 8824 is present and Field #(s)0020 through #0296 are blank, and Field #0300 (Realized Gain) is significant, then Field #0305 (Total Recognized Gain) must equal "STMbnn".
    - **h)** **RC 799:** If Form 8824 is present and Field #(s)0220 through #0280 are blank, and Field #0290 (Realized Gain or Loss) is significant, then Field #0295 (Multi Asset Gain Statement) must equal "STMbnn".

LEGEND FOR 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.

   A FIELD NUMBER PRECEDED BY AN "*" SIGN INDICATES THAT THIS FIELD MAY CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.

   FIELDS WITH EITHER ONE OF THESE SIGNS ARE THE ONLY FIELDS THAT ARE ALLOWED STATEMENT RECORDS.

5. A FIELD NUMBER PRECEDED BY A "+" SIGN INDICATES THAT THIS IS A RELATED FIELD THAT MUST BE INCLUDED ON THE STATEMENT RECORD WITH THE CORRESPONDING ASTERISKED FIELD.

6. FIELDS MAY BE BLANK FILLED IF THE INFORMATION THAT IS REQUESTED DOES NOT APPLY.

GLOSSARY

1. **ACKNOWLEDGMENT REPORT** - A hardcopy acknowledgment issued by the IRS and sent to all Form 1041 electronic/magnetic media transmitters. The Acknowledgment Report contains information specifying the status of each return within a return file. It specifies which returns were accepted or rejected by the IRS programs or which returns were duplicate. The acknowledgment also includes information describing the transmitter and counts of the returns processed.

2. **ALPHANUMERIC (A/N)** - Pertains to the format value of specific fields included in the record layouts. Alphanumeric format includes A-Z (UPPER CASE ONLY), 0-9 and certain special characters where specified.

3. **ASCII** - American Standard Code for Information Interchange

4. **BLOCK** - A group of several records

5. **BYTE COUNT** - The first field in any record. The Byte Count field has four characters and its value must include the total count of the record as shown in the record layouts.

6. **EBCDIC** - Extended Binary Coded Decimal Interchange Code

7. **EIN** - Employer Identification Number. A nine (9) digit numeric which identifies an entity or taxpayer.

8. **END OF RECORD** - Delimiter represented by a pound sign ("#"), marking the end of any record. Also referred to as the Record Terminus Character.

9. **ETIN** - Electronic Transmitter's Identification Number. An 8 digit identification number assigned by the Philadelphia Submission Processing Center to all participants in the electronic/magnetic media filing program who have been tested and accepted as transmitters. This number identifies an accepted transmitter in the TRANS Record and the RECAP Record.

10. **LOGICAL RECORD** - A record within a block

11. **RECAP RECORD** - The RECAP Record is the <u>final</u> record within a Transmission and contains the <u>count for all the returns submitted within the file</u>. (<u>1 RECAP Record per file is REQUIRED</u>)

GLOSSARY (CONT'D)

12. **RECORD CONTROL INFORMATION** - The Record Control Information contains specific information describing each type of record (e.g. type of form or schedule, page number, EIN, tax period, etc.)

13. **RECORD SENTINEL** - The second field on all records represented by four asterisks ("****").

14. **RECORD TERMINUS CHARACTER** - The last field on all records represented by a pound sign ("#") marking the end of a logical record.

15. **REJECT CODE** - A three character number representing an invalid condition within a Form 1041 return record or a transmission. Reject codes are set by the IRS validation programs and are listed in the Acknowledgment Report.

16. **SIGNIFICANT ENTRIES** - Fields that contain numeric or alphanumeric values other than blanks or zeros.

17. **SPECIAL (DATA) CHARACTERS** - Characters (other than alpha, alphanumeric or numeric) allowed in certain cases.

18. **SUMMARY RECORD (SUM)** - The Summary Record is the final record within a return. This record will contain magnetic tape filer identification data; counts of the schedules, forms and statements included in one return; and indicators for paper documents retained by the magnetic tape filer for subsequent submission to the IRS. REQUIRED

19. **TRANSMISSION OR TRANS RECORD** - The first record of a transmission which identifies the electronic/magnetic media transmitter. (1 TRANS RECORD PER FILE IS REQUIRED)

20. **TRANSMISSION** - Submission of tax returns for Form 1041 via telephone lines or using magnetic media (magnetic diskettes or magnetic tape).

21. **TRANSMITTER** - Submits Form 1041 tax returns to the IRS via telephone lines or on magnetic media, in a format that IRS can process, as specified in this publication.

SECTION 1 DATA COMMUNICATIONS

.01 MAGNETIC TAPE FILE SPECIFICATIONS

In most instances, the Philadelphia Submission Processing Center will be able to process any compatible tape files. Tape files must meet the following criteria:

(1)	Type of Tape	-	0.5 inch (12.7mm) wide, computer-grade, magnetic tape on reels of up to 2400 feet (731.52m)
(2)	Tape Thickness	-	1.0 or 1.5 mils
(3)	Reel Diameter	-	10.5 inch (26.67cm), 8.5 inch (21.59cm), or 7 inch (17.78cm)
(4)	Recording Density	-	6250 or 1600 BPI (bits per inch) density
(5)	Parity	-	Odd
(6)	Interrecord Gap	-	3/4 inch
(7)	Recording Mode	-	9 channel EBCDIC (Extended Binary Coded Decimal Interchange Code) or ASCII (American Standard Code for Information Interchange)
(8)	Track	-	9 Track unlabeled tape
(9)	Recording Format	-	Fixed or variable
(10)	File Format	-	Standard Interchange (Variable blocks format) - Records cannot span reels or volumes

A physical label **(see Exhibit 5)** should be affixed to the exterior of the tape with the following information:

(1) NAME OF TRANSMITTER

(2) ELECTRONIC TRANSMITTERS IDENTIFICATION NUMBER (ETIN)

(3) KIND OF RETURN - FORM 1041 DATA

(4) CHARACTER CODE (ASCII OR EBCDIC)

(5) RECORDING DENSITY (6250 BPI OR 1600 BPI)

(6) DATA DESCRIPTION (TEST DATA, LIVE DATA, OR ENTITY DATA)

(7) NUMBER OF TAPES (Indicate sequence number (e.g. "1 of 3", "1 of 2", etc.))

(8) NUMBER OF RETURNS
NUMBER OF RETURNS WITH REMITTANCES

.02 FLOPPY DISKETTE SPECIFICATIONS

In most instances, the Philadelphia Submission Processing Center will be able to process any compatible floppy disk file. Floppy disk files must meet the following criteria:

(1) 5 1/4 - Soft sectored, double sided, double density, 360 KB capacity; or

double sided, high density, 1.2 MB capacity

(2) 3 1/2 - Double sided, double density, 720 KB capacity; or

double sided, high density, 1.44 MB capacity

(3) Diskette Format - Standard MSDOS 2.1 or higher

(4) Record Format - Fixed or variable

(5) File Format - Variable blocked format Records cannot span diskettes.

(6) Character Code - ASCII (American Standard Code for Information Interchange)

A physical label (see Exhibit 5) should be affixed to the exterior of the diskette with the following information:

(1) NAME OF TRANSMITTER

(2) ELECTRONIC TRANSMITTERS IDENTIFICATION NUMBER (ETIN)

(3) KIND OF RETURN - FORM 1041 DATA

(4) CHARACTER CODE (ASCII)

(5) DATA DESCRIPTION (LIVE, TEST, ENTITY)

(6) NUMBER OF DISKETTES (Indicate sequence number (e.g. "1 of 3", "1 of 2", etc.))

(7) NUMBER OF RETURNS
NUMBER OF RETURNS WITH REMITTANCES

.03 TRANSMISSIONS VIA TELEPHONE LINES

Form 1041's can be transmitted to the IRS using the IRS Bulletin Board and can be accessed via dial-up telephone lines at speeds from 2,400 to 56,000 bps. The speed is automatically negotiated for connection at the speed of the calling modem. Standard Asynchronous protocols that may be used are:

P - Prompted ASCII
C - ASCII, XON after <CR> rcvd
A - ASCII, XOFF/XON flow control
X - XMODEM
O - XMODEM-1k
Y - YMODEM (Batch)
G - YMODEM-g (Batch)
S - SEAlink
K - KERMIT
W - SuperKERMIT (Sliding Windows)
Z - ZMODEM-90(Tm)

Filers who wish to transmit via modem must coordinate a test transmission with the Philadelphia Submission Processing Center. Please call the ELF Processing Support Section at (215) 516-7533 (not toll free) or 1-800-829-6945 (toll free) for additional information.

The Philadelphia Submission Processing Center will upload the Acknowledgment Report for those filers who have transmitted their returns via modem. Allow at least 48 hours for processing and generation of the Acknowledgment Report before checking for a mail message notifying you that the report is in your file.

SECTION 2 FILE FORMAT

.01 GENERAL DESCRIPTION

All transmission data must be in ASCII or EBCDIC format. Do not transmit binary fields.

(1) All logical records must be transmitted (via magnetic tape, diskette or electronically) in a series of logical blocks. A four-byte counter must precede each logical record within a block (maximum size of a block is 28,672 characters per 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: If transmitting electronically, utilize space compression to decrease transmission time.

The IRS computer system used to process Form 1041 returns requires that the total byte count of any given record must be a multiple of 4 (divisible by 4). Therefore, in some records, a "Reserved" field with a value of Blank(s) has been added for padding to comply with this requirement. If the ANSI (American National Standards Institute) byte count convention is used, the transmitter must follow the same total byte specifications.

NOTE: Do not use IBM Byte Counts. 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 the Record Terminus character ("#") as its last significant byte. We have made provisions in the IRS programs to allow for non-significant padding following the Record Terminus character only within an UNBLOCKED (one record per block) format. Blanks may be added after the Record Terminus Character to fill up a physical block size (blank padding should never separate logical records within a block). This padding (within the UNBLOCKED record format) is permitted to accommodate all the different computer systems being used to format the data.

(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 as specified in **Section 9**).

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 5,000 Form 1041 tax returns. Large return files (with up to a maximum of 5,000 returns, including attached forms and schedules) may be transmitted on more than one magnetic tape or floppy disk. It is important to remember that a tax return must never be spanned between magnetic tapes or floppy disks.

(5) In magnetic tape and diskette files, the recognition of the Record Terminus Character ("#") followed by an End of Volume (EOV) marker (one tape mark), will indicate that there are still more tapes/floppy disks to be read. A return cannot be split between tapes. Otherwise, the recognition of the Record Terminus character followed by End of File (EOF) marker (two tape marks), will indicate the last record of the tape file.

(6) The first record on a transmitted file (the TRANS Record) contains information regarding the transmitter and file format. This record should be followed by the records comprising a tax return being transmitted. The last record on a transmitted file (the RECAP Record) provides a total return count (Field #0010) which is compared to the IRS computer count.

(7) The TRANS Record also uniquely identifies each file transmitted. Field #0090 (Transmission Sequence Number) of the TRANS Record is used for this purpose.

(8) 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 the Record Layouts **(Section 9)**. <u>In addition, a variable field/record format option is acceptable. See details under Variable Length Option.</u>

(9) 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).

EXCEPTION: The variable length option REQUIRES significant fields only.

.02 RETURN SEQUENCE ORDER

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

(1) Transmission or TRANS Record (REQUIRED)

(2) Return (RET) Record (REQUIRED)

(3) Schedule (SCH) Records - transmit in ascending alpha sequence.

(4) Form (FRM) Records - transmit in ascending numeric sequence.

(5) Statement (STMbnn) Records for forms and schedules other than Schedule K-1.

(6) Schedule K-1 records - transmit in ascending numeric sequence.

(7) Statement K1 - must follow the corresponding Schedule K-1.

(8) Federal/State Requirements

(9) Summary Record (REQUIRED)

(10) RECAP Record - (REQUIRED)

.03 SEQUENCE AND DESCRIPTION OF A TAX RETURN

A complete tax return of Form 1041 must consist of all logical records pertaining to it in the following sequence:

(1) Form 1041 (U.S. Income Tax Return for Estates and Trusts) Page 1 and 2 (REQUIRED) Page 3 and 4 (OPTIONAL)

(2) Schedule C (Form 1040) (Profit or Loss From Business)
Page 1 and 2; more than 1 schedule may be present.

(3) Schedule C-EZ (Form 1040) (Net Profit From Business)
Page 1; more than 1 schedule may be present.

(4) Schedule D (Form 1041) (Capital Gains and Losses)
Page 1 and 2; only one allowed.

(5) Schedule E (Form 1040) (Supplemental Income and Loss)
Page 1 and 2 (page 1 is not required if page 2 is present); more than 1 schedule may be present.

(6) Schedule F (Form 1040) (Profit or Loss From Farming)
Page 1 and 2; more than 1 schedule may be present.

(7) Schedule J (Form 1041) (Trust Allocation of an Accumulation Distribution)
Page 1 and 2; more than 1 schedule may be present.

(8) Form 1116 (Foreign Tax Credit)
Page 1 and 2; more than 1 form may be present.

(9) Form 2210 (Underpayment of Estimated Tax by Individuals, Estates and Trusts)
Page 1, 2, 3 (page 2 is required when page 3 is filed); only one allowed.

(10) Form 2210F (Underpayment of Estimated Tax by Farmers and Fishermen)
Page 1; only one allowed.

(11) Form 3468 (Investment Credit) Page 1; only one allowed.

(12) Form 4255 (Recapture of Investment Credit)
Page 1; more than 1 form may be present.

(13) Form 4562 (Depreciation and Amortization)
Page 1 and 2 (page 2 is not required, but page 1 is required when page 2 is present; more than one form may be present.

(14) Form 4684 (Casualties and Theft)
Page 1 and 2; more than 1 form may be present.

(15) Form 4797 (Sale of Business Property)
Page 1 and 2; only one allowed.

(16) Form 4835 (Farm Rental Income and Expenses);
Page 1; more than 1 form may be present.

(17) Form 4952 (Investment Interest Expense Deduction)
Page 1; only one allowed.

(18) Form 6198 (At Risk Limitation) Page 1; more than 1 form may be present.

(19) Form 6252 (Installment Sale Income)
Page 1; more than 1 form may be present.

(20) Form 8271 (Investor Reporting of Tax Shelter Registration Number)
Page 1; more than 1 form may be present.

(21) Form 8582 (Passive Activity Loss Limitation) Page 1; only one allowed.

(22) Form 8801 (Credit for Prior Year Minimum Tax Individuals, Estates and Trusts), Page 1 and 2; only one allowed.

(23) Form 8824 (Like Kind Exchanges)
Page 1 and 2; more than 1 form may be present.

(24) Form 8829 (Expenses for Business Use of Your Home)
Page 1; more than 1 form may be present.

(25) Statement ("STMbnn", "STMb97" and "STMb98") statement records for forms/schedules other than Schedule K-1; more than 1 STM98 may be present.

(26) Schedule K-1 (Beneficiary's Share of Income, Credits, Deductions, etc.); more than 1 Schedule K-1 may be present.

(27) Statement for Schedule K-1 (STMb99) - must follow the corresponding Schedule K-1.

(28) Summary Record
1 Summary record per tax return (REQUIRED).

NOTE: **For any of the forms or schedules listed above having more than 1 page, Pages 2, 3 and/or 4 do not have to be submitted if there are no entries. However, if a Page 2, 3 and/or 4 have entries, a Page 1 must also be present.**

EXCEPTION: **Only Pages 1 & 2 of the Form 1041 are required. If Page 4 of Form 1041 is needed, Page 3 is always required. Page 1 of Schedule E is not always required when Page 2 is filed.**

.04 FILER INFORMATION: (Information relating to a file submitted by a filer.)

(1) The file should be unlabeled (no standard header or trailer records).

(2) Each file must contain only complete returns.

(3) 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 be rejected. (Except in cases where multiple forms require that one page be present if the other is.)

(4) The first record of a transmission is the TRANS Record.

1. The first series of records of a tax return consists of Form 1041 Page 1, Form 1041 Page 2, and optional Form 1041 Page 3, and/or Page 4.

2. The second series of records are the Schedule Records (excluding Schedule K-1). **See Section 9 Record Layouts for format**. They must be in ascending alpha sequence.

3. The third series of records are the Form Records. **See Section 9 Record Layouts for format**. They must be in ascending numeric sequence.

4. Statements are the fourth series of records (excluding statement for Schedule K-1). They can be used by the electronic filer only when the number of data items exceeds the number that can be contained in the space provided on the printed form or schedule or when a statement of explanation is required for a specific condition.

5. Schedule K-1 records are the fifth series of records. They must be in ascending numeric sequence.

6. Statements for Schedule K-1's should follow the corresponding Schedule K-1 in ascending numeric sequence.

(5) A Summary Record will be the final record for each tax return. This record will contain electronic filer identification data and counts of the Schedules, Forms and Statements included in the return.

(6) The end of a logical transmission (magnetic tape, floppy diskette or electronic) will be signaled by the literal "RECAP" (Field #0000 in the Record ID) followed by the RECAP Record data, the Record Terminus Character and the (EOF, End of File marker (two tape marks)).

.05 FIXED LENGTH OPTIONS

The fixed record length option requires that the complete tax form be transmitted exactly as defined in **Section 9** and all fields must be present. The fixed format will be indicated by an "F" in the Data Field Indicator field (#0030) of the Transmission "TRANS" record.

.06 VARIABLE LENGTH OPTIONS

The variable length option provides for the transmission of only key fields and significant data fields within a return record. The TRANS, Statement, Summary and RECAP records must be transmitted in a fixed format and data must appear in the correct byte positions and be blank-filled when data is not present.

(1) The variable format will be indicated by a "V" in the Data Field Indicator field (#0030) of the Transmission "TRANS" record. In variable 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: The Record Control Information must precede any variable format but must not be presented with Field numbers. See example on page 12.

(2) The beginning of Record Control Information (the first 42 characters including the Byte Count plus Start of Record Sentinel) and the Record Terminus Character remain in the same fixed format shown; the individual data fields need only contain the significant data (i.e. no leading zeros or trailing spaces). The TRANS, Statement, Summary and RECAP records, which are not keyed to field numbers, must be full length expanded records.

(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:

1. For unsigned numeric fields, leading zeros may be dropped, except for date and percentage fields.

2. For signed numeric fields, the leading zeros may be dropped as well as the trailing blank sign character for positive values. For negative values in a gain/loss field, the minus sign ("-") must be present, trailing the number.

3. For alphanumeric fields, there cannot be leading blanks. Trailing blanks may be dropped, i.e., left justified.

4. For fields defined as having literal values, only the literal value (including embedded blanks) must be supplied.

5. The field identification number may contain four characters. If the field identification number in the record layouts contain three (3) characters, <u>a leading zero</u> may be inserted.

6. Data with no intervening spaces is linked together to the field identification number.

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. THE BYTE COUNT FOR VARIABLE FORMAT RECORDS IS AN ACTUAL BYTE COUNT, NOT THE BYTE COUNTS SPECIFIED IN SECTION 9, RECORD LAYOUTS.**

EXAMPLE OF VARIABLE RETURN RECORD:

0162****RETbbb1041bbPG01b123459679b199905b[07]01[0010]06011999[0020]05311999[0030]BELM[0040]123459679[0060]BELMONT[0090]1020bSLUGUARD[0100]HYBLAbVALLEY[0110]GA[0120]22734#0123****RETbbb1041bbPG02b123459679b199805b01[0928]STMb01[0940]2500[0945]STMb02[0950]1500[1190]X[1200]X[1280]3468[1410]Y[1450]Y#

1. Byte count (0162)
2. Start Record Sentinel (****)
3. Record - ID (RETbbb)
4. Type (1041bb)
5. Page Number (PG01b)
6. Employer ID (EIN) (123459679)
7. Filler (b)
8. Tax Period (199905)
9. Filler (b)
10. Form 8453-F Indicator (01)
11. Field Number (0010)
12. Date (06011999)
13. Record Terminus Char. (#)
14. Byte Count of Page 2 and beginning of next record ID (0123)

EXAMPLE OF VARIABLE SCHEDULE RECORD:

0129****SCHbbbDbbbbbPG01b123456789b0000001[0010]173056789[0030]WHITEHOUSE[0040]05251999[0050]09301998[1130]LIKE-KIND-EX[1210]150000#

1. Byte count (0129)
2. Start Record Sentinel (****)
3. Record - ID (SCHbbb)
4. Type (Dbbbbb)
5. Page Number (PG01b)
6. Employer ID (EIN) (123456789)
7. Filler (b)
8. Schedule Occurrence Number (0000001)
9. Field Number (0010)
10. Data (173056789)
11. Record Terminus Char. (#)

EXAMPLE OF VARIABLE FORM RECORD:

0079****FRMbbb1116bbPG01b223457889b0000001[0010]123344789[0030]X[0090]X[0290]WAGES#

1. Byte count (0079)
2. Start Record Sentinel (****)
3. Record - ID (FRMbbb)
4. Type (Dbbbbb)
5. Page Number (PG01b)
6. Employer ID (EIN) (223457889)
7. Filler (b)
8. Form Occurrence Number (0000001)
9. Field Number (0010)
10. Data (123344789)
11. Record Terminus Char. (#)

SECTION 3 TYPES OF RECORDS

.01 TRANSMISSION RECORD (REQUIRED)

The first record on each file must be the Transmission Record (TRANS) which 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 be followed by a Form 1041 page 2 and if needed, Form 1041, page 3 and/or 4.

.03 SCHEDULE RECORD

If Schedule Records are included in the return they should follow the Return Record and should be the second series of records. Each Schedule Record within a Form 1041 return contains a Schedule Occurrence Number. This number increases within the schedule itself. If a return contains a Schedule D (only one allowed) and several Schedule K-1's the Schedule D Schedule Occurrence Number would be 0000001 on both pages 1 and 2. The first Schedule K-1 Schedule Occurrence Number would also begin with 0000001 but would increase by one for each succeeding Schedule K-1 (i.e., 0000002, 0000003, 0000004, etc). Each schedule should appear in ascending alphabetic order by schedule type. For each schedule filed the appropriate summary count should be increased.

.04 FORM RECORD

If Form Records are included in the return they should follow the schedules and should be the third series of records. Each Form Record within a Form 1041 return contains a Form Occurrence Number. This number increments within the form itself. If a return contains several Form 1116's and a Form 2210 (only one allowed) the Form 2210 Form Occurrence Number would be 0000001 on all three pages (if all three pages are present). The first Form 1116 Form Occurrence Number would also begin with 0000001 on both pages 1 and 2 but would increase by one for each succeeding Form 1116 (i.e., 0000002, 0000003, 0000004, etc). Forms must be in ascending numeric sequence order. For each form filed the appropriate summary count should be increased.

.05 STATEMENT RECORD

(1) The Statement Record (excluding K-1) is the fourth series of records after Returns, Schedules and Forms and can be used only where the Record Layout specifies "STM nn". To determine how the data is to be formatted, consult the Record Layouts. Statement Records are used ONLY WHEN:

1. The number of data items exceeds the number that can be contained in the space provided on the printed form or schedule. Data must be provided on a separate Statement (STM) Record or a statement of explanation is required for a specific condition. (OPTIONAL)

   NOTE: References to this type of statement are marked with an "*" in Section 9, Record Layouts.

2. A statement of explanation is necessary under certain conditions. (REQUIRED)

   NOTE: References to this type of statement are marked with an "@" in Section 9, Record Layouts.

(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) Each line of a statement must contain the EIN of the primary taxpayer and is considered a record itself.

(4) After the EIN, each line of the statement data must equal 80 characters or bytes. The total bytes for each line must equal 136.

(5) Each Statement Record is given a sequential number from 01 to 96 (with 97, 98 and 99 reserved for Schedule D, J and K-1 respectively). 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.

(6) A statement for a return, schedule or form record will consist of at least one Statement Record. There is a maximum of 4 pages with 50 lines per statement reference. (Exception: "STMb97" for Schedule D, "STMb98" for Schedule J, and "STMb99" for Schedule K-1 have a limit of 99 pages per statement.)

(7) The 80 character literal description of data corresponding to any Statement Record within the return, containing non-tabular data (e.g. Field #380 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 with the line numbering sequence starting with line one.

(8) 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.

(9) Statement (STM 97) - Free form Statement Records specified for Schedule D. The Statement Record for a Schedule D is used in place of paper attachments to the Schedule D. Statement Records for Schedule D (STM 97) must have the same Employer Identification Number (EIN) as the corresponding Schedule D.

(10) Statement (STM 98) - Free form Statement Records specified for Schedule J. The Statement Record for a Schedule J is used in place of paper attachments to the Schedule J. Statement Records for Schedule J (STM 98) must have the same Employer Identification Number (EIN) and Schedule J sequence number as the corresponding Schedule J.

(11) Statement (STM 99) - 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 a limit of 999 Statement Records allowed for each Schedule K-1. Statements related to each Schedule K-1 must have the same sequence number and Employer Identification Number (EIN) as the related Schedule K-1. Schedule K-1 Statement Records must trail each corresponding Schedule K-1. Each statement can consist of 99 pages with 50 lines each.

(12) Statement (Global) - Free form Statement Record used for part, or all of a schedule/form.

.06 SUMMARY RECORD (REQUIRED)

The Summary Record will be 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 retained by the magnetic tape filer for subsequent submission to the IRS. **(See Section 9, Record Layouts for more information)**

.07 RECAP RECORD (REQUIRED)

The RECAP Record is the final record in a return file. Fields in this record cross reference the transmitters information from the first record of the transmission, the TRANS Record. The RECAP Record contains a field that specifies the total return count for all the records submitted within the transmission. **(See Section 9 Record Layouts.)**

SECTION 4 TYPES OF CHARACTERS

The following will illustrate the various characters that are allowed in electronically filed returns.

.01 ALPHA (A) A - Z Upper case alpha characters only. (Literals - must be in the exact character string as shown in the **Section 9 Record Layouts**)

.02 NUMERIC (N) 0 - 9 Numeric characters only - must be right-justified, zero-filled (except as noted below)

(1) Money amount field - 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 only are accepted, no cents.

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

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

(2) Percentage fields for Form 1041 - 6 numerics
Percentage fields for Schedule K-1 - 6 numerics

Must be left-justified, zero-filled, no decimal points entered. (assumed to be between the left-most and the second left-most position).

Non-significant percentage fields - zero-filled or blank.

EXAMPLE: 25.32% = 002532, 105% = 105000
If less than 100% - precede with 2 zeroes

(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 blank or zero filled. If using only 9 zip code characters, the last 3 remaining digits must be blank or zero filled.

EXAMPLE: nnnnnbbbbbbb
nnnnnnnnnbbb
nnnnnnnnnnnn

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

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

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

.03 ALPHANUMERIC (AN) A - Z (Uppercase), 0 - 9 and special characters as listed below. Literals - must be exact character string as shown in **Section 9** Record Layouts.

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

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

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

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

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

.04 SPECIAL CASES FOR SPECIAL FIELDS

(1) TAX PERIOD:

1. For the purpose of this publication the valid tax periods for tax year 1999, are:

   (a) Calendar year returns - 199912.

   (b) Fiscal year returns - 200001, 200002, 200003, 200004, 200005, 200006, 200007, and 200008.

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 (YYYY = year and MM = month). For example, a return with a Calendar/Fiscal Year Ending of February 15, 2000 will be assigned a Tax Period of 200002. 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 Calendar/Fiscal Year Ending based on that month (i.e. if the ending date is August 3, 2000, the Tax Period field will be 200007 or if the ending date is August 25, 2000, the Tax Period is 200008).

(2) NAME CONTROL:

1. The Name Control (Field #0030) in the Return Record for a trust should be determined from the information specified on the name of the estate or trust line (Field #0060). The Name Control consists of the first four characters of the surname, corporation, trust name or number. The Name Control field for estates should be derived from the first four characters of the last name of the decedent.

EXAMPLES:

Trusts/Estates	Name Control
Appletree Trust Co. Trustees U/W of Kate B. Crabapple Dec'd (FBO Edna M. Rose)	**CRAB**
Treas. of the State of NC in Tr. for Jasmine Ins. Co.	**JASM**
GNMA Pool No. 008619 Chicago Bank TTEE	**8619**
Welfare Fund of International/Union of Operating Engineers/Locals 436 & 436B AFL-CIO Locals 436 & 436B TTEE	**WELF**
Tstmtry. Trust UW Maggie Plum for Claudia Ivy & Warren Iris W. Verbena & Charles Plum c/o Willow & Plum	**PLUM**

2. Disregard blanks between letters in the last name. Omit punctuation marks, titles and suffixes. Exclude the word "the" when followed by more than one word.

3. For Indian tribes, use the name of the tribe.

4. For FNMA or GNMA Mortgage Backed Securities, use the first four digits of the trust number, disregarding any leading zeros. If there are fewer than four numbers, use the letters "GNMA" or "FNMA" for GNMA and FNMA Pools respectively to complete the name control.

EXAMPLES:

GNMA Pool No. 00100, use 100G as the Name Control.
FNMA Pool No. 00100, use 100F as the Name Control.

5. Before you determine the name control, take the following into consideration.

   (a) The first position can only be alpha and numeric characters, A-Z and 0-9.

   (b) Positions 2, 3, and 4 can be alpha and numeric characters A-Z and 0-9; the ampersand (&), hyphen (-) and blanks are the only special characters allowed.

   (c) Intervening spaces between characters are not allowed.

EXAMPLES:

INDIVIDUAL NAME	PRIMARY NAME CONTROL
John Brown	**BROW**
John Lea-Smith	**LEA-**
John Di Angelo	**DIAN**
John O'Neil	**ONEI**
John En, Sr.	**EN**
Joe McCarty	**MCCA**
Mary Smith & John Jones	**SMIT**

Consider certain foreign suffixes as part of the last name (i.e., Armah-Bey, Paz-Ayala, Allar-Sid). Give particular attention to those names which incorporate a mother's maiden name as a suffix to the last name. This practice is common in names of Spanish extraction. Consider the mother's maiden name as part of the surname for Name Control purposes.

EXAMPLES:

INDIVIDUAL NAME	PRIMARY NAME CONTROL
Pedro Paz-Ayala	**PAZ-**
Abdullah Allar-Sid	**ALLA**
Juan de la Rosa Y Obregon	**DELA**
Jose Alvarado Nogales	**ALVA**
Donald Vander Neut	**VAND**
Otto Von Wodtke	**VONW**

Below are examples of Indo-Chinese last names and the derivative Name Control. Some Indo-Chinese names have only two characters. Indo-Chinese names often have a middle name of "Van" (male) or "Thi" (female). The last name Nguyen is common.

EXAMPLES:

INDIVIDUAL NAME	PRIMARY NAME CONTROL
Binh To La	**LA**
Kim Van Nguyen	**NGUY**
Nhat Thi Pham	**PHAM**
Jin-Zhang Qui & Yen-Yin Chiu	**QUI**

(3) NAME LINE 1:

1. DO NOT ENTER MORE THAN 35 CHARACTERS! You must abbreviate the name to fit within the allotted space.

2. No leading or consecutive embedded blanks. The only characters allowed are alpha, numbers, blank, and the special characters ampersand (&) and hyphen (-). The left most position must be alpha.

3. All apostrophes (') and any other punctuation characters, except the hyphen (-), and ampersand (&) must be omitted from names and the alphabetic characters must be shifted to the left in their place (e.g., O'Shea = OSHEA).

4. Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)

(4) NAME LINE 2:

1. Will be used for street addresses that require two lines or "In Care Of" address. An "In Care of" address must be indicated by a percent character (%) followed by a space and the name which is in care of delivery.

   <u>EXAMPLE</u>: Mr. John Jones
   In Care of Alice B. Smith
   801 Brown St.

   ENTER AS: JOHN JONES (Primary First Name, Primary Last Name)
   % ALICE SMITH (Name Line 2)
   801 BROWN ST (Street Address)

2. Is alphanumeric left justified and can have no leading or consecutive embedded spaces. The only special characters allowed are space, ampersand (&), hyphen (-), slash (/) and percent (%) for in care of address.

(5) EIN: Must be 9 numeric characters, left justified 0 - 9.

(6) STREET ADDRESS:

1. Is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-), and slash (/).

2. Only one intervening space may separate any two components. Periods should be deleted from these lines.

3. The first position or character must be alphabetic or numeric.

4. Enter the house number and street, route number, post office box, or box number. The literal "NONE" must be entered in the street address if there is no data.

5. Special Instructions for Foreign Addresses: Enter street address, including province and or mailing code in Field #090.

EXAMPLE:

Field #0090 - "20 CHAMPS ELYSEE 75307 PARIS (7 blanks)"
Field #0100 - "FRANCE (16 blanks)"
Field #0110 - ". "
Field #0120 - "(12 blanks)"

If Field #0090 requires more than 35 characters, abbreviate whenever possible.

6. Special Instructions for Schedule K-1 Foreign Addresses: Enter street address in Field #0090, Name Line 2 (Beneficiary's).

EXAMPLE:

Field #0090 - "20 CHAMPS ELYSEE (19 blanks)"
Field #0100 - "PARIS 75307 (24 blanks)"
Field #0110 - "FRANCE (16 blanks)"
Field #0120 - ". (1 blank)"
Field #0130 - "(12 blanks)"

7. Words may be abbreviated, using the standard abbreviations in **Exhibit 1**, unless the word is a proper name.

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

8. If two addresses are present, enter the address shown immediately above or before the city and state in the Street Address field. The remaining address should be entered in the Name Line 2 field.

EXAMPLE 1: **Mr. John Jones**
801 N. Erie Street
P.O. Box 1502
Toledo, OH 43603

ENTER AS: **JOHN JONES (Primary First Name, Primary Last Name)**
801 N ERIE ST (Second Name Line)
PO BOX 1502 (Street Address)

<u>EXAMPLE 2</u>: **Mr. John Jones**
P.O. Box 1502
801 N. Erie St., Toledo, OH 43603

ENTER AS: **JOHN JONES (Primary First Name, Primary Last Name)**
PO BOX 1502 (Second Name Line)
801 N ERIE ST (Street Address)

9. Enter college, building, post office branch as the address if no mailing address is given.

10. Do not use "#" symbol, "No.", or "Number" as a prefix to a house, apartment, route, or P.O. Box.

11. Always add ST, ND, RD, TH, to a numbered street or avenue.

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

12. Enter 1/2 as 1/2 (no spaces).

13. Plurals for street, road, avenue, apartment, etc., will be entered as STS, RDS, AVES, APTS, etc.

14. For a military overseas address, enter the letters "APO" or "FPO" in the first three leftmost positions of the City field. **(See Exhibit 3 for list of valid APO/FPO City/State/Zip Codes).**

(7) CITY

The City field will be invalid if it contains characters other than alpha or blank. (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). **For foreign addresses:** Enter name of country in this field, left-justified and blank-filled. Valid characters are alpha, numeric, and blank. Only one intervening space is allowed between consecutive words.

(8) STATE

The State Abbreviation must be alpha and consistent with the standard state abbreviations issued by the Postal Service. **Exhibit 2** contains the standard Postal Service state abbreviations and **Exhibit 3** contains 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 ".b"

(9) 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. A valid entry for foreign addresses will be spaces.

SECTION 5 ACKNOWLEDGMENT REPORT

The IRS will acknowledge all transmissions by sending an Acknowledgment Report **(see Exhibit 4)** to the transmitter. IRS computer programs will generate an acknowledgment (ACK) record set for each recognizable return received. The Acknowledgment Report is produced using the following components:

.01 ACKNOWLEDGMENT FILE

(1) An acknowledgment file has the following components:

1. The original Transmission (TRANS) Record.
2. An ACK Record Set for each recognizable return received.
3. The RECAP Acknowledgment Record that includes counts for accepted and rejected returns.

(2) If the entire transmission is rejected, the acknowledgment file will contain the original Transmitter (TRANS) Record, (If TRANS is present).

(3) The first records on the acknowledgment file will be the same Transmission Record (TRANS) as the first record of the tax return file being acknowledged. **(See Section 9 Record Layouts for TRANS format.)** An ACK Record will be generated for each recognizable tax return in the transmission.

(4) Up to 96 three-position Reject Codes may be furnished to the electronic filer per return. Filers should use these codes to determine the source of the error causing the return or transmission to reject. If more than the maximum number of reject conditions are identified, the last reject code will be "999".

(5) The Reject Codes and references to validation criteria that caused the codes to be assigned are listed in **Section 6**. 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 Philadelphia Service Center for assistance.

.02 THE ACKNOWLEDGMENT RECORD SET

An ACK Record set will always have at least one ACK Key Record and up to 96 ACK Error Records associated with it.

.03 THE ACKNOWLEDGMENT KEY RECORD

The ACK Key Record will contain all of the identifying information for the returns it represents in the order in which they were transmitted. It will also contain the Document Locator Number (DLN) assigned to each return by the IRS.

.04 THE ACKNOWLEDGMENT ERROR RECORD

Each ACK Error Record will contain data defining the form, the page number for multi-page entries, the error record number, the field sequence number, and the 3 position error code defining the specific error encountered - for up to 96 unique errors per ACK report. In addition, a 50 character error code explanation will appear on the hard copy Acknowledgment Report.

(1) If an ACK Key Record contains an "R" in the Acceptance code field, the return has either been:

(a) rejected due to errors involving the return format, inconsistency, or data errors in a key field and must be corrected and resubmitted to the IRS, **OR**;

(b) identified as a duplicate record, (i.e., a return record has previously been transmitted and accepted for that Primary EIN or 2 or more returns with the same Primary EIN have been submitted on one transmission).

(2) Any tax return with an "A" in the Acceptance 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.

NOTE: If you elect to receive the acknowledgment report in an ASCII file via the Philadelphia Submission Processing Center bulletin board, you must indicate this selection in the TRANS Record, Field #0200, "Electronic Acknowledgment Indicator".

.05 CLIENT ID

Utilizing the CLIENT ID (Field #0005) in the Summary Record will generate multiple Acknowledgment Listings for one transmission. Each listing will be identified by the Client ID. This is beneficial for a transmitter who requires a listing for each client, or a bank that needs listings for different departments.

VALIDATION CRITERIA

SECTION 6 VALIDATION - TRANSMISSION AND RETURN (GENERAL)

The numbers in the left margin indicate the Error Reject Code (ERC) for Transmission Rejection Criteria, General Rejection Criteria, and Specific Criteria by form. The error reject code values will be generated and listed on the Acknowledgment Report whenever an invalid condition is met.

.01 TRANSMISSION AND RETURN REJECTION CONDITIONS

TRANSMISSION REJECTION CONDITIONS: The following conditions must exist or the entire transmission will be rejected.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
002	A duplicate Transmission (TRANS) is not allowed.
004	If the Julian date (Field #0080) on the Transmission (TRANS) Record is not between the valid range of 001 and 366.
006	The following fields on the Transmission (TRANS) Record must be numeric and not equal to zeros (Field #0020, 0070, 0090) and Field #0040 must be significant.
010	If the Transmission (TRANS) Record is out of sequence or missing. **(This should be the first record in the transmission).**
012	If the transmission date (Field #0060) on the Transmission (TRANS) Record is not valid. **VALID FORMAT: MMDDYYYY**
014	If the Return Form Type (Field #0120) on the Transmission Record is not equal to "1041bb".
016	If the File Location Code on the Transmission Record (Field #0050) is not valid. **VALID: 1, 2 or 3.**

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
022	If the RECAP Record is out of sequence or missing. **(The RECAP Record should be the last record submitted on the transmission).**
026	If the Electronic Transmitter Identification Number (ETIN) (Field #0070) on the Transmission (TRANS) Record is not equal to the ETIN (Field #0020) on the RECAP Record.
028	If the Julian date (Field #0080) on the Transmission (TRANS) Record is not equal to the Julian date (Field #0030) on the RECAP Record.
030	If the Sequence Number (Field #0090) on the Transmission (TRANS) Record is not equal to the Sequence Number (Field #0040) on the RECAP Record.
036	If Field #0030 on the TRANS record is not equal to "V" for variable or "F" for fixed length data.

RETURN REJECTION CONDITIONS: If the following conditions exist, the entire return will be rejected.

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. **(FIXED AND VARIABLE LENGTH DATA)**
040	If record has 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)**

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
048	First character after Record-Control-Information (position 43) 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)**
052	Field number not three or four characters in length. **(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)**

.02 RETURN REJECTION - GENERAL CONDITIONS

The following general data control conditions pertain to the logical records included in a Form 1041 return.

102 If the Tax Period (Field #0005) on Form 1041 is not in the valid format. **(Follow the specifications in Section 4.04(1) of this publication.)**

104 If the Tax Period (Field #0005) on Form 1041 is equal to 199912 and the Calendar/Fiscal Year Ending (Field #0020) on the Return Record is not equal to December 31,1999 (12311999) or spaces.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
106	If the Tax Period (Field #0005) on Form 1041 is equal to 200001 through 200008 and the Fiscal/Calendar Year Ending (Field #0020) on the Return Record is not equal to 01012000 through 08312000.
108	If the Tax Period (Field #0005) on Form 1041 is equal to 200001 through 200008 and the Fiscal/Calendar Year Beginning (Field #0010) or the Fiscal/Calendar Year Ending (Field #0020) is equal to blanks.
110	If the Tax Period (Field #0005) on Form 1041 is greater than or equal to the transmission date.
120	A Short Period return due to a change in the accounting period will be rejected.
124	The following Forms/Schedules must be submitted in the proper sequence as illustrated below:

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 J	Page 1 & 2	Optional **
Form 1116	Page 1 & 2	Optional **
Form 2210	Page 1, 2 & 3	Optional **
Form 2210F	Page 1	Optional
Form 3468	Page 1	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 6198	Page 1	Optional
Form 6252	Page 1	Optional
Form 8271	Page 1	Optional
Form 8582	Page 1	Optional
Form 8801	Page 1 & 2	Optional **
Form 8824	Page 1 & 2	Optional **

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)		
124	Form 8829	Page 1	Optional
	Statement Records		Optional
	Schedule K-1	Page 1	Optional
	Schedule K-1	Statement Records	Optional
	State Records		Optional
	Summary Record		REQUIRED

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

128 Duplicate return submitted.

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

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

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

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

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

If the Form Occurrence Number on page 2 or 3 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.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)

160 The Employer Identification Number (EIN) of each Return/Schedule/Form listed below must equal the EIN of its Record ID Section.

RETURN/FORM/SCHEDULE		FIELD NUMBER
Form 1041	Page 1	0040
Schedule C	Page 1	0050
Schedule C-EZ	Page 1	0050
Schedule D	Page 1	0010
Schedule E	Page 1	0009
Schedule E	Page 2	1009
Schedule F	Page 1	0060
Schedule J	Page 1	0010
Schedule K-1	Page 1	0140
Form 1116	Page 1	0010
Form 2210	Page 1	0010
Form 2210F	Page 1	0010
Form 3468	Page 1	0010
Form 4255	Page 1	0009
Form 4562	Page 1	0010
Form 4684	Page 1	0010
Form 4797	Page 1	0010
Form 4835	Page 1	0020
Form 4952	Page 1	0010
Form 6198	Page 1	0010
Form 6252	Page 1	0010
Form 8271	Page 1	0010
Form 8582	Page 1	0010
Form 8801	Page 1	0010
Form 8824	Page 1	0010
Form 8829	Page 1	0020

162 If the Employer Identification Number (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, 11, 13, 14, 15, 16, 21, 22, 23, 24, 25, 31, 33, 34, 35, 36, 37, 38, 39, 41, 42, 43, 44, 45, 46, 47, 48, 51, 52, 53, 54, 55, 56, 57, 58, 59, 61, 62, 63, 64, 65, 66, 67, 68, 71, 72, 73, 74, 75, 76, 77, 81, 82, 83, 84, 85, 86, 87, 88, 91, 92, 93, 94, 95, 96, 97, 98, 99

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)

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).

FORM/RETURN/RECORD		FIELD NUMBER(S)
Form 1041	Page 2, 3, 4	0923, 1513, 2054
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 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	0003, 0223, 1273
Form 2210F	Page 1	0003
Form 3468	Page 1	0003
Form 4255	Page 1	0003
Form 4562	Page 1, 2	0003, 0803
Form 4684	Page 1, 2	0003, 0493
Form 4797	Page 1, 2	0003, 1383
Form 4835	Page 1	0003
Form 4952	Page 1	0003
Form 6198	Page 1	0003
Form 6252	Page 1	0003
Form 8271	Page 1	0003
Form 8582	Page 1	0003
Form 8801	Page 1, 2	0003, 0293
Form 8824	Page 1, 2	0003, 0325
Form 8829	Page 1	0003
Statement Record		0003
Summary Record		0007

170 The Employer Identification Number (EIN) cannot be all nines.

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

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)

175 The Preparer's Tax Identification Number (SSN or PTIN), Field #0850 on Form 1041must be in the following format if significant:

SSN - must be numeric and cannot be all nines (999999999) or all zeroes (000000000).

PTIN - must be **Pnnnnnnnn.** The first position must always contain a **P@** followed by 8 numerics (cannot be all nines or zeros).

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

VALID FORMAT: MMDDYYYY, YYYYMM, YYYYMMDD, MMYYYY

VALID RANGE: MM = 01-12, DD = 01-31, YYYY = 1999-2000

Exception: YYYY may = 1800 - 2000 for Date Entity Created (Field #0050) Form 1041

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

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

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

NAME CONTROL:

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

200 The first position of the Name Control (Field #0030) 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 Spaces.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
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:

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. 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 Spaces**
214	The first Name Line (Field #0060) on Form 1041, page 1 must have less than two (2) consecutive embedded spaces. The first Name Line (Field #0080) on the Schedule K-1 must have less than two (2) consecutive embedded spaces.

NAME LINE 2:

216	The second Name Line (Field #0080) on Form 1041, page 1 must be present.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
218	The second Name Line (Field #0080) on Form 1041, page 1 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 Spaces**
222	The second Name Line (Field #0080) on Form 1041, page 1 must not have two (2) or more consecutive embedded spaces.

STREET ADDRESS:

224	The Street Address (Field #0090) on Form 1041, page 1 must be significant. The Street Address (Field #0100, #0170) on the 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 the 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 CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
230	The Street Address (Field #0090) on Form 1041, page 1 must contain only valid characters. The Street Address (Field #0100) on the Schedule K-1 must contain only valid characters. **VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric) Hyphen (-), Slash (/) or Spaces**
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 the Schedule K-1 must not have two (2) or more consecutive embedded spaces.

CITY:

234	The City (Field #0100) on Form 1041, page 1 must be left-justified. The City (Field #0110) on the 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 the 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 the 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, #0180) on the Schedule K-1 must be present.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)

STATE:

246 The State Code (Field #0110) on Form 1041, page 1 must be a valid state code if the Location Code (Field #0050) on the Transmission Record is equal to 1 or 2.

The State Code (Field #0120) on the Schedule K-1 must be a valid state code if the Location Code (Field #0050) on the Transmission Record is equal to 1 or 2.

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 (Field #0110) on Form 1041, page 1 must be valid or equal to ". ". It may not be blank.

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

ZIP CODE:

254 The Zip Code (Field #0120) on Form 1041, page 1 must be equal to blanks if the State Code (Field #0110) is equal to ".b".

The Zip Code (Field #0130) on the Schedule K-1 must be equal to blanks if the State Code (Field #0110) is equal to ".b".

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)

256 The Zip code (Field #0120) on Form 1041, page 1 must be numeric.

The Zip Code (Field #0130, #0200) on the 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). Spaces will be accepted only in the last seven characters.

VALID FORMAT: nnnnnnnnnnnn
nnnnnnnnnbbb
nnnnnbbbbbbb

258 The Zip Code must be valid and the state/zip code must be a valid combination. **(For valid Zip Codes please refer to Exhibits 2 and 3.)**

NOTE: The last two (2) digits in a five (5) digit Zip Code must be 01 - 99.

NUMERIC FIELDS:

270 All money amount fields must be numeric. The following fields do not include fields that <u>must contain positive</u> amounts only (See Section 8.03 for a break out of positive amount field numbers). In addition, all fields listed under Reject Code 272 will be included in the validation for Reject Code 270.

FORMS/SCHEDULES	FIELD NUMBERS
Form 1041	0330-0370, 0390, 0400, 0520, 0530, 0570, 0580, 0610, 0640, 0680, 0780, 0790, 0940-0980,1010, 1020, 1040, 1050, 1070, 1090, 1110-1180, 1205, 1210, 1230, 1290, 1300-1320, 1350, 1400, 1520, 1540-1570, 1600-1700, 1730, 1740, 1760-1810, 1840-1870, 1890, 1910-1950, 1980-2110, 2130, 2140, 2170-2390
Schedule C	0150, 0170-0300, 0320, 0340-0520, 0540, 0650, 0670-0730, 0840, 0860, 0880, 0900, 0920, 0940, 0960, 0980, 1000, 1010
Schedule C-EZ	0090, 0110, 0120

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)	
270	**FORMS/SCHEDULES**	**FIELD NUMBERS**
	Schedule D	0070, 0080, 0130, 0140, 0190, 0200, 0250, 0260, 0310, 0320, 0370, 0380, 0750, 0760, 0790, 0840-0855, 0900-0915, 0960-0975, 1020-1035, 1080-1095, 1140-1155, 1580-1595, 1630-1730, 1770-1830, 1850-2130
	Schedule E	0100-0356, 0370-0550, 0600, 0610, 0620, 0640-0660, 0680-0700, 0720-0740, 0790-0920, 0960, 0980, 1080, 1100, 1120, 1130, 1210, 1220, 1240, 1260, 1270, 1350, 1360, 1380, 1400, 1410, 1490, 1500, 1520, 1540, 1550, 1630, 1640, 1660, 1680, 1690, 1710-1760, 1780, 1820-1840, 1870-1900, 1970-2010, 2040, 2050, 2080-2140, 2150
	Schedule F	0110-0190, 0210-0240, 0270-0330, 0350-0440, 0470-0570, 0600, 0620, 0640, 0660, 0680, 0700, 0710, 0730, 0780-0950
	Schedule J	0020-0060, 0080-0190, 0210-0320, 0340-0450, 0470-0580, 0600-0710, 0750-0790, 0810-0850, 0870, 0880, 0900-0940, 0960-1000, 1020, 1030, 1050-1090, 1110-1150, 1170, 1180, 1200-1240, 1260-1300, 1320, 1330, 1350-1390, 1410-1450, 1470, 1480, 1560-1580, 1600-1620, 1640-1660, 1680-1700, 1720-1770
	Schedule K-1	0225-0470, 0490, 0510, 0530, 0550, 0570, 0590, 0610
	Form 1116	0130, 0140, 0160, 0170, 0190-0210, 0230-0270, 0300, 0310, 0330, 0340, 0360-0380, 0400-0440, 0470, 0480, 0500, 0510, 0530-0550, 0570-0640, 0680-0760, 0780-0860, 0880-0970, 1010, 1020, 1040-1100, 1120-1250
	Form 2210	0020-0210, 0240-0540, 0570, 0590, 0610, 0614, 0618, 0624, 0628, 0635, 0645, 1280-1370, 1390-1580, 1600-1810, 1830-2040, 2060-2160

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)	
270	**FORMS/SCHEDULES**	**FIELD NUMBERS**
	Form 2210F	0020-0150, 0176, 0180
	Form 3468	0020-0050, 0130, 0140, 0150, 0180, 0190, 0220-0290, 0310-0380
	Form 4255	0023, 0080, 0120, 0143, 0200, 0240, 0263, 0320, 0360, 0383, 0440, 0480, 0486, 0490, 0500- 0530
	Form 4562	0030-0050, 0070, 0080, 0100-0190, 0230, 0240, 0280, 0290, 0330, 0340, 0380, 0390, 0430, 0440, 0480, 0482, 0484, 0486, 0500, 0510, 0530, 0540, 0560, 0570, 0590-0610, 0640, 0650, 0670, 0690-0720, 0740, 0760-0780, 0870, 0880, 0910, 0920, 0960, 0970, 1000, 1010, 1050, 1060, 1090, 1100, 1150, 1160, 1180, 1220, 1230, 1250, 1290-1300, 1320-1340, 1850, 1880, 1910, 1940, 1950, 1960
	Form 4684	0040-0110, 0130-0200, 0220-0290, 0310-0470, 0530-0600, 0620-0690, 0710-0780, 0800-0880, 0920, 0960, 0990, 1010, 1030, 1040, 1080, 1120, 1150, 1160, 1180, 1200, 1210
	Form 4797	0020, 0070-0100, 0160-0180, 0240-0260, 0320-0340, 0600-0670, 0720-0750, 0800-0830, 0880-0910, 0960-0990, 1260-1340, 1430-1540, 1560-1630, 1670-1780, 1800-1870, 1910-2020, 2040-2110, 2150-2260, 2280-2380, 2420-2470
	Form 4835	0040-0090, 0110-0140, 0170-0210, 0230-0320, 0350-0450, 0480, 0500, 0520, 0540, 0560, 0580, 0600, 0610, 0630, 0660
	Form 4952	0020-0140
	Form 6198	0030-0050, 0070-0090, 0110-0210, 0240, 0270, 0280, 0310-0340
	Form 6252	0070-0280, 0380-0450

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)	
270	**FORMS/SCHEDULES**	**FIELD NUMBERS**
	Form 8582	0020, 0050, 0060, 0090-0180
	Form 8801	0020, 0030, 0050-0270, 0300-0510
	Form 8824	0220-0320, 0360-0420
	Form 8829	0090-0490, 0510, 0520, 0530

272 All money amount fields marked with 3 asterisks (*******) on the record layouts (Field Description) must be numeric and contain only positive money amounts.

FORMS/SCHEDULES	FIELD NUMBERS
Form 1041	0310, 0320, 0420, 0430, 0440, 0450, 0460, 0480, 0490, 0510, 0550, 0560, 0590, 0620, 0700, 0750, 0770, 0800, 0810, 1000, 1030, 1240, 1360, 1370, 1530, 1580, 1820, 1960, 1970, 2120
Schedule D	0780, 1600-1625, 1760
Schedule E	0930, 0940, 0950, 0970, 1770, 2020
Schedule K-1	0210, 0220, 0480
Form 4684	0900, 0910, 0940, 0950, 0970, 0980, 1060, 1070, 1100, 1110, 1130, 1140
Form 4797	1250
Form 6198	0100, 0350
Form 8582	0030, 0040, 0070, 0080
Form 8801	0040

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)

STATEMENT RECORDS AND STATEMENT FIELDS:

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" - "PG04". **(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 01 and incremented by one but not exceed 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

300 Duplicate statement references are not allowed.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)

302 If any of the following fields of the Schedule F record contain a valid entry other than zeros or spaces, then the corresponding field must contain "STM nn":

SIGNIFICANT ENTRY (FIELD NUMBER)	CORRESPONDING STM REFERENCE (FIELD NUMBER)
0190	0200
0260 (If "X")	0250

304 If any of the following fields of the Form 4835 record contain a valid entry other than zeros or spaces, then the corresponding field must contain "STM nn":

SIGNIFICANT ENTRY (FIELD NUMBER)	CORRESPONDING STM REFERENCE (FIELD NUMBER)
0090	0100
0160 (If "X")	0165

306 If any of the following fields of the Form 4562 record contain a valid entry other than zeros or spaces, then the corresponding field must contain "STM nn":

SIGNIFICANT ENTRY (FIELD NUMBER)	CORRESPONDING STM REFERENCE (FIELD NUMBER)
0720	0730

308 If any of the following fields of the Form 1041 record contain a valid entry other than zeros or spaces, then the corresponding field must contain "STM nn":

SIGNIFICANT ENTRY (FIELD NUMBER)	CORRESPONDING STM REFERENCE (FIELD NUMBER)
0190 (If AX@)	0200
0550	0540
1455 (If "Y")	1458

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)

312 If any of the following fields of the Form 1116 record contain a valid entry other than zeros or spaces, then the corresponding field must contain "STM nn":

SIGNIFICANT ENTRY (FIELD NUMBER)	CORRESPONDING STM REFERENCE (FIELD NUMBER)
0140	0150
0170	0180
0310	0320
0340	0350
0480	0490
0510	0520
1020	1030
1050	1055
1080	1085

314 If any of the following fields of the Form 6252 record contain a valid entry other than zeros or spaces, then the corresponding field must contain ASTMnn@.

SIGNIFICANT ENTRY (FIELD NUMBER)	CORRESPONDING STM REFERENCE (FIELD NUMBER)
0360 (If AX@)	0370

316 If any of the following fields of the Form 8824 record contain a valid entry other than zeros or spaces, then the corresponding field must contain "STM nn":

SIGNIFICANT ENTRY (FIELD NUMBER)	CORRESPONDING STM REFERENCE (FIELD NUMBER)
0200 (If "X")	0210

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)	
318	The following fields on the Return, Schedules and Forms must be blank-filled **(NO ENTRY FIELDS)**.	
	Form 1041	0170, 0180, 0230, 0630, 0650, 0670, 0710, 0720, 0740, 1243, 1246, 1250, 1260, 1340, 1365
	Schedule C	0010
	Schedule C-EZ	0010
	Schedule E	0750-0780
	Schedule F	0010, 0340
	Schedule K-1	0050
	Form 2210	1380, 1590, 1820, 2050, 2170-2600
	Form 4797	1350, 1360, 1550, 1790, 2030, 2270
	Form 4835	0010, 0220
320	The following fields are designated as YES/NO fields and must contain a **"Y" or "N"** entry.	
	Form 1041	1390, 1420-1430, 1450, 1455, 1500
	Schedule C	0120, 0630, 0780, 0790, 0800, 0810
	Schedule C-EZ	0170, 0180, 0190, 0200
	Schedule E	0070
	Schedule F	0080
	Form 4835	0030
	Form 6252	0050

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
321	The following fields are designated as **Yes/No/Blank** fields and must contain a **"Y"**, **"N"** or **blank** entry.
	Schedule E 0080, 0090
	Form 4562 0810, 0820, 1390-1410, 1460-1480, 1530-1550, 1600-1620, 1670-1690, 1740-1810
	Form 6252 0060, 0300
	Form 8824 0160, 0170
322	The following fields are designated as **"X"** or blank fields and must contain either an **"X"** or a blank.
	Form 1041 0025, 0130-0160, 0190, 0210, 0220, 0250, 0260, 0280-0300, 0303, 0305, 0410, 0660, 0695, 0840, 1190, 1200, 1270, 1330, 1470-1490
	Schedule C 0080, 0090, 0100, 0130, 0140, 0550, 0560, 0590, 0600, 0610
	Schedule C-EZ 0080
	Schedule E 1030, 1050, 1060, 1170, 1190, 1200, 1310, 1330, 1340, 1450, 1470, 1480, 1590, 1610, 1620
	Schedule F 0040, 0050, 0260, 0740, 0750
	Schedule K-1 0060
	Form 1116 0020-0095, 0650, 0660
	Form 2210 0012-0016, 0019
	Form 2210F 0013, 0016
	Form 3468 0015
	Form 4562 0185
	Form 4835 0160, 0640, 0650

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)	
322	**Form 6198**	0220, 0230, 0250, 0260, 0290, 0300
	Form 6252	0310, 0330, 0340, 0350, 0360
	Form 8824	0080, 0085, 0088, 0180-0200
	Summary	0070

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.

330 If the total number of Schedule C records on the Summary Record (Field #0364 and #0366) is not equal to the IRS count of Schedule C records within the return.

331 If the total number of Schedule C-EZ records on the Summary Record (Field #0368) is not equal to the IRS count of Schedule C-EZ records within the return.

332 If the total number of Schedule D records on the Summary Record (Field #0370 and #0375) is not equal to the IRS count of Schedule D records within the return.

336 If the total number of Schedule E records on the Summary Record (Field #0380 and #0385) is not equal to the IRS count of Schedule E records within the return.

338 If the total number of Schedule F records on the Summary Record (Field #0386 and #0388) is not equal to the IRS count of Schedule F records within the return.

340 If the total number of Schedule J records on the Summary Record (Field #0390 and #0395) is not equal to the IRS count of Schedule J records within the return.

342 If the total number of Statements on the Summary Record (Field #0400) is not equal to the IRS count of Number of Statement Records (excluding Schedules D, J and K-1 Statement Records.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
344	If the total number of Schedule K-1 records on the Summary Record (Field #0430) 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.
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.
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.
362	If the count for Form 2210-F, Page 1 on the Summary Record (Field #0194) is not equal to the IRS count for Form 2210-F 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 for Form 4255 records within the return.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
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 IRS count for 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 for Form 4684, Page 2 records within the return.
374	If the count for Form 4797, Page 1 on the Summary Record (Field #0260) is not equal to the IRS count for Form 4797, Page 1 records within the return.
376	If the count for Form 4797, Page 2 on the Summary Record (Field #0270) is not equal to the IRS count for Form 4797, Page 2 records within the return.
377	If the count for Form 4835, Page 1 on the Summary Record (Field #0275) is not equal to the IRS count for Form 4835, Page 1 records within the return.
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.
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 for Form 6252, Page 1 records within the return.
382	If the count for Form 8271, Page 1 on the Summary Record (Field #0300) is not equal to the IRS count for Form 8271, Page 1 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 for Form 8582, Page 1 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 for Form 8801, Page 1 records within the return.
393	If the count for Form 8801, Page 2 on the Summary Record (Field #0345) is not equal to the IRS count for Form 8801, Page 2 records within the return.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
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.
398	If the count for Form 8829, Page 1 on the Summary Record (Field #0357) is not equal to the IRS count for Form 4255 records within the return.
602	At least one of the following fields (Field #'s 0130, 0140, 0150, 0160 or 0190) on Form 1041 Page 1 must equal "X".
604	If Form 1041 Page 1, Field #0130 (Decedent Estate) is equal to AX@ then Field #0140 (Simple Trust) and Field #0150 (Complex Trust) 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) 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) must be equal to blanks.
616	If Form 1041 Page 1, Field 0160 (Grantor Type Trust) is equal to "X" then Field #0130 (Decedent Estate) must be equal to blanks.
618	If Form 1041 Page 1, Field #0220 (Final Return Box) is equal to "X" then Field #0800 (Credited to 2000 Estimated Tax) must be zero or less.
620	If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is greater than zero then Schedule D must be present.
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).

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
636	If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is equal to zeros or spaces and the amount entered on Schedule D Page 1, Field #1730 (Total Net Gain or Loss) is a significant amount, **EXCEPT** when Form 1041, Field #0220 (Final Return Box) is significant.
638	If Form 1041 Page 1, Field #0370 (Ordinary Gain or Loss) is significant then Form 4797 must be present.
640	If Form 1041 Page 1, Field #0400 (Total Income) is significant, then at least one of the following fields (Field #'s 0310, 0320, 0330, 0340, 0350, 0360, 0370 or 0390) must also be significant.
642	If Form 1041 Page 1, Field #0450 (Charitable Deductions) is significant then Field #1000 (Charitable Deduction) on Form 1041 Page 2 must be equal to Field #0450.
648	If any one of the following fields (Field #'s 0420, 0430, 0440, 0450, 0460, 0480, or 0490) on Form 1041 Page 1 contains a significant entry then Field #0510 (Total) must be significant.
652	If Form 1041 Page 1, Field #0530 (Income Distribution Deduction Schedule B) has an entry then it must be equal to Field #1180 (Income Distribution Deduction), **EXCEPT** when Field #0025 ("Section 642(i) Trust") is significant.
654	If Form 1041 Page 1, Field #0530 (Income Distribution Deduction) is significant then Field #0270 (Number of Schedules K-1 Attached) must be significant, **EXCEPT** when Field #0025 ("Section 642(i) Trust") is significant.
658	If Form 1041 Page 1, Field #0130 (Decedent Estate) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 600.
660	If Form 1041 Page 1, Field #0140 (Simple Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 300.
662	If Form 1041 Page 1, Field #0150 (Complex Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 300.
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.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
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/Calendar Year Beginning) and Field #0020 (Fiscal/Calendar 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 (1999 Estimated Tax Payments and Amount From 1998) 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 #0100 (Withholding Taxes) Form 2210 or Field #0100 (Withholding Taxes) Form 2210F must be equal.
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.
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 $1,000,000 or greater.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
692	If Form 1041 Page 1, Field #0040 (EIN) matches Field #0850 (Preparer's TIN) or Field #0870 (Preparer-s Firm EIN).
695	If Form 1041 Page 1, Field #0007 (Form 8453-F Indicator) is not equal to 00 or 01.
696	If any one of the following fields (Field #0975 or #0980) on Form 1041 Page 2 contains a significant entry then Field #1000 (Charitable Deductions) on Form 1041 Page 2 must be significant.
700	If Form 1041 Page 2, Field #1030 (Net Gain Schedule D) is a significant, positive amount then it must equal Schedule D Page 1, Field #1710 (Total Net Gain or Loss Beneficiaries), **EXCEPT** when Form 1041 Page 1, Field #0220 (Final Return Box) is significant.
702	If Form 1041 Page 2, Field #1040 (Amount From Schedule A) is numeric and greater than zero then Field #0970 (Capital Gains for Tax Year Allocated and Paid or Permanently Set Aside) must equal Field #1040.
704	If Schedule J Page 1 (Form 1041) is present then Field #0030 (Distributable Net Income Schedule B) must equal Field #1090 (Distributable Net Income) on Form 1041 Page 2 if Field #1090 is significant.
706	If Form 1041 Page 2, Field #1090 (Distributable Net Income) is significant, at least one of the following fields (Field #1010 through #1070) must also be significant.
708	If Schedule J Page 1 (Form 1041) is present then Field #0040 (Income Required Schedule B) must be equal to Form 1041 Page 2, Field #1120 (Income to be Distributed Currently) if Field #1120 is significant.
710	If Schedule J Page 1 (Form 1041) is present then Field #0020 (Amounts Required Schedule B) must equal Form 1041 Page 2, Field #1130 (Other Amounts Paid/Credited).
712	If Form 1041 Page 2, Field #1120 (Income to be Distributed Currently) or Field #1130 (Other Amounts Paid/Credited) is significant then Field #1140 (Total Distributions) must also be significant.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
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.
718	If Form 1041 Page 2, Field #1290 (General Business Credit) is greater than zeros then Form 3468 Page 1, Field #0380 (General Business Credit) must be equal to Field #1290.
720	If Form 1041 Page 2, Field #1300 (Credit for Prior Year) is significant then Form 8801 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.
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 significant.
728	Form 1041 Page 2, Field #1360 (Alternative Minimum Tax, Schedule I) must equal Form 1041 Page 4, Field #2170 (Schedule I, Alternative Minimum Tax).
730	If any one of the following fields (Field #1320, Line 1c Minus Line 3, Field #1350, Recapture Taxes, or Field #1360, Alternative Minimum Tax Schedule I) on Form 1041 Page 2, contains a significant entry, then Field #1370 (Total Tax) 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.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
740	If Form 1041 Page 1, Field # 0370 (Ordinary Gain or Loss) is not equal to Form 4797 Page 1, Field #1340 (Combine Lines 10-17).
744	Form 1041 Page 1, Field #0270 (Number of Schedule K-1's Attached) must be numeric or blank.
748	Form 1041 Page 2, Field #0925 (Tax Period) must equal Form 1041 Page 1, Field #0005 (Tax Period).
750	Form 1041 Page 1, Field #0600 (Estax Credited to Trust Literal) must be equal to "SECT 643(G)" if significant.
752	Form 1041 Page 2, Field #1280 (Form Specify) must be equal to the literal "3468" if significant.
754	If Form 1041 Page 2, Field #1210 (Tax on Lump-Sum Distributions) is other than blank or zero, 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 **A**X@. Both must not equal **A**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 #0040 equals “X” and Field #0300 is significant then one of the following Fields #0130-0190, #0210-0240 and/or #0270-0290 must contain a valid entry; **OR** if Schedule F (Form 1040) is present and Field #0050 equals “X” 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 (Add Amounts in Col 3-10) and Field #0710 (Add Amounts on Lines 12-34f) must also be significant.
762	If Schedule F (Form 1040), Field #0050 (Accounting Method Accrual) equals "X", then Field #0300 (Add Amounts in Col 3-10), Field #0710 (Add Amounts on Lines 12-34f) and Field #0890 (Add Amounts for Lines 38-44) must also be significant.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
764	If Schedule F (Form 1040), or Form 4835 are present, then either Schedule F, Field #0720 (PAL Indicator) or Form 4835, Field #0620 (PAL Indicator) must be "PAL" if significant.
766	If Schedule D Page 1, Field #0750 (Short Term Capital Gain or Loss Entire Year) is significant, either Form 4684, Form 6252 or Form 8824 must be present.
768	If Schedule D Page 1, Field #1580 (Long Term Capital Gain or Loss Entire Year) is significant, either Form 4684, Form 6252 or Form 8824 must be present.
770	If Form 1041 Page 2, Field #1220 (Other Tax Description) is significant, then it must contain the literal "FORM8621ONLY".
772	If Schedule D Page 2, Field #1790 (Amount From Form 4952, Line 4e) is significant, then Form 4952 must be present and Field #0090 (Line 4c Investment Income) Form 4952must be significant.
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.
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 **AX@**, then Form 6198 must be present.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
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 47797, Field #2380 (Subtract Line 31 From Line 30) must also be significant.
790	If Form 4797 and Form 6252 are present and Form 4797, Field #2370 (Columns A Through D) is significant, then Form 4797, Field #1270 (Net Gain From Line 31) and Form 6252, Field #0140 (Income Recapture F4797) must also be significant.
792	If Form 6252 is present and **eithe**r 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 **A**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 #0296 are blank, and Field #0300 (Realized Gain) is significant, then Field #0305 (Total Recognized Gain) must equal **A**STMbnn@.
799	If Form 8824 is present and Field #(s)0220 through #0280 are blank, and Field #0290 (Realized Gain or Loss) is significant, then Field #0295 (Multi Asset Gain Statement) must equal **A**STMbnn@.
999	Exceeded maximum number of errors (96).

SECTION 7 VALIDATION - FORM 1041 REQUIRED FIELD ENTRIES

.01 The following fields must be equal

LINE FROM FORM 1041

Field	Title	Ln#	=	Form/Sch	Field	Title	Ln#
0370	Ord Gain or Loss	7	=	**Form 4797**	**1340**	Combine Lines 10-17	PT II 18
0450	Charitable Deductions	13	=	**Sch A**	**1000**	Total Deductions	A-7
0530	Inc Dis Ded	18	=	**Sch B**	**1180**	Inc Dis Ded	B-15
	(Note: This is true only when Field 025 is significant.)						
0590	Total Tax	23	=	**Sch G**	**1370**	Total Tax (lines 4 - 7)	8
0620	Payments	24a	=	**Form 1041**	**0640**	Subtract line 24b from 24a	24c
1030	Net Gain	B3	=	**Sch D**	**1710**	Net Gain	PT III 16(1)
	(Note: This is true only if Field 1030 is positive.)						
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
1290	General Business Cred	G2C	=	**Form 3468**	**0380**	Total Allowed Credit	PT II 15
1320	Subtract line	G4	=	**Form 2210**	**0020**	1998 Tax After Cred	PT II 2
1360	Alternative Minimum Tax	G6	=	**Sch I**	**2170**	Alternative Min Tax	PT III 42

SECTION 7 VALIDATION - FORM 1041 REQUIRED FIELD ENTRIES

.01 The following fields must be equal (Cont-d)

LINE FROM FORM 4684

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

SECTION 8 VALIDATION - SPECIFIC TYPES OF FIELDS

.01 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"**.

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
1041	0070	GRANTOR NAME IF APPLICABLE	
	0380	SOURCE OF OTHER INCOME	8
	0470	NATURE OF OTHER DEDUCTIONS	15
	0690	FED INC TAX WITHHOLD DESC	24E
	0830	PREPARER'S NAME	
	0928	ELECTION TO TREAT CONTRIBUTION AS PAID IN PRECEDING TAX YEAR	A-1
	1100	SEPARATE SHARE RULE	B-7
	1380	TAX EXEMPT EXPENSE ALLOCATION COMPUTATION	1
	1458	IF YES, REQUIRED ATTACHMENT	5
SCH C	0110	OTHER METHOD TYPE	F (3)
	0310	FORM 1098 EXPLANATION	PT II 16a
	0330	FORM 1098 NAME/ADDRESS	PT II 16b
SCH D	0020	SHORT TERM/LONG TERM CAPITAL GAINS AND LOSSES	PT I PT II
SCH E	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)

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
SCH F	0250	ELECTION TO DEFER	PT I 8c
	0450	FORM 1098 NAME/ADDRESS	PT II 24
	0460	INTEREST NOT ON FORM 1098	PT II 24
	0580	OTHER EXPENSES	PT II 34
SCH J	1780	STATEMENT FOR SCHEDULE J	
SCH K-1	0620	K-1 STATEMENT (STM b99)	
1116	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
4255	0010	PROPERTY DESCRIPTION 1	A
	0495	RECAPTURE TAX STATEMENT	10
4562	0055	EXPENSE ELECTION	PT I 6
	0187	MACRS DEPRECIATION	PT II 15
	0790	50 YR PROPERTY	
	0830	LISTED PROPERTY LINE 24	PT V SEC A
	1110	LISTED PROPERTY LINE 25	PT V SEC A
	1345	LISTED PROPERTY LINES 28-31	PT V SEC B
	1385	LISTED PROPERTY LINES 32-34	PT V SEC B
	1820	AMORTIZATION LINE 40	PT VI 40
4684	0020	PERSONAL USE PROPERTY STATEMENT	
	0510	BUSINESS AND INC PRODUCING PROP	
4797	0030	(A) DESCRIPTION OF PROPERTY	PT I
	0680	DESCRIPTION OF PROPERTY	PT II
	1390	GAIN FROM DISPOSITION OF PROP	PT III 19
4835	0100	CCC LOANS STATEMENT	PT I 4b
	0165	CROP INSURANCE PROCEEDS STMNT	PT I 5b
	0330	FORM 1098 NAME/ADDRESS	PT II 20
	0340	INTEREST NOT ON FORM 1098	PT II 20
	0460	OTHER EXPENSES	PT II 30

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
6198	0060	GAIN (LOSS) FROM ASSSETS (OTHER FORM OR SCHEDULE)	PT I 2C
8824	0020	DESC OF LIKE-KIND PROP GIVEN	PT I 1
	0030	DESC OF LIKE-KIND PROP REC'D	PT I 2
	0295	MULTI ASSET GAIN STATEMENT	19
	0305	TOTAL RECOGNIZED GAIN STATEMENT	23
	0330	DESC OF DIVESTED PROPERTY	PT IV 26
	0340	DESC OF REPLACEMENT PROPERTY	PT IV 27
8829	0075	COMPUTATION ATTACHED	7

.02 FIELDS WHICH MUST CONTAIN 'STM nn':

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
1041	0200	POOLED INC FUND STATEMENT	A
	0540	ESTATE TAX DEDUCTION	19
SCH C	0160	GROSS RECEIPTS/SALES EXPLANATION	PT I 1
	0660	BEGINNING INVENTORY EXPLANATION	PT III 35
	0820	OTHER EXPENSES	PT V
SCH C-EZ	0100	GROSS RECEIPTS EXPLANATION	PT II 1
SCH F	0200	CCC LOANS STATEMENT	PT I 7b
1116	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
2210F	0177	WAIVER EXPLANATION	19

.02 FIELDS WHICH MUST CONTAIN 'STM nn': (CONT=D)

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
4562	0730	PROPERTY SUBJECT TO SECTION 168(F)(1) ELECTION	PT III 18
6252	0370	EXPLANATION OF DISPOSITION NOT TO AVOID TAX	29e
8824	0210	EXPLANATION	PT II 11
8829	0517	COMPUTATION SCHEDULE	40

.03 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.

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
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	1999 ESTIMATED TAX PAYMENTS AND AMOUNT FROM 1998	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 2000	29a
	0810	REFUNDED AMOUNT	29b
	1000	TOTAL CHARITABLE DEDUCTION	A-7
	1030	NET GAIN	B-3

.03 FIELDS WHICH CONTAIN POSITIVE ENTRIES: (CON=T)

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
1041	1240	FOREIGN TAX CREDIT (FORM 1116)	G-2a
	1360	ALTERNATIVE MINIMUM TAX SCH I	G-6
	1370	TOTAL TAX (ADD LINES 4-7)	G8
	1530	NET OPERATING LOSS DEDUCTION	PT I I2
	1580	REFUND TAXES	PT I I4d
	1820	ALT TAX NET OPERATING LOSS DED	PT I I7
	1960	CAPITAL GAINS COMPUTED ON A MINIMUM TAX BASIS	PT II I18
	1970	CAPITAL LOSSES COMPUTED ON A MINIMUM TAX BASIS	PT II I19
	2120	ALT MINIMUM FOREIGN TAX CREDIT	PT III I36
SCH D	0780	SHORT-TERM CAPITAL LOSS CARRYOVER	PT I 4
	1600	CAPITAL GAIN DISTRB ENTIRE YEAR	PT II 9(f)
	1605	CAPITAL GAIN DISTRB 28% RATE GAIN	PT II 9(g)
	1610	GAIN FROM FORM 4797 ENTIRE YEAR	PT II 10(f)
	1615	GAIN FROM FORM 4797 28%RATE GAIN	PT II 10(g)
	1620	LONG-TERM CAPITAL LOSS CARRYOVER (SCH D) ENTIRE YEAR	PT II 11(f)
	1625	LONG-TERM CAPITAL LOSS CARRYOVER (SCHEDULE D) 28% RATE	PT II 11(g)
	1760	NET LOSS FROM LINE 16 OR $3,000	PT IV 17
SCH E	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
	1770	TOT PART/S-CORP LOSS AND SEC 179 DEDUCTION	30
	2020	TOT ESTATE/TRUST LOSS	35
SCH K-1	0210	INTEREST SCHEDULE B PT I	1(b)
	0220	DIVIDENDS SCHEDULE B PT II	2(b)
	0480	OTHER TRUST PAYMENTS OF ESTIMATED TAXES CREDITED TO YOU	14a(b)

.03 FIELDS WHICH CONTAIN POSITIVE ENTRIES: (CON=T)

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
4684	0900	TRADE BUSINESS RENTAL ROYALTY PROPERTY	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)
4797	1250	LOSS FROM LINE 7	PT II 11
6198	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
8582	0030	PASSIVE ACTIVITY LOSS NET LOSS	PT I 1b
	0040	PASSIVE ACTIVITY LOSS PRIOR YEAR UNALLOWED LOSSES	PT I 1c
	0070	OTHER PASSIVE ACTIVITIES NET LOSS	PT I 2b
	0080	OTHER PASSIVE ACTIVITIES PRIOR YEAR UNALLOWED LOSSES	PT I 2c
8801	0040	NET MINIMUM TAX MIN TAX CREDIT	PT I 3

.04 FIELDS WHICH REPRESENT YES/NO ENTRIES:

The following fields are **YES/NO** entries and require a **"Y"** or **"N"** entry.

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
1041	1390	TAX EXEMPT INCOME	1
	1420	INDIVIDUAL EARNINGS	2
	1430	FOREIGN AMOUNT QUESTION	3
	1450	FOREIGN TRUST	4
	1455	SELLER-FINANCED MORTGAGE INTEREST	5
	1500	ANY BENEFICIARIES SKIP PERSONS	9
SCH C	0120	MATERIALLY PARTICIPATE DURING CURRENT TAX YEAR	G
	0630	CHANGE INVENTORY	34
	0780	ANOTHER VEHICLE	45
	0790	OFF-DUTY HOURS	46
	0800	EVIDENCE TO SUPPORT DEDUCTION	47a
	0810	EVIDENCE WRITTEN	47b
SCH C-EZ	0170	ANOTHER VEHICLE	6
	0180	OFF-DUTY HOURS	7
	0190	EVIDENCE TO SUPPORT DEDUCTION	8a
	0200	EVIDENCE WRITTEN	8b
SCH E	0070	PERSONAL USE	A-2
SCH F	0080	DID YOU "MATERIALLY PARTICIPATE" IN THIS BUSINESS	E
4835	0030	DID YOU ACTIVELY PARTICIPATE IN THE OPERATION OF THIS FARM	A
6252	0050	PROPERTY SOLD TO RELATED PARTY	3

.05 FIELDS WHICH REPRESENT YES/NO OR BLANK ENTRIES:

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
SCH E	0080	PERSONAL USE	B-2
	0090	PERSONAL USE	C-2
4562	0810	EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY	PT V SEC A (a)
	0820	EVIDENCE WRITTEN SEC A 23(b)	PT V
	1390	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1	PT V SEC B 32(a)
	1400	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 1	PT V SEC B 33(a)
	1410	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1	PT V SEC B 34(a)
	1460	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2	PT V SEC B 32(b)
	1470	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 2	PT V SEC B 33(b)
	1480	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2	PT V SEC B 34(b)
	1530	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3	PT V SEC B 32(c)
	1540	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 3	PT V SEC B 33(c)
	1550	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3	PT V SEC B 34(c)
	1600	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4	PT V SEC B 32(d)
	1610	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 4	PT 4 SEC B 33(d)
	1620	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4	PT V SEC B 34(d)
	1670	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5	PT V SEC B 32(e)
	1680	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 5	PT V SEC B 33)e)
	1690	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5	PT V SEC B 34(e)
	1740	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6	PT V SEC B 32(f)

.05 FIELDS WHICH REPRESENT YES/NO OR BLANK ENTRIES: (CON'T)

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
4562	1750	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 6	PT V SEC B 33(f)
	1760	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6	PT V SEC B 34(f)
	1770	DO YOU MAINTAIN A WRITTEN STMT INCLUDING COMMUTING	PT V SEC C 35
	1780	DO YOU MAINTAIN A WRITTEN STMT PROHIBITING PERSONAL USE	PT V SEC B 36
	1790	DO YOU TREAT ALL USE OF VEHICLE BY EMPLOYEES AS PERSONAL USE	PT V SEC C 37
	1800	DO YOU PROVIDE MORE THAN 5 VEHICLES	PT V SEC C 38
	1810	DO YOU MEET REQUIREMENTS CONCERNING FLEET VEHICLE OR QUALIFIED AUTO DEMO USE	PT V SEC C 39
6252	0060	MARKET SECURITY	4
	0300	SECOND DISPOSITION	28
8824	0160	DURING THIS YR, DID RELATED PARTY SELL OR DISPOSE OF PROPERTY	PT II 9
	0170	DURING THIS YR, DID YOU SELL OR DISPOSE OF PROPERTY	PT II 10

.06 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.

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
1041	0170	BANKRUPTCY ESTATE - CHAPTER 7	A
	0180	BANKRUPTCY ESTATE - CHAPTER 11	A
	0230	AMENDED RETURN BOX	F
	0630	TREATED AS CREDITED TO BENEFICIARY	24b
	0650	TAX PAID WITH EXTENSION OF TIME TO FILE FORM 2758	24d
	0670	TAX PAID WITH EXTENSION OF TIME TO FILE FORM 8800	24d

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
1041	0710	FORM 2439 AMOUNT	24f
	0720	FORM 4136 AMOUNT	24g
	0740	TOTAL	24h
	1243	NONCONVENTIONAL FUEL	G-2b
	1246	FORM 8834	G-2b
	1250	CREDIT FOR FUEL NONCONVEN SOURCE	G-2b
	1260	GENERAL BUSINESS CHECK FORM 3800	G-2c
	1340	RECAPTURE TAXES FORM 8611	G-5
	1365	HOUSEHOLD EMPLOYMENT TAXES	G-7
SCH C	0010	SOCIAL SECURITY NUMBER	
SCH C-EZ	0010	SOCIAL SECURITY NUMBER	
SCH E	0750	OTHER-DESCRIPTION 5	18
	0760	OTHER AMOUNT A	A-18
	0770	OTHER AMOUNT B	B-18
	0780	OTHER AMOUNT C	C-18
SCH F	0010	SOCIAL SECURITY NUMBER	
	0340	CONSERVATION EXPENSES	PT II 14
SCH K-1	0050	AMENDED K-1	
2210	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 27a
	2190	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 29a
	2210	LINE 28 MINUS LINE 29	PT II 30a
	2220	MULTIPLY LINE 31 BY THE SMALLER OF LINE 27 OR LINE 30	PT II 32a
	2260	MULTIPLY LINE 27 BY LINE 33	PT II 34a
	2270	ADD LINES 32 AND 34	PT II 35a
	2280	NET SELF-EMPLOYMENT	PT II 27b
	2300	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 29b

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
2210	2320	LINE 28 MINUS LINE 29	PT II 30b
	2330	MULTIPLY LINE 31 BY THE SMALLER OF LINE 27 OR LINE 30	PT II 32b
	2370	MULTIPLY LINE 27 BY LINE 33 27c OR LINE 38 BY .029	PT II 34b
	2380	ADD LINES 32 AND 34	PT II 35b
	2390	NET SELF-EMPLOYMENT	PT II 27c
	2410	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 29c
	2430	LINE 28 MINUS LINE 29	PT II 30c
	2440	MULTIPLY LINE 31 BY THE SMALLER OF LINE 27 OR LINE 30	PT II 32c
	2480	MULTIPLY LINE 27 BY LINE 33	PT II 34c
	2490	ADD LINES 32 AND 34	PT II 35c
	2500	NET SELF-EMPLOYMENT	PT II 27d
	2520	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 29d
	2540	LINE 28 MINUS LINE 29	PT II 30d
	2550	MULTIPLY LINE 31 BY THE SMALLER OF LINE 27 OR LINE 30	PT II 32d
	2590	MULTIPLY LINE 27 BY LINE 33	PT II 34d
	2600	ADD LINES 32 AND 34	PT II 35d
4797	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
4835	0010	SOCIAL SECURITY NUMBER	
	0220	CONSERVATION EXPENSES	PT II 10

.07 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.

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
1041	0025	"SECTION 642(I)TRUST" INDICATOR	
	0130	DECEDENT ESTATE	A
	0140	SIMPLE TRUST	A
	0150	COMPLEX TRUST	A
	0160	GRANTOR TYPE TRUST	A
	0190	POOLED INCOME FUND	A
	0210	INITIAL RETURN BOX	F
	0220	FINAL RETURN BOX	F
	0250	CHANGE IN FIDUCIARY'S NAME	F
	0260	CHANGE IN FIDUCIARY'S ADDRESS	F
	0280	NON EXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS	E
	0290	NON EXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS	E
	0300	NON EXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS	E
	0303	POOLED MORTGAGE BOUGHT	G
	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
	0840	PREPARED SELF-EMPLOYED	
	1190	TAX RATE SCHEDULE	G-1a
	1200	TAX SCHEDULE D	G-1
	1270	GENERAL BUS CHECK FORM (SPECIFY)	G-2c
	1330	RECAPTURE TAXES FORM 4255	G-5
	1470	COMPLEX TRUST	I-6
	1480	SEC 643(E)(3) ELEC (SCHEDULE)	I-7
	1490	DECEDENT'S ESTATE 2-YEARS OR MORE	I-8
SCH C	0080	CASH ACCOUNTING METHOD	F(1)
	0090	ACCRUAL ACCOUNTING METHOD	F(2)
	0100	OTHER ACCOUNTING METHOD	F(3)
	0130	BUSINESS STARTED DURING CURRENT TAX YEAR	H
	0140	STATUTORY EMPLOYEE EARNINGS INDICATOR	1

.07 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.

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
SCH C	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
SCH C-EZ	0080	STATUTORY EMPLOYEE EARNINGS INDICATOR	1
SCH E	1030	FOREIGN PARTNER	27A(c)
	1050	ALL IS AT RISK	27A(e)
	1060	SOME IS NOT AT RISK	27A(f)
	1170	FOREIGN PARTNER	27B(c)
	1190	ALL IS AT RISK	27B(e)
	1200	SOME IS NOT AT RISK	27B(f)
	1310	FOREIGN PARTNER	27C(c)
	1330	ALL IS AT RISK	27C(e)
	1340	SOME IS NOT AT RISK	27C(f)
	1450	FOREIGN PARTNER	27D(c)
	1470	ALL IS AT RISK	27D(e)
	1480	SOME IS NOT AT RISK	27D(f)
	1590	FOREIGN PARTNER	27E(c)
	1610	ALL IS AT RISK	27E(e)
	1620	SOME IS NOT AT RISK	27E(f)
SCH F	0040	ACCOUNTING METHOD (CASH)	C1
	0050	ACCOUNTING METHOD (ACCRUAL)	C2
	0260	ELECTION TO DEFER TO 1999	PT I 8c
	0740	ALL INVESTMENT IS AT RISK	PT II 37a
	0750	SOME INVESTMENT IS NOT AT RISK	PT II 37b
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

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
1116	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
	0650	FRGN TAXES PAID OR ACCRUED:(PAID)	PT II m
	0660	FRGN TAXES PAID OR ACCRUED:(ACCRD)	PT II n
2210	0012	WAIVER	PT I 1a
	0014	ANNUALIZED INCOME INSTALL METHOD	PT I 1b
	0016	FED INC TAX WITHHOLD FROM WAGES	PT I 1c
	0019	ONE OR MORE REQ INSTALLMENTS	PT I 1f
2210F	0013	WAIVER OF PENALTY BOX	1a
	0016	FILING STATUS CHANGED BOX	1b
3468	0015	SECTION 47(d)(5) ELECTION	1a
4562	0185	GROUP ANY ASSETS	14
4835	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
6198	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
6252	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

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
8824	0080	WAS THE EXCH MADE WITH A RELATED PARTY. YES, THIS TAX YEAR	PT I 7a
	0085	WAS THE EXCH MADE WITH A RELATED PARTY. YES, PRIOR YEAR	PT I 7b
	0088	WAS THE EXCH MADE WITH A RELATED PARTY. NO	PT I 7c
	0180	DISPOSITION AFTER DEATH OF EITHER RELATED PARTIES	PT II 11a
	0190	DISPOSITION WAS AN INVOLUNTARY CONVERSION	PT II 11b
	0200	YOU CAN ESTAB TO SATIS THAT NEITHER HAD TAX AVOIDANCE	PT II 11c
SUMMARY	0070	PREPARER'S SELF-EMPLOYMENT INDICATOR	

.08 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"**.

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
1041	0060	ESTATE/TRUST NAME LINE	
	0375	FORM 4684	7
	0470	NATURE OF OTHER DEDUCTIONS	15
	0600	ESTAX CREDITED TO TRUST "SECT 643(G)"	25a
	1220	FORM8621ONLYbbbbbbbb	G-2b
	1280	FORM (SPECIFY) "3468"	G-2c
SCH D	0060	TRANSACTION 1 - GROSS SALES PRICE "LIKE-KIND-EX"	PT I 1(d)
	0120	TRANSACTION 2 - GROSS SALES PRICE "LIKE-KIND-EX"	PT I 1(d)
	0180	TRANSACTION 3 - GROSS SALES PRICE "LIKE-KIND-EX"	PT I 1(d)
	0240	TRANSACTION 4 - GROSS SALES PRICE "LIKE-KIND-EX"	PT I 1(d)

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
SCH D	0300	TRANSACTION 5- GROSS SALES PRICE "LIKE-KIND-EX"	PT I 1(d)
	0360	TRANSACTION 6 - GROSS SALES PRICE "LIKE-KIND-EX"	PT I 1(d)
	0830	TRANSACTION 1 - GROSS SALES PRICE "LIKE-KIND-EX"	PT II 6(d)
	0890	TRANSACTION 2 - GROSS SALES PRICE "LIKE-KIND-EX"	PT II 6(d)
	0950	TRANSACTION 3 - GROSS SALES PRICE "LIKE-KIND-EX"	PT II 6(d)
	1010	TRANSACTION 4 - GROSS SALES PRICE "LIKE-KIND-EX"	PT II 6(d)
	1070	TRANSACTION 5 - GROSS SALES PRICE "LIKE-KIND-EX"	PT II 6(d)
	1130	TRANSACTION 6 - GROSS SALES PRICE "LIKE-KIND-EX"	PT II 6(d)
SCH E	1020	PART/S-CORP IND "P" OR "S"	27A(b)
	1090	PYA INDICATOR "PYA"	27A(h)
	1110	PYA INDICATOR "PYA"	27A(i)
	1140	PYA INDICATOR "PYA"	27A(k)
	1160	PART/S-CORP IND "P" OR "S"	27B(b)
	1230	PYA INDICATOR "PYA"	27B(h)
	1250	PYA INDICATOR "PYA"	27B(i)
	1280	PYA INDICATOR "PYA"	27B(k)
	1300	PART/S-CORP IND "P" OR "S"	27C(b)
	1370	PYA INDICATOR "PYA"	27C(h)
	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

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
SCH F	0720	PAL INDICATOR "PAL"	36
SCH J	1490	BENEFICIARY'S NAME "SEE STATEMENT ATTACHED"	PT IV
SCH K-1	0070	BENEFICIARY'S IDENTIFYING NUMBER "FOREIGNUS"	
1116	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
4255	0483	ATAX FROM ATTACHED@	9
4562	0210	MACRS 3-YR PROPERTY CONVENTION "HY", "MQ", "MM"	PT II 15a(e)
	0260	MACRS 5-YR PROPERTY CONVENTION "HY", "MQ", "MM"	PT II 15b(e)
	0310	MACRS 7-YR PROPERTY CONVENTION "HY", "MQ", "MM"	PT II 15c(e)
	0360	MACRS 10-YR PROPERTY CONVENTION "HY", "MQ", "MM"	PT II 15d(e)
	0410	MACRS 15-YR PROPERTY CONVENTION "HY", "MQ", "MM"	PT II 15e(e)
	0460	MACRS 20-YR PROPERTY CONVENTION "HY", "MQ", "MM"	PT II 15f(e)
	0630	ADS (CLASS LIFE) CONVENTION "HY", "MQ", "MM"	PT II 16a(e)
	0660	ADS (12 YEAR) CONVENTION "HY", "MQ", "MM"	PT II 16b(e)
	1175	DEPRECIATION ITEM 1 METHOD/ CONV "HY", "MQ", "MM", "PRE"	PT V SEC A 25(g)
	1245	DEPRECIATION ITEM 2 METHOD/ CONV "HY", "MQ", "MM", "PRE"	PT V SEC A 25(g)
	1315	DEPRECIATION ITEM 3 METHOD/ CONV "HY", "MQ", "MM", "PRE"	PT V SEC A 25(g)

.08 FIELDS WHICH REPRESENT "LITERALS" ENTRIES: (CON=T)

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
4684	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)
4797	0050	DATE ACQUIRED ITEM 1 “INHERIT”	PT I 2(b)
	0070	GR SALES PR ITEM 1 “LIKE-KIND-EX”	PT I 2(d)
	0130	DATE ACQUIRED ITEM 2 “INHERIT”	PT I 2(b)
	0150	GR SALES PR ITEM 2 “LIKE-KIND-EX”	PT I 2(d)
	0200	DATE ACQUIRED ITEM 3 “INHERIT”	PT I 2(b)
	0230	GR SALES PR ITEM 3 “LIKE-KIND-EX”	PT I 2(d)
	0280	DATE ACQUIRED ITEM 4 “INHERIT”	PT I 2(b)
	0310	GR SALES PR ITEM 4 “LIKE-KIND-EX”	PT I 2(d)
	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)
4835	0620	PAL INDICATOR "PAL"	32
8271	0040	TAX SHELTER REG NUM "APPLD FOR"	PT I 1(b)
	0070	TAX SHELTER REG NUM "APPLD FOR"	PT I 2(b)
	0100	TAX SHELTER REG NUM "APPLD FOR"	PT I 3(b)
	0130	TAX SHELTER REG NUM "APPLD FOR"	PT I 4(b)
	0160	TAX SHELTER REG NUM "APPLD FOR"	PT I 5(b)
	0190	TAX SHELTER REG NUM "APPLD FOR"	PT I 6(b)
	0220	TAX SHELTER REG NUM "APPLD FOR"	PT I 7(b)
	0250	TAX SHELTER REG NUM "APPLD FOR"	PT I 8(b)
	0280	TAX SHELTER REG NUM "APPLD FOR"	PT I 9(b)
	0310	TAX SHELTER REG NUM "APPLD FOR"	PT I 10(b)
8824	0100	RELATED ID "APPLD FOR"	PT II 8
8829	0515	ASEE ATTACHED@	40

RECORD LAYOUTS

SECTION 9 .00 ENTITY RECORD

A new format for the Entity Record Layouts was made effective October 1, 1998.

The ELF Processing Support Section will work with you in resolving any entity discrepancies and, if necessary, will mail you a copy of the paper report. An automated acknowledgment report will not be available.

The data must be submitted in an ASCII format with no header or trailer information included and must be in a fixed format (one record per block).

TRANSMISSION RECORD

Field	Identification	Length	Char-Pos	Field Desc
0000	Record ID	6	1 - 6	"TRANSE"
0010	Transmitter=s ETIN	8	7 - 14	NNNNNNnn
0020	Julian Date	3	15 - 17	Numeric
0030	Transmitter's Sequence Number	2	18 - 19	Numeric
0040	File ID	12	20 - 31	Blank
9999	Record Terminus Character	1	32	A#@

ENTITY RECORD

Field	Identification	Length	Char-Pos	Field Desc
0010	Employer Identification Number	9	1 - 9	Numeric
0020	Name Control	4	10 - 13	Alphanumeric
0030	Name of Estate / Trust / Grantor	35	14 - 48	Alphanumeric
0040	*Client Information	35	49 - 83	Alphanumeric
9999	Record Terminus Character	1	84	A#@

*Note: This field can be used by transmitter for their tracking purposes (i.e. account number, second name line, etc.)

RECAP RECORD

Field	Identification	Length	Char-Pos	Field Desc
0000	Record ID	6	1 - 6	"RECAPb"
0010	Total Entity Count	6	7 - 12	Numeric (000001-999999)
0020	Transmitter=s ETIN	8	13 - 20	NNNNNNnn
0030	Julian Date	3	21 - 23	Numeric
0040	Transmitter=s Sequence Number	2	24 - 25	Numeric
9999	Record Terminus Character	1	26	A#@

SECTION 9 .005 REMITTANCE REGISTER

Form 1041 Payments - Regular

Electronic Remittance Register

With the submission of every Form 1041 balance due return a Remittance Register and its related payment must be submitted to the ELF Processing Support Section (see Page ix for mailing information).

Make all payments for balance due returns by the due date of the return regardless of an extension of time being filed for the return. If the return is due on April 15th, payments must be postmarked by April 15th of that year.

One paper check payment may cover up to 5,000 accounts from the same transmission.

The Remittance Register must be submitted on the same medium as the return, using the following format:

> Transmittal record (This record identifies the transmitter).
>
> Remittance records (each record contains corresponding taxpayer's information from the 1041 return tape). Money fields - 12 characters - 11 numeric characters followed by a blank space to represent a positive amount.
>
> Recap record (This record contains the total of amounts owed (remitted) and the total number of remittance records).

If the file is transmitted via modem or on diskette it must be in an ASCII text file format with a carriage return and line feed at the end of each record.

If transmitted on tape, data must be ASCII or EBCDIC.

One check per register. One check for multiple registers may delay processing.

NOTE: The amount of the paper check MUST match the dollar amount in the Remittance RECAP Record, Field #0235, Total $ Amount of remittances.

Trans Record

Field	Identification	Length	Char-Pos	Field Desc
0010	Byte Count	4	1 - 4	"0088"
0015	Start of Record Sentinel	4	5 - 8	Value = "****"
0020	Record Name	5	9 - 13	Value = "TRANR"
0025	Transmitter's EIN	9	14 - 22	Numeric
0030	Transmitter's Name	35	23 - 57	Alphanumeric
0035	Julian Date of Transmission	3	58 - 60	Numeric
0040	Trans Sequence Number of Julian Date	2	61 - 62	Numeric
0045	Electronic Transmitters's ID Number Plus Filer's User Code	8	63 - 70	Numeric Value = NNNNNNnn, NNNNNN = ETIN, **nn = Transmitters User Code; may zero fill

** Note: "nn" value assigned by transmitter to identify branch office with the same ETIN, EIN and Transmission Date.

0050	Payment Code	1	71	Value = "1"
0055	File ID	12	72 - 83	Blanks
0060	Filler	4	84 - 87	Blanks
0065	Record Terminus Character	1	88	"#"

Remittance Record

Field	Identification	Length	Char-Pos	Field Desc
0110	Byte Count	4	1 - 4	"0048"
0115	Start of Record Sentinel	4	5 - 8	Value = "****"
0120	Record Name	5	9 - 13	Value = "REMIT"
0125	Name Control	4	14 - 17	Alphanumeric (Field #0030 on Form 1041)
0130	TIN (EIN)	9	18 - 26	Numeric (Field #0040 on Form 1041)
0135	Tax Period	6	27 - 32	Numeric YYYYMM (Field #0005 on Record ID of Form 1041)
0140	Tax Due Amount	12	33 - 44	Numeric (Field #0780 on Form 1041)
0145	Payment Code	1	45	VALUE = "1"
0150	Filler	2	46 - 47	Blanks
0155	Record Terminus Character	1	48	"#"

Recap Record

Field	Identification	Length	Char-Pos	Field Desc
0210	Byte Count	4	1 - 4	"0040"
0215	Start of Record Sentinel	4	5 - 8	Value = "****"
0220	Record Name	5	9 - 13	Value = "RECAP"
0225	Electronic Transmitters Id # Plus Filer's User Code	8	14 - 21	Numeric Value = NNNNNNnn, NNNNNN = ETIN, nn = Filer's User Code; may be zero filled
0230	Total Number of Remittance Records	4	22 - 25	Numeric (Cannot exceed 5000)
0235	Total $ Amount of Remittances	12	26 - 37	Numeric (Whole Dollars Only)
0240	Filler	2	38 - 39	Blank
0245	Record Terminus Character	1	40	"#"

SECTION 9.01 TRANSMISSION (TRANS) RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0204
	START RECORD SENTINEL		4	5 -	8	"****"
0000	RECORD ID		6	9 -	14	"TRANSb"
0010	FILLER		11	15 -	25	BLANK
0020	TRANSMITTER'S EIN		9	26 -	34	N nnnnnnnnn
0030	DATA FIELD INDICATOR		1	35 -	35	"V" OR "F"
0040	TRANSMITTER'S NAME		35	36 -	70	A/N
0050	LOCATION CODE (MUST BE ENTERED OR TRANSMISSION WILL BE REJECTED)		1	71 -	71	N "1" = DOMESTIC RETURNS, THE VIRGIN ISLANDS AND OTHER U.S. TERRITORIES, FPO AND APO ADDRESSES (EXCEPT PUERTO RICO) "2" = PUERTO RICO RETURNS "3" = FOREIGN RETURNS
0060	TRANSMISSION DATE		8	72 -	79	N FORMAT: MMDDYYYY
0070	ELECTRONIC TRANSMITTER'S IDENTIFICATION NUMBER PLUS FILER'S USER CODE (MUST BE ENTERED, MUST BE THE SAME AS ETIN ON RECAP RECORD)		8	80 -	87	NNNNNNnn NNNNNN = ETIN **nn = TRANSMITTER'S USER CODE; MAY BE ZERO FILLED

** NOTE: "nn" VALUE ASSIGNED BY TRANSMITTER TO IDENTIFY BRANCH, OFFICE WITH THE SAME ETIN, EIN AND TRANSMISSION DATE.

0080	JULIAN DATE OF TRANSMISSION		3	88 -	90	N
0090	TRANSMISSION SEQUENCE NUMBER FOR JULIAN DAY IN (080)		2	91 -	92	N

NOTE: Sequence number must be unique for every transmission.

0100	FILER IDENTIFICATION		6	93 -	98	A/N or Blank
0110	PAPER CHECK INDICATOR (FOR BALANCE DUE RETURNS WITH REMITTANCE REGISTER AND PAPER CHECKS ATTACHED).		1	99 -	99	"1" OR BLANK 1 = BALANCE DUE PAYMENT ATTACHED
0120	RETURN FORM TYPE		6	100 -	105	"1041bb" LEFT JUSTIFIED
0130	TRANSMITTER'S ADDRESS		35	106 -	140	A/N
0140	TRANSMITTER'S CITY		22	141 -	162	A/N
0150	TRANSMITTER'S STATE		2	163 -	164	A/N

SECTION 9.01 TRANSMISSION (TRANS) RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0160	TRANSMITTER'S ZIP CODE		12	165 - 176	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0170	AREA CODE TELEPHONE NUMBER (TRANSMITTER'S)		10	177 - 186	N
0180	FORM 8453-F INDICATOR		2	187 - 188	A/N "00" = ONE FORM 8453-F PER RETURN; "01" = ONE FORM 8453-F FOR MULTIPLE RETURNS
0190	ELECTRONIC TRACKING INDICATOR		12	189 - 200	RESERVED
0200	ELECTRONIC ACKNOWLEDGEMENT INDICATOR		1	201 - 201	"X" OR BLANK
9998	RESERVED		2	202 - 203	BLANK
9999	RECORD TERMINUS CHARACTER		1	204 - 204	"#"

Form **1041** Department of the Treasury—Internal Revenue Service

U.S. Income Tax Return for Estates and Trusts

1999 0030

For calendar year 1999 or fiscal year beginning 0010, 1999, and ending 0020, OMB No. 1545-0092

A Type of entity:
- 0130 ☐ Decedent's estate
- 0140 ☐ Simple trust
- 0150 ☐ Complex trust
- 0160 ☐ Grantor type trust
- 0170 ☐ Bankruptcy estate–Ch. 7 NO ENTRY
- 0180 ☐ Bankruptcy estate–Ch. 11 NO ENTRY
- 0190 ☐ Pooled income fund

Name of estate or trust (If a grantor type trust, see page 8 of the instructions.) 0060 0025 *0070

Name and title of fiduciary 0080

Number, street, and room or suite no. (If a P.O. box, see page 8 of the instructions.) 0090

City or town, state, and ZIP code 0100 0110 0120

B Number of Schedules K-1 attached (see instructions) ▶ @0200 0270

C Employer identification number 0040

D Date entity created 0050

E Nonexempt charitable and split-interest trusts, check applicable boxes (see page 10 of the instructions):
- ☐ Described in section 4947(a)(1) 0280
- ☐ Not a private foundation 0290
- ☐ Described in section 4947(a)(2) 0300

F Check applicable boxes: 0210 ☐ Initial return 0220 ☐ Final return 0230 ☐ Amended return NO ENTRY; 0250 ☐ Change in fiduciary's name 0260 ☐ Change in fiduciary's address 0303 ☐ Bought 0305 ☐ Sold Date: 0307

G Pooled mortgage account (see page 10 of the instructions):

Income	1	Interest income	1	0310***	
	2	Ordinary dividends	2	0320***	
	3	Business income or (loss) (attach Schedule C or C-EZ (Form 1040))	3	0330	
	4	Capital gain or (loss) (attach Schedule D (Form 1041))	4	0340	
	5	Rents, royalties, partnerships, other estates and trusts, etc. (attach Schedule E (Form 1040))	5	0350	
	6	Farm income or (loss) (attach Schedule F (Form 1040))	6	0360	
	7	Ordinary gain or (loss) (attach Form 4797) 0375	7	0370	
	8	Other income. List type and amount *0380	8	0390	
	9	**Total income.** Combine lines 1 through 8 ▶	9	0400***	
Deductions	10	Interest. Check if Form 4952 is attached ▶ ☐ 0410	10	0420***	
	11	Taxes	11	0430***	
	12	Fiduciary fees	12	0440***	
	13	Charitable deduction (from Schedule A, line 7)	13	0450***	
	14	Attorney, accountant, and return preparer fees	14	0460***	
	15a	Other deductions NOT subject to the 2% floor (attach schedule) *0470	15a	0480***	
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	0490***	
	16	**Total.** Add lines 10 through 15b	16	0510***	
	17	Adjusted total income or (loss). Subtract line 16 from line 9. Enter here and on Schedule B, line 1 ▶	17	0520	
	18	Income distribution deduction (from Schedule B, line 15) (attach Schedules K-1 (Form 1041))	18	0530	0535
	19	Estate tax deduction (including certain generation-skipping taxes) (attach computation) @0540	19	0550***	
	20	Exemption	20	0560***	
	21	**Total deductions.** Add lines 18 through 20 ▶	21	0570	
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see page 14 of the instructions	22	0580	
	23	**Total tax** (from Schedule G, line 8)	23	0590***	
	24	**Payments: a** 1999 estimated tax payments and amount applied from 1998 return 0600	24a	0610 0620***	
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	0630/NO ENTRY	
	c	Subtract line 24b from line 24a	24c	0640	
	d	Tax paid with extension of time to file: ☐ Form 2758 0650/NO ENTRY ☐ Form 8736 0660 ☐ Form 8800 0670/NO ENTRY	24d	0680	
	e	Federal income tax withheld. If any is from Form(s) 1099, check ▶ ☐ *0690 0695	24e	0700***	
		Other payments: **f** Form 2439 0710/NO ENTRY; **g** Form 4136 0720/NO ENTRY; Total ▶	24h	0740/NO ENTRY	
	25	**Total payments.** Add lines 24c through 24e, and 24h ▶	25	0750***	
	26	Estimated tax penalty (see page 15 of the instructions)	26	0770***	
	27	**Tax due.** If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	0780	
	28	**Overpayment.** If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	0790	
	29	Amount of line 28 to be: **a Credited to 2000 estimated tax** ▶ 0800***; **b Refunded** ▶	29	0810***	

Please Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than fiduciary) is based on all information of which preparer has any knowledge.

▶ Signature of fiduciary or officer representing fiduciary | Date | ▶ EIN of fiduciary if a financial institution (see page 5 of the instructions) 0820

Paid Preparer's Use Only

Preparer's signature ▶ *0830 | Date | Check if self-employed ▶ ☐ 0840 | Preparer's SSN or PTIN 0850

Firm's name (or yours if self-employed) and address ▶ 0860 0880 | EIN ▶ 0870 | ZIP code ▶ 0890 0900

For Paperwork Reduction Act Notice, see the separate instructions. Cat. No. 11370H Form **1041** (1999)

Schedule A Charitable Deduction. Do not complete for a simple trust or a pooled income fund.

*0928 1	Amounts paid or permanently set aside for charitable purposes from gross income (see page 15)	1	0940	
2	Tax-exempt income allocable to charitable contributions (see page 16 of the instructions)	2	0950	
3	Subtract line 2 from line 1	3	0960	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	0970	
5	Add lines 3 and 4	5	0975	
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see page 16 of the instructions)	6	0980	
7	**Charitable deduction.** Subtract line 6 from 5. Enter here and on page 1, line 13	7	1000***	

Schedule B Income Distribution Deduction

1	Adjusted total income (from page 1, line 17) (see page 16 of the instructions)	1	1010	
2	Adjusted tax-exempt interest	2	1020	
3	Total net gain from Schedule D (Form 1041), line 16, column (1) (see page 16 of the instructions)	3	1030***	
4	Enter amount from Schedule A, line 4 (reduced by any allocable section 1202 exclusion)	4	1040	
5	Capital gains for the tax year included on Schedule A, line 1 (see page 16 of the instructions)	5	1050	
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6	1070	
7	**Distributable net income (DNI).** Combine lines 1 through 6. If zero or less, enter -0-	7	1090	*1100
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law — 8: 1110			
9	Income required to be distributed currently	9	1120	
10	Other amounts paid, credited, or otherwise required to be distributed	10	1130	
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 17 of the instructions	11	1140	
12	Enter the amount of tax-exempt income included on line 11	12	1150	
13	Tentative income distribution deduction. Subtract line 12 from line 11	13	1160	
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	1170	
15	**Income distribution deduction.** Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	1180	

Schedule G Tax Computation (see page 17 of the instructions)

1190 1	**Tax:** a ☐ Tax rate schedule or ☐ Schedule D (Form 1041) 1200	1a	1205		
	b Tax on lump-sum distributions (attach Form 4972) 1220	1b	1210		
	c Total. Add lines 1a and 1b ▶			1c	1230
2a	Foreign tax credit (attach Form 1116)	2a	1240***		
1243 b NO ENTRY	Check: ☐ Nonconventional source fuel credit 1246/NO ENTRY ☐ Form 8834	2b	1250/NO ENTRY		
c 1260 NO ENTRY	General business credit. Enter here and check which forms are attached: ☐ Form 3800 or ☐ Forms (specify) ▶ 1270 1280	2c	1290		
d	Credit for prior year minimum tax (attach Form 8801)	2d	1300		
3	**Total credits.** Add lines 2a through 2d ▶			3	1310
4	Subtract line 3 from line 1c			4	1320
5	Recapture taxes. Check if from: 1330 ☐ Form 4255 1340/NO ENTRY ☐ Form 8611			5	1350
6	Alternative minimum tax (from Schedule I, line 39)			6	1360***
7	Household employment taxes. Attach Schedule H (Form 1040)			7	1365/NO ENTRY
8	**Total tax.** Add lines 4 through 7. Enter here and on page 1, line 23 ▶			8	1370***

Other Information

		Yes	No	
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses. Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ $ *1380 1400			1390
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?			1420
3	At any time during calendar year 1999, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See page 18 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶ 1440			1430
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 19 of the instructions			1450
*1458 5	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 19 for required attachment			1455
6	If this is an estate or a complex trust making the section 663(b) election, check here (see page 19) 1470 ▶ ☐			
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 19) 1480 ▶ ☐			
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here ▶ ☐			
9	Are any present or future trust beneficiaries skip persons? See page 19 of the instructions 1490			1500

Schedule I Alternative Minimum Tax (see pages 19 through 24 of the instructions)

Part I—Estate's or Trust's Share of Alternative Minimum Taxable Income

1	Adjusted total income or (loss) (from page 1, line 17)			1	1520
2	Net operating loss deduction. Enter as a positive amount			2	1530***
3	Add lines 1 and 2			3	1540
4	**Adjustments and tax preference items:**				
a	Interest	4a	1550		
b	Taxes	4b	1560		
c	Miscellaneous itemized deductions (from page 1, line 15b)	4c	1570		
d	Refund of taxes	4d	(1580***)		
e	Depreciation of property placed in service after 1986	4e	1600		
f	Circulation and research and experimental expenditures	4f	1610		
g	Mining exploration and development costs	4g	1620		
h	Long-term contracts entered into after February 28, 1986	4h	1630		
i	Amortization of pollution control facilities	4i	1640		
j	Installment sales of certain property	4j	1650		
k	Adjusted gain or loss (including incentive stock options)	4k	1660		
l	Certain loss limitations	4l	1670		
m	Tax shelter farm activities	4m	1680		
n	Passive activities	4n	1690		
o	Beneficiaries of other trusts or decedent's estates	4o	1700		
p	Tax-exempt interest from specified private activity bonds	4p	1730		
q	Depletion	4q	1740		
r	Accelerated depreciation of real property placed in service before 1987	4r	1760		
s	Accelerated depreciation of leased personal property placed in service before 1987	4s	1770		
t	Intangible drilling costs	4t	1780		
u	Other adjustments	4u	1790		
5	Combine lines 4a through 4u			5	1800
6	Add lines 3 and 5			6	1810
7	Alternative tax net operating loss deduction (see page 22 of the instructions for limitations)			7	1820***
8	Adjusted alternative minimum taxable income. Subtract line 7 from line 6. Enter here and on line 13			8	1840
	Note: *Complete Part II below before going to line 9.*				
9	Income distribution deduction from line 27 below	9	1850		
10	Estate tax deduction (from page 1, line 19)	10	1860		
11	Add lines 9 and 10			11	1870
12	Estate's or trust's share of alternative minimum taxable income. Subtract line 11 from line 8			12	1890

If line 12 is:

- $22,500 or less, stop here and enter -0- on Schedule G, line 6. The estate or trust is not liable for the alternative minimum tax.
- Over $22,500, but less than $165,000, go to line 28.
- $165,000 or more, enter the amount from line 12 on line 34 and go to line 35.

Part II—Income Distribution Deduction on a Minimum Tax Basis

13	Adjusted alternative minimum taxable income (from line 8)	13	1910
14	Adjusted tax-exempt interest (other than amounts included on line 4p)	14	1920
15	Total net gain from Schedule D (Form 1041), line 16, column (1). If a loss, enter -0-	15	1930
16	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Schedule A, line 4)	16	1940
17	Capital gains paid or permanently set aside for charitable purposes from gross income (see page 23 of the instructions)	17	1950
18	Capital gains computed on a minimum tax basis included on line 8	18	(1960***)
19	Capital losses computed on a minimum tax basis included on line 8. Enter as a positive amount	19	1970***
20	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 13 through 19. If zero or less, enter -0-	20	1980
21	Income required to be distributed currently (from Schedule B, line 9)	21	1990
22	Other amounts paid, credited, or otherwise required to be distributed (from Schedule B, line 10)	22	2000
23	Total distributions. Add lines 21 and 22	23	2010
24	Tax-exempt income included on line 23 (other than amounts included on line 4p)	24	2020
25	Tentative income distribution deduction on a minimum tax basis. Subtract line 24 from line 23	25	2030
26	Tentative income distribution deduction on a minimum tax basis. Subtract line 14 from line 20. If zero or less, enter -0-	26	2040
27	**Income distribution deduction on a minimum tax basis.** Enter the smaller of line 25 or line 26. Enter here and on line 9	27	2050

Part III—Alternative Minimum Tax

28	Exemption amount			**28**	$22,500	00
29	Enter the amount from line 12	**29**	**2060**			
30	Phase-out of exemption amount	**30**	$75,000	00		
31	Subtract line 30 from line 29. If zero or less, enter -0-	**31**	**2070**			
32	Multiply line 31 by 25% (.25)			**32**	**2080**	
33	Subtract line 32 from line 28. If zero or less, enter -0-			**33**	**2090**	
34	Subtract line 33 from line 29			**34**	**2100**	
35	If the estate or trust completed Schedule D (Form 1041) and has an amount on line 24 or 26 (or would have had an amount on either line if Part V had been completed) (as refigured for the AMT, if necessary), go to Part IV below to figure line 35. **All others:** If line 34 is—					
	• $175,000 or less, multiply line 34 by 26% (.26).					
	• Over $175,000, multiply line 34 by 28% (.28) and subtract $3,500 from the result			**35**	**2110**	
36	Alternative minimum foreign tax credit (see page 23 of instructions)			**36**	**2120***	
37	Tentative minimum tax. Subtract line 36 from line 35			**37**	**2130**	
38	Enter the tax from Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)			**38**	**2140**	
39	**Alternative minimum tax.** Subtract line 38 from line 37. If zero or less, enter -0-. Enter here and on Schedule G, line 6			**39**	**2170**	

Part IV—Line 35 Computation Using Maximum Capital Gains Rates

Caution: *If the estate or trust did not complete Part V of Schedule D (Form 1041), complete lines 19 through 26 of Schedule D (as refigured for the AMT, if necessary) before completing this part.*

40	Enter the amount from line 34			**40**	**2180**	
41	Enter the amount from Schedule D (Form 1041), line 26 (as refigured for AMT, if necessary)	**41**	**2190**			
42	Enter the amount from Schedule D (Form 1041), line 24 (as refigured for AMT, if necessary)	**42**	**2200**			
43	Add lines 41 and 42. If zero or less, enter -0-	**43**	**2210**			
44	Enter the amount from Schedule D (Form 1041), line 21 (as refigured for AMT, if necessary)	**44**	**2220**			
45	Enter the **smaller** of line 43 or line 44			**45**	**2230**	
46	Subtract line 45 from line 40. If zero or less, enter -0-			**46**	**2240**	
47	If line 46 is $175,000 or less, multiply line 46 by 26% (.26). Otherwise, multiply line 46 by 28% (.28) and subtract $3,500 from the result ▶			**47**	**2250**	
48	Enter the amount from Schedule D (Form 1041), line 35 (as figured for the regular tax)			**48**	**2260**	
49	Enter the **smallest** of line 40, line 41, or line 48			**49**	**2270**	
50	Multiply line 49 by 10% (.10) ▶			**50**	**2280**	
51	Enter the **smaller** of line 40 or line 41			**51**	**2290**	
52	Enter the amount from line 49			**52**	**2300**	
53	Subtract line 52 from line 51. If zero or less, enter -0-			**53**	**2310**	
54	Multiply line 53 by 20% (.20) ▶			**54**	**2320**	
55	Enter the amount from line 40			**55**	**2330**	
56	Add lines 46, 49, and 53			**56**	**2340**	
57	Subtract line 56 from line 55			**57**	**2350**	
58	Multiply line 57 by 25% (.25) ▶			**58**	**2360**	
59	Add lines 47, 50, 54, and 58			**59**	**2370**	
60	If line 40 is $175,000 or less, multiply line 40 by 26% (.26). Otherwise, multiply line 40 by 28% (.28) and subtract $3,500 from the result			**60**	**2380**	
61	Enter the **smaller** of line 59 or line 60 here and on line 35 ▶			**61**	**2390**	

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0992
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"RETbbb"
0001	TYPE		6	15 - 20	"1041bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	TAX PERIOD		6	36 - 41	N FORMAT: YYYYMM
0006	FILLER		1	42 - 42	BLANK
0007	FORM 8453-F INDICATOR		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	FISCAL/CALENDAR YEAR BEGINNING		8	45 - 52	FORMAT: MMDDYYYY OR BLANK
0020	FISCAL/CALENDAR YEAR ENDING		8	53 - 60	FORMAT: MMDDYYYY OR BLANK
0025	SECTION 642i		1	61 - 61	"X" OR BLANK
0030	NAME CONTROL		4	62 - 65	A/N
0040	EMPLOYER IDENTIFICATION NUMBER	C	9	66 - 74	N
0050	DATE ENTITY CREATED	D	8	75 - 82	FORMAT: MMDDYYYY
0060	ESTATE/TRUST NAME LINE (INCLUDES POOL NUMBERS)		35	83 - 117	A/N or "GNMA" or "GINNIE MAE" or "FNMA" or "FANNIE MAE"
*0070	GRANTOR NAME IF APPLICABLE (ID# AND ADDRESS)		35	118 - 152	A/N OR "STMbnn" OR BLANK
0080	FIDUCIARY NAME LINE		35	153 - 187	A/N
0090	STREET ADDRESS		35	188 - 222	A/N
0100	CITY or TOWN		22	223 - 244	A/N
0110	STATE		2	245 - 246	A/N

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

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
0160	GRANTOR TYPE TRUST	A	1	262 - 262	"X" OR BLANK
0170	BANKRUPTCY ESTATE-CHPT. 7	A	1	263 - 263	NO ENTRY
0180	BANKRUPTCY ESTATE-CHPT. 11	A	1	264 - 264	NO ENTRY
0190	POOLED INCOME FUND	A	1	265 - 265	"X" OR BLANK
@0200	POOLED INCOME FUND STATEMENT	A	6	266 - 271	"STMbnn" OR BLANK
0210	INITIAL RETURN BOX	F	1	272 - 272	"X" OR BLANK
0220	FINAL RETURN BOX	F	1	273 - 273	"X" OR BLANK
0230	AMENDED RETURN BOX	F	1	274 - 274	NO ENTRY
0250	CHANGE IN FIDUCIARY'S NAME	F	1	275 - 275	"X" OR BLANK
0260	CHANGE IN FIDUCIARY'S ADDRESS	F	1	276 - 276	"X" OR BLANK
0270	NUMBER OF SCHEDULES K-1 ATTACHED	B	7	277 - 283	N OR BLANK RANGE 0000000-999999
0280	NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS (SEC. 4947 (a) (1))	E	1	284 - 284	"X" OR BLANK
0290	NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS NOT A PRIVATE FOUNDATION	E	1	285 - 285	"X" OR BLANK
0300	NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS (SEC. 4947(a)(2))	E	1	286 - 286	"X" OR BLANK
0303	POOLED MORTGAGE BOUGHT	G	1	287 - 287	"X" OR BLANK
0305	POOLED MORTGAGE SOLD	G	1	288 - 288	"X" OR BLANK
0307	POOLED MORTGAGE DATE	G	8	289 - 296	FORMAT: MMDDYYYY OR BLANK
0310	INTEREST INCOME	1	12	297 - 308	N ***
0320	DIVIDENDS	2	12	309 - 320	N ***
0330	BUSINESS INCOME OR (LOSS) (SCHEDULE C)	3	12	321 - 332	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0340	CAPITAL GAIN OR LOSS (SCHEDULE D)	4	12	333 - 344	N
0350	RENTS ROYALTY PARTNERSHIP OTHER ESTATES/TRUST	5	12	345 - 356	N
0360	FARM INCOME (LOSS) (SCHEDULE F)	6	12	357 - 368	N
0370	ORDINARY GAIN OR LOSS (FORM 4797)	7	12	369 - 380	N
0375	FORM 4684	7	9	381 - 389	"FORM 4684" OR BLANK
*0380	SOURCE OF OTHER INCOME	8	30	390 - 419	A/N OR "STMbnn" OR BLANK
0390	OTHER INCOME	8	12	420 - 431	N
0400	TOTAL INCOME COMBINE LINES 1 - 8	9	12	432 - 443	N
0410	FORM 4952 ATTACHED	10	1	444 - 444	"X" OR BLANK
0420	INTEREST	10	12	445 - 456	N ***
0430	TAXES	11	12	457 - 468	N ***
0440	FIDUCIARY FEES	12	12	469 - 480	N ***
0450	CHARITABLE DEDUCTIONS	13	12	481 - 492	N ***
0460	ATTORNEY ACCOUNTANT RETURN PREPARER FEES	14	12	493 - 504	N ***
*0470	NATURE OF OTHER DEDUCTIONS	15	6	505 - 510	"STMbnn" OR "SCHK-1" OR BLANK

NOTE: NON-TAXABLE GRANTOR TRUST MAY USE THIS STATEMENT TO PROVIDE INFORMATION AS AN ATTACHMENT TO THE RETURN. IF THE SPACE PROVIDED IN THIS FIELD IS NOT SUFFICIENT, PLEASE USE THE SCHEDULE K-1 RECORD TO COMPLY WITH THE NECESSARY INFORMATION REQUIRED BY FIELD #470. IF THE SCHEDULE K-1 IS USED, STATEMENT FOR FIELD #470 MUST SAY: "SCHK-1".

0480	OTHER DEDUCTIONS	15a	12	511 - 522	N ***
0490	ALLOWABLE MISCELLANEOUS ITEMIZED DEDUCTIONS	15b	12	523 - 534	N ***
0510	TOTAL (LINES 10 - 15b)	16	12	535 - 546	N ***
0520	ADJUSTED TOTAL INCOME OR (LOSS) LINE 16 MINUS LINE 9	17	12	547 - 558	N
0530	INCOME DISTRIBUTION DEDUCTION (SCHEDULE B)	18	12	559 - 570	N
0535	SECTION 642i NUMBER OF GRAVESITES		7	571 - 577	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
@0540	ESTATE TAX DEDUCTION	19	6	578 - 583	"STMbnn" OR BLANK
0550	TOTAL ESTATE TAX DEDUCTION	19	12	584 - 595	N ***
0560	EXEMPTION AMOUNT	20	12	596 - 607	N ***
0570	TOTAL DEDUCTIONS (ADD LINES 18 - 20)	21	12	608 - 619	N
0580	TAXABLE INCOME OF FIDUCIARY LINE 17 MINUS LINE 21	22	12	620 - 631	N
0590	TOTAL TAX (SCHEDULE G)	23	12	632 - 643	N ***
0600	ESTAX CREDITED TO TRUST LITERAL	24a	11	644 - 654	"SECTb643(G)" OR BLANK
0610	ESTAX CREDITED TO TRUST AMOUNT	24a	12	655 - 666	N
0620	1999 ESTIMATED TAX PAYMENTS AND AMOUNT FROM 1998	24a	12	667 - 678	N *** |
0630	ESTIMATED TAX PAYMENTS TO BENEFICIARIES	24b	12	679 - 690	NO ENTRY
0640	LINE 24A MINUS LINE 24B	24c	12	691 - 702	N
0650	TAX PAID WITH EXTENSION OF TIME TO FILE FORM 2758 BOX	24d	1	703 - 703	NO ENTRY
0660	TAX PAID WITH EXTENSION OF TIME TO FILE FORM 8736 BOX	24d	1	704 - 704	X OR BLANK
0670	TAX PAID WITH EXTENSION OF TIME TO FILE FORM 8800 BOX	24d	1	705 - 705	NO ENTRY
0680	TAXES PAID AMOUNT	24d	12	706 - 717	N
*0690	FEDERAL INCOME TAX WITHHELD DESCRIPTION	24e	6	718 - 723	"STMbnn" OR BLANK
0695	IF ANY IS FROM FORM(S) 1099 CHECK	24e	1	724 - 724	"X" or blank
0700	FEDERAL INCOME TAX WITHHELD AMOUNT	24e	12	725 - 736	N ***
0710	FORM 2439 AMOUNT	24f	12	737 - 748	NO ENTRY
0720	FORM 4136 AMOUNT	24g	12	749 - 760	NO ENTRY
0740	TOTAL	24h	12	761 - 772	NO ENTRY
0750	TOTAL (ADD LINES 24c - 24e AND 24h)	25	12	773 - 784	N ***
0770	ESTIMATED TAX PENALTY	26	12	785 - 796	N ***
0780	TAX DUE	27	12	797 - 808	N
0790	OVERPAYMENT	28	12	809 - 820	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0800	AMOUNT CREDITED TO 2000	29a	12	821 - 832	N *** |
0810	REFUNDED AMOUNT	29b	12	833 - 844	N ***
0820	FIDUCIARY EIN (TAXABLE TRUSTS ONLY)		9	845 - 853	N OR BLANK
	TO BE COMPLETED BY FINANCIAL INSTITUTIONS THAT FILE FROM 1041ES ON MAGNETIC TAPE				
*0830	PREPARER'S NAME		35	854 - 888	A/N OR "STMbnn" OR BLANK
0840	PREPARER SELF-EMPLOYED		1	889 - 889	"X" OR BLANK
0850	PREPARER'S TIN		9	890 - 898	A/N OR BLANK |
+0860	PREPARER'S FIRM		27	899 - 925	A/N OR BLANK
0870	PREPARER'S FIRM EIN		9	926 - 934	N OR BLANK
+0880	PREPARER'S FIRM ADDRESS		27	935 - 961	A/N OR BLANK
0890	PREPARER'S FIRM ZIP CODE		12	962 - 973	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0900	BANK ACCOUNT NUMBER		17	974 - 990	A/N OR BLANK
9998	RESERVED		1	991 - 991	BLANK
9999	RECORD TERMINUS CHARACTER		1	992 - 992	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0576
	START RECORD SENTINEL		4	5 - 8	"****"
0920	RECORD ID		6	9 - 14	"RETbbb"
0921	TYPE		6	15 - 20	"1041bb"
0922	PAGE NUMBER		5	21 - 25	"PG02b"
0923	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0924	FILLER		1	35 - 35	BLANK
0925	TAX PERIOD		6	36 - 41	N FORMAT: YYYYMM
0926	FILLER		1	42 - 42	BLANK
0927	FORM 8453-F INDICATOR		2	43 - 44	N "00" OR "01"
*0928	ELECTION TO TREAT CONTRIBUTION AS PAID IN PRECEDING TAX YEAR	A-1	6	45 - 50	"STMbnn" OR BLANK
0940	AMOUNTS PAID OR PERMANENTLY ALLOCATED FOR CHARITABLE PURPOSES	A-1	12	51 - 62	N
0950	TAX EXEMPT INCOME ALLOCABLE TO CHARITABLE CONTRIBUTIONS	A-2	12	63 - 74	N
0960	SUBTRACT LINE 2 FROM LINE 1	A-3	12	75 - 86	N
0970	CAPITAL GAINS FOR TAX YEAR ALLOCATED AND PAID OR PERMANENTLY SET ASIDE	A-4	12	87 - 98	N
0975	ADD LINE 3 AND LINE 4	A-5	12	99 - 110	N
0980	SECTION 1202 EXCLUSION	A-6	12	111 - 122	N
1000	CHARITABLE DEDUCTION LINES 5 MINUS LINE 6	A-7	12	123 - 134	N ***
1010	ADJUSTED TOTAL INCOME	B-1	12	135 - 146	N
1020	ADJUSTED TAX EXEMPT INTEREST	B-2	12	147 - 158	N
1030	NET GAIN (SCHEDULE D)	B-3	12	159 - 170	N ***
1040	AMOUNT SCHEDULE A	B-4	12	171 - 182	N
1050	CAPITAL GAINS (SCHEDULE A)	B-5	12	183 - 194	N
1070	CAPITAL GAIN PAGE 1, LINE 4	B-6	12	195 - 206	N

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
1190	TAX RATE SCHEDULE	G-1a	1	321 - 321	"X" OR BLANK
1200	TAX SCHEDULE D	G-1a	1	322 - 322	"X" OR BLANK
1205	SCHEDULE D AMOUNT	G-1a	12	323 - 334	N
1210	TAX ON LUMP SUM DISTRIBUTIONS	G-1b	12	335 - 346	N
1220	OTHER TAX DESCRIPTION	G-1b	20	347 - 366	"FORM8621ONLYbbbbbbb b" or BLANK
1230	TOTAL TAX	G-1c	12	367 - 378	N
1240	CREDIT FORM 1116	G-2a	12	379 - 390	N ***
1243	NONCONVENTIONAL FUEL	G-2b	1	391 - 391	NO ENTRY
1246	FORM 8834	G-2b	1	392 - 392	NO ENTRY
1250	CREDIT FOR FUEL	G-2b	12	393 - 404	NO ENTRY
1260	GENERAL BUSINESS CHECK FORM 3800	G-2c	1	405 - 405	NO ENTRY
1270	GENERAL BUSINESS CHECK FORM (SPECIFY)	G-2c	1	406 - 406	"X" OR BLANK
1280	FORM (SPECIFY)	G-2c	4	407 - 410	"3468" OR BLANK
1290	GENERAL BUSINESS CREDIT	G-2c	12	411 - 422	N
1300	CREDIT FOR PRIOR YEAR MINIMUM TAX (FORM 8801)	G-2d	12	423 - 434	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1310	TOTAL CREDITS ADD LINES G-2a - G-2d	G-3	12	435 - 446	N
1320	LINE 1c MINUS LINE 3	G-4	12	447 - 458	N
1330	RECAPTURE TAXES FORM 4255	G-5	1	459 - 459	"X" OR BLANK
1340	RECAPTURE TAXES FORM 8611	G-5	1	460 - 460	NO ENTRY
1350	RECAPTURE TAXES	G-5	12	461 - 472	N
1360	ALTERNATIVE MINIMUM TAX SCHEDULE I	G-6	12	473 - 484	N ***
1365	HOUSEHOLD EMPLOYMENT TAXES	G-7	12	485 - 496	NO ENTRY
1370	TOTAL TAX (ADD LINES 4 - 7)	G-8	12	497 - 508	N ***
*1380	TAX EXEMPT EXPENSE ALLOCATION COMPUTATION	1	6	509 - 514	"STMbnn" OR BLANK
1390	TAX EXEMPT INCOME	1	1	515 - 515	"Y" OR "N"
1400	TAX INTEREST INCOME AND DIVIDENDS	1	12	516 - 527	N
1420	INDIVIDUAL EARNINGS	2	1	528 - 528	"Y" OR "N"
1430	FOREIGN ACCOUNT QUESTION	3	1	529 - 529	"Y" OR "N"
1440	NAME OF FOREIGN COUNTRY	3	33	530 - 562	A/N
1450	FOREIGN TRUST	4	1	563 - 563	"Y" OR "N"
1455	SELLER-FINANCED MORTGAGE INTEREST	5	1	564 - 564	"Y" OR "N"
*1458	IF YES, REQUIRED ATTACHMENT	5	6	565 - 570	"STMbnn" or blank
1470	COMPLEX TRUST	6	1	571 - 571	"X" OR BLANK
1480	SEC. 643 (e)(3) ELECTION (SCHEDULE D)	7	1	572 - 572	"X" OR BLANK
1490	DECEDENT'S ESTATE 2-YEARS OR MORE	8	1	573 - 573	"X" OR BLANK
1500	ANY TRUST BENEFICIARIES SKIP PERSONS	9	1	574 - 574	"Y" OR "N"
9998	RESERVED		1	575 - 575	BLANK
9999	RECORD TERMINUS CHARACTER		1	576 - 576	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0612
	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 I1	12	45 - 56	N
1530	NET OPERATING LOSS DEDUCTION	PT I I2	12	57 - 68	N ***
1540	ADD LINES 1 AND 2	PT I I3	12	69 - 80	N
1550	INTEREST	PT I I4a	12	81 - 92	N
1560	TAXES	PT I I4b	12	93 - 104	N
1570	MISCELLANEOUS ITEMIZED DEDUCTIONS	PT I I4c	12	105 - 116	N
1580	REFUND TAXES	PT I I4d	12	117 - 128	N ***
1600	DEPRECIATION OF PREOPERTY PLACED IN SERVICE AFTER 1986	PT I I4e	12	129 - 140	N
1610	CIRCULATION AND RESEARCH PAID OR INCURRED AFTER 1986	PT I I4f	12	141 - 152	N
1620	MINING EXPLORATION AND DEVELOPMENT PAID OR INCURRED AFTER 1986	PT I I4g	12	153 - 164	N
1630	LONG TERM CONTRACTS AFTER FEB 1986	PT I I4h	12	165 - 176	N
1640	POLLUTION CONTROLS PLACED IN SERVICE AFTER 1986	PT I I4i	12	177 - 188	N
1650	INSTALLMENT SALES OF PROPERTY	PT I I4j	12	189 - 200	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1660	ADJUSTMENT GAIN OR LOSS	PT I I4k	12	201 - 212	N
1670	CERTAIN LOSS LIMITATIONS	PT I I4l	12	213 - 224	N
1680	TAX SHELTER FARM ACTIVITIES	PT I I4m	12	225 - 236	N
1690	PASSIVE ACTIVITIES	PT I I4n	12	237 - 248	N
1700	BENEFICIARIES OF OTHER ESTATES OR TRUSTS	PT I I4o	12	249 - 260	N
1730	TAX-EXEMPT INTEREST FROM SPECIFIED BONDS	PT I I4p	12	261 - 272	N
1740	DEPLETION	PT I I4q	12	273 - 284	N
1760	ACCELERATED DEPRECIATION OF REAL PROPERTY IN SERVICE BEFORE 1987	PT I I4r	12	285 - 296	N
1770	ACCELERATED DEPRECIATION OF LEASED PERSONAL PROPERTY	PT I I4s	12	297 - 308	N
1780	INTANGIBLE DRILLING COSTS	PT I I4t	12	309 - 320	N
1790	RELATED ADJUSTMENTS	PT I I4u	12	321 - 332	N
1800	COMBINE LINES 4A THROUGH 4U	PT I I5	12	333 - 344	N
1810	ADD LINES 3 AND 5	PT I I6	12	345 - 356	N
1820	ALTERNATIVE TAX NET OPERATING LOSS DEDUCTION	PT I I7	12	357 - 368	N ***
1840	ADJUSTED ALTERNATIVE MINIMUN TAXABLE INCOME	PT I I8	12	369 - 380	N
1850	INCOME DISTRIBUTION DEDUCTION	PT I I9	12	381 - 392	N
1860	ESTATE TAX DEDUCTION	PT I I10	12	393 - 404	N
1870	ADD LINES 9 THRU 10	PT I I11	12	405 - 416	N
1890	ESTATE'S OR TRUSTS'S SHARE OF ALTERNATIVE MINIMUM TAXABLE INCOME	PT I I12	12	417 - 428	N
1910	ADJUSTED ALTERNATIVE MINIMUN TAXABLE INCOME	PT II I13	12	429 - 440	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1920	ADJUSTED TAX EXEMPT INTEREST	PT II I14	12	441 - 452	N
1930	NET CAPITAL GAIN (SCHEDULE D)	PT II I15	12	453 - 464	N
1940	CAPITAL GAINS ALLOCABLE FOR CHARITABLE PURPOSES (SCHEDULE A)	PT II I16	12	465 - 476	N
1950	CAPITAL GAINS PAID FOR CHARITABLE PURPOSES (SCHEDULE A)	PT II I17	12	477 - 488	N
1960	CAPITAL GAINS COMPUTED ON A MINIMUM TAX BASIS	PT II I18	12	489 - 500	N ***
1970	CAPITAL LOSSES COMPUTED ON A MINIMUM TAX BASIS	PT II I19	12	501 - 512	N ***
1980	DISTRIBUTABLE NET ALTERNATIVE (DNAMT) COMBINE LINES 13 - 19	PT II I20	12	513 - 524	N
1990	INCOME DISTRIBUTED CURRENTLY	PT II I21	12	525 - 536	N
2000	OTHER AMOUNTS PAID CREDITED OR DISTRIBUTED	PT II I22	12	537 - 548	N
2010	TOTAL DISTRIBUTION (ADD LINES 21 AND 22)	PT II I23	12	549 - 560	N
2020	TAX-EXEMPT INCOME INCLUDED ON LINE 23	PT II I24	12	561 - 572	N
2030	TENTATIVE INCOME DISTRIBUTION DEDUCTION (LINE 23 MINUS LINE 24)	PT II I25	12	573 - 584	N
2040	TENTATIVE INCOME DISTRIBUTION DEDUCTION (LINE 20 MINUS LINE 14)	PT II I26	12	585 - 596	N
2050	INCOME DISTRIBUTION DEDUCTION (SMALLER OF LINE 25 OR 26)	PT II I27	12	597 - 608	N
9998	RESERVED		3	609 - 611	BLANK
9999	RECORD TERMINUS CHARACTER		1	612 - 612	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0432
	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	ALTERNATIVE MINIMUM TAXABLE INCOME (ENTER AMOUNT FROM LINE 12)	PT III I29	12	45 - 56	N
2070	LINE 29 MINUS LINE 30	PT III I31	12	57 - 68	N
2080	MULTIPLY LINE 31 BY 25% (.25)	PT III I32	12	69 - 80	N
2090	LINE 28 MINUS LINE 32	PT III I33	12	81 - 92	N
2100	LINE 29 MINUS LINE 33	PT III I34	12	93 - 104	N
2110	MULTIPLY LINE 34 BY 26% (.26) IF LINE 34 IS > $175,000 OTHERWISE MULTIPLY LINE 34 BY 28% (.28) AND SUBTRACT $3,500	PT III I35	12	105 - 116	N
2120	ALTERNATIVE MINIMUM FOREIGN TAX CREDIT	PT III I36	12	117 - 128	N ***
2130	TENTATIVE MINIMUM TAX (LINE 35 MINUS LINE 36)	PT III I37	12	129 - 140	N
2140	REGULAR TAX BEFORE CREDITS	PT III I38	12	141 - 152	N
2170	ALTERNATIVE MINIMUM TAX (LINE 37 MINUS LINE 38)	PT III I39	12	153 - 164	N
2180	AMOUNT FROM LINE 34	PT III I40	12	165 - 176	N
2190	AMOUNT FROM SCH D LINE 26	PT IV I41	12	177 - 188	N
2200	AMT FROM SCH D LINE 24	PT IV I42	12	189 - 200	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2210	ADD LINES 41 AND 42	PT IV I43	12	201 - 212	N
2220	AMT FROM SCH D LINE 21	PT IV I44	12	213 - 224	N
2230	SMALLER OF LINE 43 OR 44	PT IV I45	12	225 - 236	N
2240	LINE 40 MINUS LINE 45	PT IV I46	12	237 - 248	N
2250	MULTIPLY LINE 46 BY 26%(.26) IF LINE 46 IS > $175,000 OTHERWISE MULTIPLY 46 BY 28% (.28) AND SUBTRACT $3,500	PT IV I47	12	249 - 260	N
2260	AMOUNT FROM SCH D LINE 35	PT IV I48	12	261 - 272	N
2270	SMALLEST OF LINE 40, 41 OR 48	PT IV I49	12	273 - 284	N
2280	MULTIPLY LINE 49 BY 10%(.10)	PT IV I50	12	285 - 296	N
2290	SMALLER OF LINE 40 OR 41	PT IV I51	12	297 - 308	N
2300	AMOUNT FROM LINE 49	PT IV I52	12	309 - 320	N
2310	LINE 51 MINUS 52	PT IV I53	12	321 - 332	N
2320	MULTIPLY LINE 53 BY 20%(.20)	PT IV I54	12	333 - 344	N
2330	AMOUNT FROM LINE 40	PT IV I55	12	345 - 356	N
2340	ADD LINES 46, 49, AND 53	PT IV I56	12	357 - 368	N
2350	LINE 55 MINUS LINE 56	PT IV I57	12	369 - 380	N
2360	MULTIPLY LINE 57 BY 25%(.25)	PT IV I58	12	381 - 392	N
2370	ADD LINES 47, 50, 54 AND 58	PT IV I59	12	393 - 404	N
2380	MULTIPLY LINE 40 BY 26%(.26) IF LINE 40 IS > $175,000 OTHERWISE MULTIPLY LINE 40 BY 28%(.28) AND SUBTRACT $3,500	PT IV I60	12	405 - 416	N
2390	SMALLER OF LINE 59 OR LINE 60	PT IV I61	12	417 - 428	N
9998	RESERVED		3	429 - 431	BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	- POS	FIELD DESCRIPTION
9999	RECORD TERMINUS CHARACTER		1	432	- 432	"#"

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ **Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.**

▶ **Attach to Form 1040 or Form 1041.** ▶ **See Instructions for Schedule C (Form 1040).**

OMB No. 1545-0074

1999

Attachment Sequence No. **09**

Name of proprietor

Social security number (SSN) 0010/NO ENTRY

A Principal business or profession, including product or service (see page C-1) 0020

B Enter code from pages C-8 & 9 ▶ 0030

C Business name. If no separate business name, leave blank. 0040

D Employer ID number (EIN), if any 0050

E Business address (including suite or room no.) ▶ 0060
City, town or post office, state, and ZIP code 0070

F Accounting method: 0080 (1) ☐ Cash 0090 (2) ☐ Accrual 0100 (3) ☐ Other (specify) ▶ *0110

G Did you "materially participate" in the operation of this business during 1999? If "No," see page C-2 for limit on losses . ☐ **Yes** ☐ **No** 0120

H If you started or acquired this business during 1999, check here . . . . . ▶ ☐ 0130

Part I Income

1	Gross receipts or sales. **Caution:** *If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here* 0140 ▶ ☐	1	0150	@0160
2	Returns and allowances	2	0170	
3	Subtract line 2 from line 1	3	0180	
4	Cost of goods sold (from line 42 on page 2)	4	0190	
5	**Gross profit.** Subtract line 4 from line 3	5	0200	
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	0210	
7	**Gross income.** Add lines 5 and 6 ▶	7	0220	

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	0230	19	Pension and profit-sharing plans	19	0370
9	Bad debts from sales or services (see page C-3)	9	0240	20	Rent or lease (see page C-4):		
10	Car and truck expenses (see page C-3)	10	0250	a	Vehicles, machinery, and equipment	20a	0380
11	Commissions and fees	11	0260	b	Other business property	20b	0390
12	Depletion	12	0270	21	Repairs and maintenance	21	0400
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-3)	13	0280	22	Supplies (not included in Part III)	22	0410
14	Employee benefit programs (other than on line 19)	14	0290	23	Taxes and licenses	23	0420
15	Insurance (other than health)	15	0300	24	Travel, meals, and entertainment:		
16	Interest:			a	Travel	24a	0430
*0310a	Mortgage (paid to banks, etc.)	16a	0320	b	Meals and entertainment 0440		
*0330b	Other	16b	0340	c	Enter nondeductible amount included on line 24b (see page C-5) 0450		
17	Legal and professional services	17	0350	d	Subtract line 24c from line 24b	24d	0460
18	Office expense	18	0360	25	Utilities	25	0470
				26	Wages (less employment credits)	26	0480
				27	Other expenses (from line 48 on page 2)	27	0490

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 in columns ▶	28	0500
29	Tentative profit (loss). Subtract line 28 from line 7	29	0510
30	Expenses for business use of your home. Attach **Form 8829**	30	0520
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on **Form 1040, line 12,** and ALSO on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. 0530 • If a loss, you MUST go on to line 32.	31	0540

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).
• If you checked 32a, enter the loss on **Form 1040, line 12,** and ALSO on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.
• If you checked 32b, you MUST attach **Form 6198.**

32a ☐ All investment is at risk. 0550
32b ☐ Some investment is not at risk. 0560

Part III Cost of Goods Sold (see page C-6)

33 Method(s) used to value closing inventory: 0590 a ☐ Cost 0600 b ☐ Lower of cost or market 0610 c ☐ Other (attach explanation) @0620

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation @0640 ☐ Yes ☐ No 0630

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation @0660	35	0650
36	Purchases less cost of items withdrawn for personal use	36	0670
37	Cost of labor. Do not include any amounts paid to yourself	37	0680
38	Materials and supplies	38	0690
39	Other costs	39	0700
40	Add lines 35 through 39	40	0710
41	Inventory at end of year	41	0720
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	0730

Part IV Information on Your Vehicle.

Complete this part **ONLY** if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-3 to find out if you must file.

43 When did you place your vehicle in service for business purposes? (month, day, year) ► / 0740 / .

44 Of the total number of miles you drove your vehicle during 1999, enter the number of miles you used your vehicle for:

a Business 0750 b Commuting 0760 c Other 0770

45 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No 0780

46 Was your vehicle available for use during off-duty hours? ☐ Yes ☐ No 0790

47a Do you have evidence to support your deduction? ☐ Yes ☐ No 0800

b If "Yes," is the evidence written? ☐ Yes ☐ No 0810

Part V Other Expenses.

List below business expenses not included on lines 8–26 or line 30. @0820

	0830		0840
	0850		0860
	0870		0880
	0890		0900
	0910		0920
	0930		0940
	0950		0960
	0970		0980
	0990		1000
48	**Total other expenses.** Enter here and on page 1, line 27	48	1010

SECTION 9.08 SCHEDULE C - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0680
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"Cbbbbb"
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	SOCIAL SECURITY NUMBER		9	43 - 51	NO ENTRY
0020	PRINCIPAL BUSINESS	A	25	52 - 76	A/N
0030	BUSINESS CODE	B	6	77 - 82	N
0040	BUSINESS NAME	C	35	83 - 117	A/N
0050	EMPLOYER ID NUMBER	D	9	118 - 126	N
0060	BUSINESS ADDRESS	E	35	127 - 161	A/N
0070	BUSINESS CITY/STATE/ZIP CODE	E	30	162 - 191	A/N
0080	CASH ACCOUNTING METHOD	F(1)	1	192 - 192	"X" OR BLANK
0090	ACCRUAL ACCOUNTING METHOD	F(2)	1	193 - 193	"X" OR BLANK
0100	OTHER ACCOUNTING METHOD	F(3)	1	194 - 194	"X" OR BLANK
*0110	OTHER METHOD TYPE	F(3)	25	195 - 219	A/N OR "STMbnn" OR BLANK
0120	MATERIALLY PARTICIPATE DURING CURRENT TAX YEAR	G	1	220 - 220	"Y" OR "N"
0130	BUSINESS STARTED DURING CURRENT TAX YEAR	H	1	221 - 221	"X" OR BLANK
0140	STATUTORY EMPLOYEE EARNINGS INDICATOR	1	1	222 - 222	"X" OR BLANK
0150	GROSS RECEIPTS/SALES	1	12	223 - 234	N
@0160	GROSS RECEIPTS/SALES EXPLANATION	1	6	235 - 240	"STMbnn" OR BLANK
0170	RETURNS/ALLOWANCES	2	12	241 - 252	N
0180	GROSS RECEIPTS LESS RETURNS ALLOWANCES	3	12	253 - 264	N
0190	COST OF GOODS SOLD	4	12	265 - 276	N
0200	GROSS PROFIT	5	12	277 - 288	N

SECTION 9.08 SCHEDULE C - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0210	OTHER INCOME	6	12	289 - 300	N
0220	GROSS INCOME	7	12	301 - 312	N
0230	ADVERTISING	8	12	313 - 324	N
0240	BAD DEBTS	9	12	325 - 336	N
0250	CAR/TRUCK EXPENSES	10	12	337 - 348	N
0260	COMMISSIONS/FEES	11	12	349 - 360	N
0270	DEPLETION	12	12	361 - 372	N
0280	DEPRECIATION/SECTION 179 EXPENSE DEDUCTION	13	12	373 - 384	N
0290	EMPLOYEE BENEFIT PROGRAMS	14	12	385 - 396	N
0300	INSURANCE	15	12	397 - 408	N
*0310	FORM 1098 EXPLANATION	16a	6	409 - 414	"STMbnn" OR BLANK |
0320	MORTGAGE INTEREST	16a	12	415 - 426	N
*0330	FORM 1098 NAME/ADDRESS	16b	6	427 - 432	"STMbnn" OR BLANK |
0340	OTHER INTEREST	16b	12	433 - 444	N
0350	LEGAL/PROFESSIONAL SERVICES	17	12	445 - 456	N
0360	OFFICE EXPENSE	18	12	457 - 468	N
0370	PENSION/PROFIT SHARING	19	12	469 - 480	N
0380	RENT ON MACHINERY/EQUIPMENT	20a	12	481 - 492	N
0390	RENT ON OTHER BUSINESS PROPERTY	20b	12	493 - 504	N
0400	REPAIRS/MAINTENANCE	21	12	505 - 516	N
0410	SUPPLIES	22	12	517 - 528	N
0420	TAXES/LICENSES	23	12	529 - 540	N
0430	TRAVEL	24a	12	541 - 552	N
0440	MEALS/ENTERTAINMENT	24b	12	553 - 564	N
0450	MEALS/ENTERTAINMENT LIMIT	24c	12	565 - 576	N
0460	ALLOWABLE MEALS/ENTERTAINMENT	24d	12	577 - 588	N
0470	UTILITIES	25	12	589 - 600	N
0480	WAGES	26	12	601 - 612	N
0490	OTHER EXPENSES	27	12	613 - 624	N
0500	TOTAL EXPENSES	28	12	625 - 636	N
0510	TENTATIVE PROFIT/LOSS	29	12	637 - 648	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0520	HOME BUSINESS EXPENSE	30	12	649 - 660	N
0530	PAL INDICATOR	31	3	661 - 663	"PAL" OR BLANK
0540	NET PROFIT/LOSS	31	12	664 - 675	N
0550	ALL INVESTMENT AT RISK	32a	1	676 - 676	"X" OR BLANK
0560	SOME INVESTMENT NOT AT RISK	32b	1	677 - 677	"X" OR BLANK
9998	RESERVED		2	678 - 679	BLANK
9999	RECORD TERMINUS CHARACTER		1	680 - 680	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS		FIELD DESCRIPTION
	BYTE COUNT		4	1	-	4	0452
	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 nnnnnnnnn
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	34	1	52	-	52	"Y" OR "N"
@0640	CHANGE INVENTORY EXPLANATION	34	6	53	-	58	"STMbnn" OR BLANK
0650	BEGINNING INVENTORY	35	12	59	-	70	N
@0660	BEGINNING INVENTORY EXPLANATION	35	6	71	-	76	"STMbnn" OR BLANK
0670	PURCHASES	36	12	77	-	88	N
0680	COST OF LABOR	37	12	89	-	100	N
0690	MATERIALS/SUPPLIES	38	12	101	-	112	N
0700	OTHER COSTS	39	12	113	-	124	N
0710	TOTAL COSTS	40	12	125	-	136	N
0720	ENDING INVENTORY	41	12	137	-	148	N
0730	COST OF GOODS SOLD	42	12	149	-	160	N
0740	VEHICLE SERVICE DATE	43	8	161	-	168	MMDDYYYY OR BLANK
0750	BUSINESS MILES	44a	6	169	-	174	N
0760	COMMUTING MILES	44b	6	175	-	180	N
0770	OTHER MILES	44c	6	181	-	186	N
0780	ANOTHER VEHICLE	45	1	187	-	187	"Y" OR "N"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0790	OFF-DUTY HOURS	46	1	188 - 188	"Y" OR "N"
0800	EVIDENCE TO SUPPORT DEDUCTION	47a	1	189 - 189	"Y" OR "N"
0810	EVIDENCE WRITTEN	47b	1	190 - 190	"Y" OR "N"
@0820	OTHER EXPENSES	PT V	6	191 - 196	"STMbnn" OR BLANK
	NOTE: IF MORE THAN (9) EXPLANATIONS FOR PART V ARE NECCESSARY OR THE SPACE ALLOWED IS INSUFFICIENT USE FIELD *0820 AS A STATEMENT (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH THE FIRST EXPLANATION.				
0830	OTHER EXPENSES (SPECIFY)	PT V	15	197 - 211	A/N
0840	OTHER EXPENSES	PT V	12	212 - 223	N
0850	OTHER EXPENSES (SPECIFY)	PT V	15	224 - 238	A/N
0860	OTHER EXPENSES	PT V	12	239 - 250	N
0870	OTHER EXPENSES (SPECIFY)	PT V	15	251 - 265	A/N
0880	OTHER EXPENSES	PT V	12	266 - 277	N
0890	OTHER EXPENSES (SPECIFY)	PT V	15	278 - 292	A/N
0900	OTHER EXPENSES	PT V	12	293 - 304	N
0910	OTHER EXPENSES (SPECIFY)	PT V	15	305 - 319	A/N
0920	OTHER EXPENSES	PT V	12	320 - 331	N
0930	OTHER EXPENSES (SPECIFY)	PT V	15	332 - 346	A/N
0940	OTHER EXPENSES	PT V	12	347 - 358	N
0950	OTHER EXPENSES (SPECIFY)	PT V	15	359 - 373	A/N
0960	OTHER EXPENSES	PT V	12	374 - 385	N
0970	OTHER EXPENSES (SPECIFY)	PT V	15	386 - 400	A/N
0980	OTHER EXPENSES	PT V	12	401 - 412	N
0990	OTHER EXPENSES (SPECIFY)	PT V	15	413 - 427	A/N
1000	OTHER EXPENSES	PT V	12	428 - 439	N
1010	TOTAL OTHER EXPENSES	48	12	440 - 451	N
9999	RECORD TERMINUS CHARACTER		1	452 - 452	"#"

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

► **Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.**

► **Attach to Form 1040 or Form 1041.** ► **See instructions on back.**

OMB No. 1545-0074

1999

Attachment Sequence No. **09A**

Name of proprietor

Social security number (SSN)

0010/NO ENTRY

Part I General Information

You May Use Schedule C-EZ Instead of Schedule C Only If You:

- Had business expenses of $2,500 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562,** Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-3 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service
0020

B Enter code from pages C-8 & 9
► 0030

C Business name. If no separate business name, leave blank.
0040

D Employer ID number (EIN), if any
0050

E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1.
0060

City, town or post office, state, and ZIP code
0070

Part II Figure Your Net Profit

1	**Gross receipts. Caution:** *If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see* ***Statutory Employees*** *in the instructions for Schedule C, line 1, on page C-2 and check here* 0080 ► ☐	1	0090	@0100
2	**Total expenses.** If more than $2,500, you **must** use Schedule C. See instructions	2	0110	
3	**Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on **Form 1040, line 12,** and ALSO on **Schedule SE, line 2.** (Statutory employees **do not** report this amount on Schedule SE, line 2. Estates and trusts, enter on Form 1041, line 3.)	3	0120	

Part III Information on Your Vehicle. Complete this part ONLY if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ► / 0130 /

5 Of the total number of miles you drove your vehicle during 1999, enter the number of miles you used your vehicle for:

a Business 0140 **b** Commuting 0150 **c** Other 0160

6 Do you (or your spouse) have another vehicle available for personal use? 0170 ☐ **Yes** ☐ **No**

7 Was your vehicle available for use during off-duty hours? 0180 ☐ **Yes** ☐ **No**

8a Do you have evidence to support your deduction? 0190 ☐ **Yes** ☐ **No**

b If "Yes," is the evidence written? 0200 ☐ **Yes** ☐ **No**

SECTION 9.11 SCHEDULE CEZ - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	- POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	- 4	0268
	START RECORD SENTINEL		4	5	- 8	"****"
0000	RECORD ID		6	9	- 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15	- 20	"CEZbb"
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	SOCIAL SECURITY NUMBER		9	43	- 51	NO ENTRY
0020	PRINCIPAL BUSINESS	A	25	52	- 76	A/N
0030	BUSINESS CODE	B	6	77	- 82	N
0040	BUSINESS NAME	C	35	83	- 117	A/N
0050	EMPLOYER ID NUMBER	D	9	118	- 126	N
0060	BUSINESS ADDRESS	E	35	127	- 161	A/N
0070	BUSINESS CITY/STATE/ZIP CODE	E	30	162	- 191	A/N
0080	STATUTORY EMPLOYEE EARNINGS INDICATOR	1	1	192	- 192	"X" OR BLANK
0090	GROSS RECEIPTS	1	12	193	- 204	N
@0100	GROSS RECEIPTS EXPLANATION	1	6	205	- 210	"STMbnn" OR BLANK
0110	TOTAL EXPENSES	2	12	211	- 222	N
0120	NET PROFIT	3	12	223	- 234	N
0130	VEHICLE SERVICE DATE	4	8	235	- 242	MMDDYYYY OR BLANK
0140	BUSINESS MILES	5a	6	243	- 248	N
0150	COMMUTING MILES	5b	6	249	- 254	N
0160	OTHER MILES	5c	6	255	- 260	N
0170	ANOTHER VEHICLE	6	1	261	- 261	"Y" OR "N"
0180	OFF-DUTY HOURS	7	1	262	- 262	"Y" OR "N"
0190	EVIDENCE TO SUPPORT DEDUCTION	8a	1	263	- 263	"Y" OR "N"
0200	EVIDENCE WRITTEN	8b	1	264	- 264	"Y" OR "N"
9998	RESERVED		3	265	- 267	BLANK
9999	RECORD TERMINUS CHARACTER		1	268	- 268	"#"

SCHEDULE D (Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

► **Attach to Form 1041 (or Form 5227). See the separate instructions for Form 1041 (or Form 5227).**

OMB No. 1545-0092

1999

Name of estate or trust

Employer identification number 0010

Note: *Form 5227 filers need to complete ONLY Parts I and II.* *0020

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

	(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 26)	(f) GAIN or (LOSS) (col. (d) less col. (e))
1	0030	0040	0050	0060	0070	0080
	0090	0100	0110	0120	0130	0140
	0150	0160	0170	0180	0190	0200
	0210	0220	0230	0240	0250	0260
	0270	0280	0290	0300	0310	0320
	0330	0340	0350	0360	0370	0380

2	Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	0750
3	Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	0760
4	Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 1998 Capital Loss Carryover Worksheet	4	(0780***)
5	**Net short-term gain or (loss).** Combine lines 1 through 4 in column (f). Enter here and on line 14 below ►	5	0790

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

	(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 26)	(f) GAIN or (LOSS) (col. (d) less col. (e))	(g) 28% RATE GAIN or (LOSS) *(see instr. below)
6	0800	0810	0820	0830	0840	0850	0855
	0860	0870	0880	0890	0900	0910	0915
	0920	0930	0940	0950	0960	0970	0975
	0980	0990	1000	1010	1020	1030	1035
	1040	1050	1060	1070	1080	1090	1095
	1100	1110	1120	1130	1140	1150	1155

7	Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	1580	1585
8	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	1590	1595
9	Capital gain distributions	9	1600***	1605***
10	Gain from Form 4797, Part I	10	1610***	1615***
11	Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 14, of the 1998 Capital Loss Carryover Worksheet	11	(1620***)	(1625***)
12	Combine lines 6 through 11 in column (g)	12		1630
13	**Net long-term gain or (loss).** Combine lines 6 through 11 in column (f). Enter here and on line 15 below ►	13	1640	

***28% Rate Gain or (Loss)** includes **all** "collectibles gains and losses" (as defined on page 26 of the instructions) and up to 50% of the eligible gain on qualified small business stock (see page 25 of the instructions).

Part III Summary of Parts I and II

			(1) Beneficiaries' (see page 26)	(2) Estate's or trust's	(3) Total
14	**Net short-term gain or (loss)** (from line 5 above)	14	1650	1660	1670
15	**Net long-term gain or (loss):**				
a	28% rate gain or (loss) (from line 12 above)	15a	1671	1672	1673
b	Unrecaptured section 1250 gain (see worksheet on page 27)	15b	1677	1678	1679
c	Total for year (from line 13 above)	15c	1680	1690	1700
16	**Total net gain or (loss).** Combine lines 14 and 15c ►	16	1710	1720	1730

Note: *If line 16, column (3), is a net gain, enter the gain on Form 1041, line 4. If lines 15c and 16, column (2) are net gains, go to Part V, and DO NOT complete Part IV. If line 16, column (3), is a net loss, complete Part IV and the* ***Capital Loss Carryover Worksheet,*** *as necessary.*

Part IV Capital Loss Limitation

17	Enter here and enter as a (loss) on Form 1041, line 4, the **smaller** of:		
a	The loss on line 16, column (3); **or**		
b	$3,000	17	(1760***)

If the loss on line 16, column (3) is more than $3,000, OR if Form 1041, page 1, line 22, is a loss, complete the ***Capital Loss Carryover Worksheet*** *on page 28 of the instructions to determine your capital loss carryover.*

Part V Tax Computation Using Maximum Capital Gains Rates (Complete this part **only** if both lines 15c and 16 in column (2) are gains, and Form 1041, line 22 is more than zero.)

18	Enter taxable income from Form 1041, line 22			18	1770
19	Enter the **smaller** of line 15c or 16 in column (2)	19	1780		
20	If you are filing Form 4952, enter the amount from Form 4952, line 4e	20	1790		
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	1800		
22	Combine lines 14 and 15a, column (2). If zero or less, enter -0-	22	1810		
23	Enter the **smaller** of line 15a, column (2), or line 22, but not less than zero	23	1820		
24	Enter the amount from line 15b, column (2)	24	1830		
25	Add lines 23 and 24	25	1850		
26	Subtract line 25 from line 21. If zero or less, enter -0-			26	1860
27	Subtract line 26 from line 18. If zero or less, enter -0-			27	1870
28	Enter the **smaller** of line 18 or $1,750	28	1880		
29	Enter the **smaller** of line 27 or line 28	29	1890		
30	Subtract line 21 from line 18. If zero or less, enter -0-	30	1900		
31	Enter the **larger** of line 29 or line 30 ▶	31	1910		
32	Tax on amount on line 31 from the 1999 Tax Rate Schedule			32	1920
	Note: *If line 28 is less than line 27, go to line 37.*				
33	Enter the amount from line 28	33	1930		
34	Enter the amount from line 27	34	1940		
35	Subtract line 34 from line 33. If zero or less, enter -0- ▶	35	1950		
36	Multiply line 35 by 10% (.10)			36	1960
	Note: *If line 26 is more than zero* ***and*** *equal to line 35, go to line 51.*				
37	Enter the **smaller** of line 18 or line 26	37	1970		
38	Enter the amount from line 35	38	1980		
39	Subtract line 38 from line 37 ▶	39	1990		
40	Multiply line 39 by 20% (.20)			40	2000
	Note: *If line 24 is zero or blank, skip lines 41 through 46 and read the Note above line 47.*				
41	Enter the **smaller** of line 21 or line 24	41	2010		
42	Add lines 21 and 31 — 42: 2020				
43	Enter the amount from line 18 — 43: 2030				
44	Subtract line 43 from line 42. If zero or less, enter -0-	44	2040		
45	Subtract line 44 from line 41. If zero or less, enter -0- ▶	45	2050		
46	Multiply line 45 by 25% (.25)			46	2060
	Note: *If line 23 is zero or blank, go to line 51.*				
47	Enter the amount from line 18	47	2070		
48	Add lines 31, 35, 39, and 45	48	2080		
49	Subtract line 48 from line 47	49	2090		
50	Multiply line 49 by 28% (.28)			50	2100
51	Add lines 32, 36, 40, 46, and 50			51	2110
52	Tax on the amount on line 18 from the 1999 Tax Rate Schedule			52	2120
53	**Tax on all taxable income (including capital gains).** Enter the **smaller** of line 51 or line 52 here and on line 1a of Schedule G, Form 1041			53	2130

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1368
	START RECORD SENTINEL		4	5 -	8	"****"
0000	RECORD ID		6	9 -	14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 -	20	"Dbbbbb"
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
0010	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 -	51	N
*0020	SHORT TERM/LONG TERM CAPITAL GAIN AND LOSSES	PT I PT II	6	52 -	57	"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	58 -	77	A/N
0040	TRANSACTION 1 DATE ACQUIRED	PT I 1(b)	8	78 -	85	FORMAT: MMDDYYYY OR "A" OR BLANK
0050	TRANSACTION 1 DATE SOLD	PT I 1(c)	8	86 -	93	FORMAT: MMDDYYYY OR BLANK
0060	TRANSACTION 1 GROSS SALES PRICE	PT I 1(d)	12	94 -	105	N OR "LIKE-KIND-EX"
0070	TRANSACTION 1 COST OR OTHER BASIS	PT I 1(e)	12	106 -	117	N
0080	TRANSACTION 1 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	118 -	129	N
0090	TRANSACTION 2 DESCRIPTION OF PROPERTY	PT I 1(a)	20	130 -	149	A/N
0100	TRANSACTION 2 DATE ACQUIRED	PT I 1(b)	8	150 -	157	FORMAT: MMDDYYYY OR "A" OR BLANK
0110	TRANSACTION 2 DATE SOLD	PT I 1(c)	8	158 -	165	FORMAT: MMDDYYYY OR BLANK
0120	TRANSACTION 2 GROSS SALES PRICE	PT I 1(d)	12	166 -	177	N OR "LIKE-KIND-EX"
0130	TRANSACTION 2 COST OR OTHER BASIS	PT I 1(e)	12	178 -	189	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0140	TRANSACTION 2 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	190 - 201	N
0150	TRANSACTION 3 DESCRIPTION OF PROPERTY	PT I 1(a)	20	202 - 221	A/N
0160	TRANSACTION 3 DATE ACQUIRED	PT I 1(b)	8	222 - 229	FORMAT: MMDDYYYY OR "A" OR BLANK
0170	TRANSACTION 3 DATE SOLD	PT I 1(c)	8	230 - 237	FORMAT: MMDDYYYY OR BLANK
0180	TRANSACTION 3 GROSS SALES PRICE	PT I 1(d)	12	238 - 249	N OR "LIKE-KIND-EX"
0190	TRANSACTION 3 COST OR OTHER BASIS	PT I 1(e)	12	250 - 261	N
0200	TRANSACTION 3 GAIN AND LOSS ENTIRE YEAR	PT I 1(f)	12	262 - 273	N
0210	TRANSACTION 4 DESCRIPTION OF PROPERTY	PT I 1(a)	20	274 - 293	A/N
0220	TRANSACTION 4 DATE ACQUIRED	PT I 1(b)	8	294 - 301	FORMAT: MMDDYYYY OR "A" OR BLANK
0230	TRANSACTION 4 DATE SOLD	PT I 1(c)	8	302 - 309	FORMAT: MMDDYYYY OR BLANK
0240	TRANSACTION 4 GROSS SALES PRICE	PT I 1(d)	12	310 - 321	N OR "LIKE-KIND-EX"
0250	TRANSACTION 4 COST OR OTHER BASIS	PT I 1(e)	12	322 - 333	N
0260	TRANSACTION 4 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	334 - 345	N
0270	TRANSACTION 5 DESCRIPTION OF PROPERTY	PT I 1(a)	20	346 - 365	A/N
0280	TRANSACTION 5 DATE ACQUIRED	PT I 1(b)	8	366 - 373	FORMAT: MMDDYYYY OR "A" OR BLANK
0290	TRANSACTION 5 DATE SOLD	PT I 1(c)	8	374 - 381	FORMAT: MMDDYYYY OR BLANK
0300	TRANSACTION 5 GROSS SALES PRICE	PT I 1(d)	12	382 - 393	N OR "LIKE-KIND-EX"
0310	TRANSACTION 5 COST OR OTHER BASIS	PT I 1(e)	12	394 - 405	N
0320	TRANSACTION 5 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	406 - 417	N
0330	TRANSACTION 6 DESCRIPTION OF PROPERTY	PT I 1(a)	20	418 - 437	A/N
0340	TRANSACTION 6 DATE ACQUIRED	PT I 1(b)	8	438 - 445	FORMAT: MMDDYYYY OR "A" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0350	TRANSACTION 6 DATE SOLD	PT I 1(c)	8	446 -	453	FORMAT: MMDDYYYY OR BLANK
0360	TRANSACTION 6 GROSS SALES PRICE	PT I 1(d)	12	454 -	465	N OR "LIKE-KIND-EX"
0370	TRANSACTION 6 COST OR OTHER BASIS	PT I 1(e)	12	466 -	477	N
0380	TRANSACTION 6 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	478 -	489	N
0750	SHORT-TERM CAPITAL GAIN OR LOSS ENTIRE YEAR	PT I 2(f)	12	490 -	501	N
0760	SHORT-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORP. AND OTHER FIDUCIARIES ENTIRE YEAR	PT I 3(f)	12	502 -	513	N
0780	SHORT-TERM CAPITAL LOSS CARRYOVER ENTIRE YEAR	PT I 4(f)	12	514 -	525	N ***
0790	NET SHORT-TERM GAIN OR LOSS ENTIRE YEAR	PT I 5(f)	12	526 -	537	N
0800	TRANSACTION 1 DESCRIPTION OF PROPERTY	PT II 6(a)	20	538 -	557	A/N
0810	TRANSACTION 1 DATE ACQUIRED	PT II 6(b)	8	558 -	565	FORMAT: MMDDYYYY OR "A" OR BLANK
0820	TRANSACTION 1 DATE SOLD	PT II 6(c)	8	566 -	573	FORMAT: MMDDYYYY OR BLANK
0830	TRANSACTION 1 GROSS SALES PRICE	PT II 6(d)	12	574 -	585	N OR "LIKE-KIND-EX"
0840	TRANSACTION 1 COST OR OTHER BASIS	PT II 6(e)	12	586 -	597	N
0850	TRANSACTION 1 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	598 -	609	N
0855	TRANSACTION 1 28% RATE GAIN OR LOSS	PT II 6(g)	12	610 -	621	N
0860	TRANSACTION 2 DESCRIPTION OF PROPERTY	PT II 6(a)	20	622 -	641	A/N
0870	TRANSACTION 2 DATE ACQUIRED	PT II 6(b)	8	642 -	649	FORMAT: MMDDYYYY OR "A" OR BLANK
0880	TRANSACTION 2 DATE SOLD	PT II 6(c)	8	650 -	657	FORMAT: MMDDYYYY OR BLANK
0890	TRANSACTION 2 GROSS SALES PRICE	PT II 6(d)	12	658 -	669	N OR "LIKE-KIND-EX"
0900	TRANSACTION 2 COST OR OTHER BASIS	PT II 6(e)	12	670 -	681	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0910	TRANSACTION 2 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	682 - 693	N
0915	TRANSACTION 2 28% RATE GAIN OR LOSS	PT II 6(g)	12	694 - 705	N
0920	TRANSACTION 3 DESCRIPTION OF PROPERTY	PT II 6(a)	20	706 - 725	A/N
0930	TRANSACTION 3 DATE ACQUIRED	PT II 6(b)	8	726 - 733	FORMAT: MMDDYYYY OR "A" OR BLANK
0940	TRANSACTION 3 DATE SOLD	PT II 6(c)	8	734 - 741	FORMAT: MMDDYYYY OR BLANK
0950	TRANSACTION 3 GROSS SALES PRICE	PT II 6(d)	12	742 - 753	N OR "LIKE-KIND-EX"
0960	TRANSACTION 3 COST OR OTHER BASIS	PT II 6(e)	12	754 - 765	N
0970	TRANSACTION 3 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	766 - 777	N
0975	TRANSACTION 3 28% RATE GAIN OR LOSS	PT II 6(g)	12	778 - 789	N
0980	TRANSACTION 4 DESCRIPTION OF PROPERTY	PT II 6(a)	20	790 - 809	A/N
0990	TRANSACTION 4 DATE ACQUIRED	PT II 6(b)	8	810 - 817	FORMAT: MMDDYYYY OR "A" OR BLANK
1000	TRANSACTION 4 DATE SOLD	PT II 6(c)	8	818 - 825	FORMAT: MMDDYYYY OR BLANK
1010	TRANSACTION 4 GROSS SALES PRICE	PT II 6(d)	12	826 - 837	N OR "LIKE-KIND-EX"
1020	TRANSACTION 4 COST OR OTHER BASIS	PT II 6(e)	12	838 - 849	N
1030	TRANSACTION 4 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	850 - 861	N
1035	TRANSACTION 4 28% RATE GAIN OR LOSS	PT II 6(g)	12	862 - 873	N
1040	TRANSACTION 5 DESCRIPTION OF PROPERTY	PT II 6(a)	20	874 - 893	A/N
1050	TRANSACTION 5 DATE ACQUIRED	PT II 6(b)	8	894 - 901	FORMAT: MMDDYYYY OR "A" OR BLANK
1060	TRANSACTION 5 DATE SOLD	PT II 6(c)	8	902 - 909	FORMAT: MMDDYYYY OR BLANK
1070	TRANSACTION 5 GROSS SALES PRICE	PT II 6(d)	12	910 - 921	N OR "LIKE-KIND-EX"
1080	TRANSACTION 5 COST OR OTHER BASIS	PT II 6(e)	12	922 - 933	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1090	TRANSACTION 5 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	934 - 945	N
1095	TRANSACTION 5 28% RATE GAIN OR LOSS	PT II 6(g)	12	946 - 957	N
1100	TRANSACTION 6 DESCRIPTION OF PROPERTY	PT II 6(a)	20	958 - 977	A/N
1110	TRANSACTION 6 DATE ACQUIRED	PT II 6(b)	8	978 - 985	FORMAT: MMDDYYYY OR "A" OR BLANK
1120	TRANSACTION 6 DATE SOLD	PT II 6(c)	8	986 - 993	FORMAT: MMDDYYYY OR BLANK
1130	TRANSACTION 6 GROSS SALES PRICE	PT II 6(d)	12	994 - 1005	N OR "LIKE-KIND-EX"
1140	TRANSACTION 6 COST OR OTHER BASIS	PT II 6(e)	12	1006 - 1017	N
1150	TRANSACTION 6 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	1018 - 1029	N
1155	TRANSACTION 6 28% RATE GAIN OR LOSS	PT II 6(g)	12	1030 - 1041	N
1580	LONG TERM CAPITAL GAIN OR LOSS ENTIRE YEAR	PT II 7(f)	12	1042 - 1053	N
1585	LONG TERM 28% RATE CAPITAL GAIN OR LOSS	PT II 7(g)	12	1054 - 1065	N
1590	LONG TERM CAPITAL GAIN OR LOSS FROM PARTNERSHIPS, S CORP. AND OTHER FIDUCIARIES ENTIRE YEAR	PT II 8(f)	12	1066 - 1077	N
1595	LONG TERM 28% GAIN OR LOSS FROM PARTNERSHIPS, ETC.	PT II 8(g)	12	1078 - 1089	N
1600	CAPITAL GAIN DISTRIBUTION ENTIRE YEAR	PT II 9(f)	12	1090 - 1101	N ***
1605	CAPITAL GAIN DISTRIBUTIONS 28% RATE GAIN	PT II 9(g)	12	1102 - 1113	N ***
1610	GAIN FROM FORM 4797 ENTIRE YEAR	PT II 10(f)	12	1114 - 1125	N ***
1615	GAIN FROM FORM 4797 28% RATE GAIN	PT II 10(g)	12	1126 - 1137	N ***
1620	LONG TERM CAPITAL LOSS CARRYOVER (SCHEDULE D) ENTIRE YEAR	PT II 11(f)	12	1138 - 1149	N ***
1625	LONG TERM CAPITAL LOSS CARRYOVER (SCHEDULE D) 28% RATE GAIN	PT II 11(g)	12	1150 - 1161	N ***
1630	NET GAIN OR LOSS 28% RATE COMBINE LINES 6 - 11	PT II 12(g)	12	1162 - 1173	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1640	NET LONG TERM GAIN OR LOSS ENTIRE YEAR	PT II 13(f)	12	1174 - 1185		N
1650	NET SHORT TERM GAIN OR LOSS (BENEFICIARIES) ENTIRE YEAR	PT III 14(1)	12	1186 - 1197		N
1660	NET SHORT TERM GAIN OR LOSS (ESTATES OR TRUSTS) ENTIRE YEAR	PT III 14(2)	12	1198 - 1209		N
1670	NET SHORT TERM GAIN OR LOSS (TOTAL) ENTIRE YEAR	PT III 14(3)	12	1210 - 1221		N
1671	NET LONG TERM GAIN OR LOSS (BENEFICIARIES) 28% RATE	PT III 15a(1)	12	1222 - 1233		N
1672	NET LONG TERM GAIN OR LOSS (ESTATES OR TRUSTS) 28% RATE	PT III 15a(2)	12	1234 - 1245		N
1673	NET LONG TERM GAIN OR LOSS (TOTAL) 28% RATE	PT III 156a(3)	12	1246 - 1257		N
1677	NET LONG TERM GAIN (BENEFICIARIES) UNRECAPTURED	PT III 15b(1)	12	1258 - 1269		N
1678	NET LONG TERM GAIN (ESTATES OR TRUSTS) UNRECAPTURED	PT III 15b(2)	12	1270 - 1281		N
1679	NET LONG TERM GAIN (TOTAL) UNRECAPTURED	PT III 15b(3)	12	1282 - 1293		N
1680	NET LONG TERM GAIN OR LOSS (BENEFICIARIES)	PT III 15c(1)	12	1294 - 1305		N
1690	NET LONG TERM GAIN OR LOSS (ESTATES OR TRUSTS)	PT III 15c(2)	12	1306 - 1317		N
1700	NET LONG-TERM GAIN OR LOSS (TOTAL)	PT III 15c(3)	12	1318 - 1329		N
1710	TOTAL NET GAIN OR LOSS (BENEFICIARIES)	PT III 16(1)	12	1330 - 1341		N
1720	TOTAL NET GAIN OR LOSS (ESTATES OR TRUSTS)	PT III 16(2)	12	1342 - 1353		N
1730	TOTAL NET GAIN OR LOSS (TOTAL)	PT III 16(3)	12	1354 - 1365		N
9998	RESERVED		2	1366 - 1367		BLANK
9999	RECORD TERMINUS CHARACTER		1	1368 - 1368		"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0488
	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	NET LOSS FROM LINE 16 OR $3,000	PT IV 17	12	43 -	54	N ***
1770	TAXABLE INCOME FROM FORM 1041, LINE 22	PT V 18	12	55 -	66	N
1780	SMALLER OF LINE 15c OR 16 COLUMN (2)	PT V 19	12	67 -	78	N
1790	AMOUNT FROM FORM 4952, LINE 4e	PT V 20	12	79 -	90	N
1800	LINE 19 MINUS 20	PT V 21	12	91 -	102	N
1810	ADD LINES 14 AND 15a COLUMN (2)	PT V 22	12	103 -	114	N
1820	SMALLER OF LINE 15a COLUMN(2) OR 22	PT V 23	12	115 -	126	N
1830	AMOUNT FROM LINE 15b COLUMN (2)	PT V 24	12	127 -	138	N
1850	ADD LINES 23 AND 24	PT V 25	12	139 -	150	N
1860	LINE 21 MINUS LINE 25	PT V 26	12	151 -	162	N
1870	LINE 18 MINUS LINE 26	PT V 27	12	163 -	174	N
1880	SMALLER OF LINE 18 OR $ 1750	PT V 28	12	175 -	186	N |
1890	SMALLER OF LINE 27 OR 28	PT V 29	12	187 -	198	N
1900	LINE 18 MINUS LINE 21	PT V 30	12	199 -	210	N
1910	LARGER OF LINE 29 OR 30	PT V 31	12	211 -	222	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1920	TAX ON AMOUNT ON LINE 31 FROM 1999 TAX RATE SCHEDULE	PT V 32	12	223 - 234	N
1930	AMOUNT FROM LINE 28	PT V 33	12	235 - 246	N
1940	AMOUNT FROM LINE 27	PT V 34	12	247 - 258	N
1950	LINE 33 MINUS 34	PT V 35	12	259 - 270	N
1960	MULTIPLY LINE 35 BY 10%(.10)	PT V 36	12	271 - 282	N
1970	SMALLER OF LINE 18 OR 26	PT V 37	12	283 - 294	N
1980	AMOUNT FROM LINE 35	PT V 38	12	295 - 306	N
1990	LINE 37 MINUS 38	PT V 39	12	307 - 318	N
2000	MULTIPLY LINE 39 BY 20%(.20)	PT V 40	12	319 - 330	N
2010	SMALLER OF LINE 21 OR 24	PT V 41	12	331 - 342	N
2020	ADD LINES 21 AND 31	PT V 42	12	343 - 354	N
2030	AMOUNT FROM LINE 18	PT V 43	12	355 - 366	N
2040	LINE 42 MINUS 43	PT V 44	12	367 - 378	N
2050	LINE 41 MINUS 44	PT V 45	12	379 - 390	N
2060	MULTIPLY LINE 45 BY 25%(.25)	PT V 46	12	391 - 402	N
2070	AMOUNT FROM LINE 18	PT V 47	12	403 - 414	N
2080	ADD LINES 31, 35, 39, AND 45	PT V 48	12	415 - 426	N
2090	LINE 47 MINUS 48	PT V 49	12	427 - 438	N
2100	MULTIPLY LINE 49 BY 28%(.28)	PT V 50	12	439 - 450	N
2110	ADD LINES 32, 36, 40, 46, AND 50	PT V 51	12	451 - 462	N
2120	TAX ON AMOUNT ON LINE 18 FROM 1999 TAX RATE SCHEDULE	PT V 52	12	463 - 474	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2130	TAX	PT V 53	12	475 - 486	N
9998	RESERVED		1	487 - 487	BLANK
9999	RECORD TERMINUS CHARACTER		1	488 - 488	"#"

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

▶ **Attach to Form 1040 or Form 1041.** ▶ **See Instructions for Schedule E (Form 1040).**

OMB No. 1545-0074

1999

Attachment Sequence No. **13**

Name(s) shown on return

Your social security number 0009

Part I **Income or Loss From Rental Real Estate and Royalties** **Note:** *Report income and expenses from your business of renting personal property on* ***Schedule C*** *or* ***C-EZ*** *(see page E-1). Report farm rental income or loss from* ***Form 4835*** *on page 2, line 39.*

1	Show the kind and location of each **rental real estate property:**
A	0010
	0020
B	0030
	0040
C	0050
	0060

2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days, **or** • 10% of the total days rented at fair rental value? (See page E-1.)	Yes	No
A			0070
B			0080
C			0090

		Properties A	Properties B	Properties C	Totals (Add columns A, B, and C.)
Income:					
3 Rents received	3	0100	0110	0120	3 0130
4 Royalties received	4	0140	0150	0160	4 0170
Expenses:					
5 Advertising	5	0180	0190	0200	
6 Auto and travel (see page E-2)	6	0210	0220	0230	
7 Cleaning and maintenance	7	0240	0250	0260	
8 Commissions	8	0270	0280	0290	
9 Insurance	9	0300	0310	0320	
10 Legal and other professional fees	10	0330	0340	0350	
11 Management fees	11	0352	0354	0356	
12 Mortgage interest paid to banks, etc. (see page E-2) *0360	12	0370	0380	0390	12 0400
13 Other interest	13	0410	0420	0430	
14 Repairs	14	0440	0450	0460	
15 Supplies	15	0470	0480	0490	
16 Taxes	16	0500	0510	0520	
17 Utilities	17	0530	0540	0550	
18 Other (list) ▶ *0590	18	+0600	+0610	+0620	
0630		0640	0650	0660	
0670		0680	0690	0700	
0710		0720	0730	0740	
0750/NO ENTRY		0760/NO ENTRY	0770/NO ENTRY	0780/NO ENTRY	
19 Add lines 5 through 18	19	0790	0800	0810	19 0820
20 Depreciation expense or depletion (see page E-3)	20	0830	0840	0850	20 0860
21 Total expenses. Add lines 19 and 20	21	0870	0880	0890	
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-3 to find out if you must file **Form 6198**	22	0900	0910	0920	
23 Deductible rental real estate loss. **Caution:** *Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file* ***Form 8582****. Real estate professionals must complete line 42 on page 2*	23	(0930***)	(0940***)	(0950***)	
24 **Income.** Add positive amounts shown on line 22. **Do not** include any losses					24 0960
25 **Losses.** Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here					25 (0970***)
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2					26 0980

Name(s) shown on return. Do not enter name and social security number if shown on other side. | **Your social security number** 1009

Note: *If you report amounts from farming or fishing on Schedule E, you must enter your gross income from those activities on line 41 below. Real estate professionals must complete line 42 below.*

Part II Income or Loss From Partnerships and S Corporations

Note: *If you report a loss from an at-risk activity, you MUST check either column **(e)** or **(f)** on line 27 to describe your investment in the activity. See page E-5. If you check column **(f)**, you must attach **Form 6198.***

27	(a) Name	(b) Enter **P** for partnership; **S** for S corporation	(c) Check if foreign partnership	(d) Employer identification number	Investment At Risk? (e) All is at risk	(f) Some is not at risk
A	*1010	+1020	+1030	+1040	+1050	+1060
B	1150	1160	1170	1180	1190	1200
C	1290	1300	1310	1320	1330	1340
D	1430	1440	1450	1460	1470	1480
E	1570	1580	1590	1600	1610	1620

	Passive Income and Loss				Nonpassive Income and Loss					
	(g) Passive loss allowed (attach **Form 8582** if required)		(h) Passive income from **Schedule K-1**		(i) Nonpassive loss from **Schedule K-1**		(j) Section 179 expense deduction from **Form 4562**		(k) Nonpassive income from **Schedule K-1**	
A	1070***		+1080	+1090	+1100	+1110	+1120		+1130	+1140
B	1210		1220	1230	1240	1250	1260		1270	1280
C	1350		1360	1370	1380	1390	1400		1410	1420
D	1490		1500	1510	1520	1530	1540		1550	1560
E	1630		1640	1650	1660	1670	1680		1690	1700
28a Totals			1710						1720	
b Totals	1730				1740		1750			

29	Add columns (h) and (k) of line 28a	29	1760
30	Add columns (g), (i), and (j) of line 28b	30	(1770***)
31	Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below	31	1780

Part III Income or Loss From Estates and Trusts

32	(a) Name	(b) Employer identification number
A	*1790	+1800
B	1850	1860

	Passive Income and Loss				Nonpassive Income and Loss			
	(c) Passive deduction or loss allowed (attach **Form 8582** if required)		(d) Passive income from **Schedule K-1**		(e) Deduction or loss from **Schedule K-1**		(f) Other income from **Schedule K-1**	
A	1810**		+1820		+1830		+1840	
B	1870		1880		1890		1900	
33a Totals			1970				1980	
b Totals	1990				2000			

34	Add columns (d) and (f) of line 33a	34	2010
35	Add columns (c) and (e) of line 33b	35	(2020***)
36	Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below 2030 2040	36	2050

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

37	(a) Name	(b) Employer identification number	(c) Excess inclusion from **Schedules Q,** line 2c (see page E-6)	(d) Taxable income (net loss) from **Schedules Q,** line 1b	(e) Income from **Schedules Q,** line 3b
	*2060	+2070	+2080	+2090	+2100

38	Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below	38	2110

Part V Summary

39	Net farm rental income or (loss) from **Form 4835**. Also, complete line 41 below	39	2120
40	TOTAL income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on Form 1040, line 17 ▶	40	2130
41	**Reconciliation of Farming and Fishing Income.** Enter your **gross** farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), line 15b; Schedule K-1 (Form 1120S), line 23; and Schedule K-1 (Form 1041), line 14 (see page E-6)	41	2140
42	**Reconciliation for Real Estate Professionals.** If you were a real estate professional (see page E-4), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules	42	2150

SECTION 9.16 SCHEDULE E - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	- POS		FIELD DESCRIPTION
	BYTE COUNT		4	1	-	4	1404
	START RECORD SENTINEL		4	5	-	8	"****"
0000	RECORD ID		6	9	-	14	"SCHbbb"
0001	SCHEDULE TYPE		6	15	-	20	"Ebbbbb"
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
0009	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43	-	51	N
0010	PROPERTY KIND	A-1	37	52	-	88	A/N
0020	PROPERTY ADDRESS	A-1	37	89	-	125	A/N
0030	PROPERTY KIND	B-1	37	126	-	162	A/N
0040	PROPERTY ADDRESS	B-1	37	163	-	199	A/N
0050	PROPERTY KIND	C-1	37	200	-	236	A/N
0060	PROPERTY ADDRESS	C-1	37	237	-	273	A/N
0070	PERSONAL USE	A-2	1	274	-	274	"Y" OR "N"
0080	PERSONAL USE	B-2	1	275	-	275	"Y" OR "N" OR BLANK
0090	PERSONAL USE	C-2	1	276	-	276	"Y" OR "N" OR BLANK
0100	RENTS RECEIVED A	A-3	12	277	-	288	N
0110	RENTS RECEIVED B	B-3	12	289	-	300	N
0120	RENTS RECEIVED C	C-3	12	301	-	312	N
0130	TOTAL RENTS RECEIVED	3	12	313	-	324	N
0140	ROYALTIES RECEIVED A	A-4	12	325	-	336	N
0150	ROYALTIES RECEIVED B	B-4	12	337	-	348	N
0160	ROYALTIES RECEIVED C	C-4	12	349	-	360	N
0170	TOTALY ROYALTIES REC'D	4	12	361	-	372	N
0180	ADVERTISING A	A-5	12	373	-	384	N
0190	ADVERTISING B	B-5	12	385	-	396	N
0200	ADVERTISING C	C-5	12	397	-	408	N
0210	AUTO-TRAVEL A	A-6	12	409	-	420	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0220	AUTO-TRAVEL B	B-6	12	421 - 432	N
0230	AUTO-TRAVEL C	C-6	12	433 - 444	N
0240	CLEANING-MAINT A	A-7	12	445 - 456	N
0250	CLEANING-MAINT B	B-7	12	457 - 468	N
0260	CLEANING-MAINT C	C-7	12	469 - 480	N
0270	COMMISSIONS A	A-8	12	481 - 492	N
0280	COMMISSIONS B	B-8	12	493 - 504	N
0290	COMMISSIONS C	C-8	12	505 - 516	N
0300	INSURANCE A	A-9	12	517 - 528	N
0310	INSURANCE B	B-9	12	529 - 540	N
0320	INSURANCE C	C-9	12	541 - 552	N
0330	LEGAL-PRO FEES A	A-10	12	553 - 564	N
0340	LEGAL-PRO FEES B	B-10	12	565 - 576	N
0350	LEGAL-PRO FEES C	C-10	12	577 - 588	N
0352	MANAGEMENT FEES A	A-11	12	589 - 600	N
0354	MANAGEMENT FEES B	B-11	12	601 - 612	N
0356	MANAGEMENT FEES C	C-11	12	613 - 624	N
*0360	MORTGAGE INTEREST PAID TO BANKERS	12	6	625 - 630	"STMbnn" OR BLANK
0370	MORTGAGE INTEREST A	A-12	12	631 - 642	N
0380	MORTGAGE INTEREST B	B-12	12	643 - 654	N
0390	MORTGAGE INTEREST C	C-12	12	655 - 666	N
0400	TOTAL MORT INTEREST	12	12	667 - 678	N
0410	OTHER INTEREST A	A-13	12	679 - 690	N
0420	OTHER INTEREST B	B-13	12	691 - 702	N
0430	OTHER INTEREST C	C-13	12	703 - 714	N
0440	REPAIRS A	A-14	12	715 - 726	N
0450	REPAIRS B	B-14	12	727 - 738	N
0460	REPAIRS C	C-14	12	739 - 750	N
0470	SUPPLIES A	A-15	12	751 - 762	N
0480	SUPPLIES B	B-15	12	763 - 774	N
0490	SUPPLIES C	C-15	12	775 - 786	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0500	TAXES A	A-16	12	787 - 798	N
0510	TAXES B	B-16	12	799 - 810	N
0520	TAXES C	C-16	12	811 - 822	N
0530	UTILITIES A	A-17	12	823 - 834	N
0540	UTILITIES B	B-17	12	835 - 846	N
0550	UTILITIES C	C-17	12	847 - 858	N
*0590	OTHER-DESCRIPTION 1	18	25	859 - 883	A/N OR "STMbnn"
+0600	OTHER AMOUNT A	A-18	12	884 - 895	N
+0610	OTHER AMOUNT B	B-18	12	896 - 907	N
+0620	OTHER AMOUNT C	C-18	12	908 - 919	N
0630	OTHER-DESCRIPTION 2	18	25	920 - 944	A/N
0640	OTHER AMOUNT A	A-18	12	945 - 956	N
0650	OTHER AMOUNT B	B-18	12	957 - 968	N
0660	OTHER AMOUNT C	C-18	12	969 - 980	N
0670	OTHER-DESCRIPTION 3	18	25	981 - 1005	A/N
0680	OTHER AMOUNT A	A-18	12	1006 - 1017	N
0690	OTHER AMOUNT B	B-18	12	1018 - 1029	N
0700	OTHER AMOUNT C	C-18	12	1030 - 1041	N
0710	OTHER-DESCRIPTION 4	A-18	25	1042 - 1066	A/N
0720	OTHER AMOUNT A	A-18	12	1067 - 1078	N
0730	OTHER AMOUNT B	B-18	12	1079 - 1090	N
0740	OTHER AMOUNT C	C-18	12	1091 - 1102	N
0750	OTHER-DESCRIPTION 5	18	25	1103 - 1127	NO ENTRY
0760	OTHER AMOUNT A	A-18	12	1128 - 1139	NO ENTRY
0770	OTHER AMOUNT B	B-18	12	1140 - 1151	NO ENTRY
0780	OTHER AMOUNT C	C-18	12	1152 - 1163	NO ENTRY
0790	TOT EXPENSES LESS DEPREC A	A-19	12	1164 - 1175	N
0800	TOT EXPENSES LESS DEPREC B	B-19	12	1176 - 1187	N
0810	TOT EXPENSES LESS DEPREC C	C-19	12	1188 - 1199	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0820	TOT EXPENSES LESS DEPREC	19	12	1200 - 1211		N
0830	DEPREC EXPENSE A	A-20	12	1212 - 1223		N
0840	DEPREC EXPENSE B	B-20	12	1224 - 1235		N
0850	DEPREC EXPENSE C	C-20	12	1236 - 1247		N
0860	TOTAL DEPRECIATION	20	12	1248 - 1259		N
0870	TOTAL EXPENSES A	A-21	12	1260 - 1271		N
0880	TOTAL EXPENSES B	B-21	12	1272 - 1283		N
0890	TOTAL EXPENSES C	C-21	12	1284 - 1295		N
0900	NET RENTAL INCOME A	A-22	12	1296 - 1307		N
0910	NET RENTAL INCOME B	B-22	12	1308 - 1319		N
0920	NET RENTAL INCOME C	C-22	12	1320 - 1331		N
0930	DEDUCTIBLE RENTAL REAL ESTATE (LOSS) A	A-23	12	1332 - 1343		N ***
0940	DEDUCTIBLE RENTAL REAL ESTATE (LOSS) B	B-23	12	1344 - 1355		N ***
0950	DEDUCTIBLE RENTAL REAL ESTATE (LOSS) C	C-23	12	1356 - 1367		N ***
0960	TOTAL INCOME	24	12	1368 - 1379		N
0970	TOTAL LOSSES	25	12	1380 - 1391		N ***
0980	TOTAL INCOME OR LOSSES	26	12	1392 - 1403		N
9999	RECORD TERMINUS CHARACTER		1	1404 - 1404		"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1196
	START RECORD SENTINEL		4	5 - 8	"****"
1000	RECORD ID		6	9 - 14	"SCHbbb"
1001	SCHEDULE TYPE		6	15 - 20	"Ebbbbb"
1002	PAGE NUMBER		5	21 - 25	"PG02b"
1003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1004	FILLER		1	35 - 35	BLANK
1005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
1009	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	N
*1010	PART/S-CORP NAME A	27A(a)	34	52 - 85	A/N OR "STMbnn"
+1020	PART/S-CORP IND	27A(b)	1	86 - 86	"P" OR "S" OR BLANK
+1030	FOREIGN PARTNER	27A(c)	1	87 - 87	"X" OR BLANK
+1040	PART/S-CORP EIN	27A(d)	9	88 - 96	N
+1050	ALL IS AT RISK	27A(e)	1	97 - 97	"X" OR BLANK
+1060	SOME IS NOT AT RISK	27A(f)	1	98 - 98	"X" OR BLANK
1070	PART/S-CORP PASSIVE F8582 LOSS	27A(g)	12	99 - 110	N **
+1080	PART/S-CORP PASSIVE SCH K-1 INCOME	27A(h)	12	111 - 122	N
+1090	PYA INDICATOR	27A(h)	3	123 - 125	"PYA" OR BLANK
+1100	PART/S-CORP NONPASSIVE SCH K-1 LOSS	27A(i)	12	126 - 137	N
+1110	PYA INDICATOR	27A(i)	3	138 - 140	"PYA" OR BLANK
+1120	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	27A(j)	12	141 - 152	N
+1130	PART/S-CORP NONPASSIVE SCH K-1 INCOME	27A(k)	12	153 - 164	N
+1140	PYA INDICATOR	27A(k)	3	165 - 167	"PYA" OR BLANK
1150	PART/S-CORP NAME B	27B(a)	34	168 - 201	A/N
1160	PART/S-CORP IND	27B(b)	1	202 - 202	"P" OR "S" OR BLANK
1170	FOREIGN PARTNER	27B(c)	1	203 - 203	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1180	PART/S-CORP EIN	27B(d)	9	204 - 212	N
1190	ALL IS AT RISK	27B(e)	1	213 - 213	"X" OR BLANK
1200	SOME IS NOT AT RISK	27B(f)	1	214 - 214	"X" OR BLANK
1210	PART/S-CORP PASSIVE F8582 LOSS	27B(g)	12	215 - 226	N
1220	PART/S-CORP PASSIVE SCH K-1 INCOME	27B(h)	12	227 - 238	N
1230	PYA INDICATOR	27B(h)	3	239 - 241	"PYA" OR BLANK
1240	PART/S-CORP NONPASSIVE SCH K-1 LOSS	27B(i)	12	242 - 253	N
1250	PYA INDICATOR	27B(i)	3	254 - 256	"PYA" OR BLANK
1260	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	27B(j)	12	257 - 268	N
1270	PART/S-CORP NONPASSIVE SCH K-1 INCOME	27B(k)	12	269 - 280	N
1280	PYA INDICATOR	27B(k)	3	281 - 283	"PYA" OR BLANK
1290	PART/S-CORP NAME C	27C(a)	34	284 - 317	A/N
1300	PART/S-CORP IND	27C(b)	1	318 - 318	"P" OR "S" OR BLANK
1310	FOREIGN PARTNER	27C(c)	1	319 - 319	"X" OR BLANK
1320	PART/S-CORP EIN	27C(d)	9	320 - 328	N
1330	ALL IS AT RISK	27C(e)	1	329 - 329	"X" OR BLANK
1340	SOME IS NOT AT RISK	27C(f)	1	330 - 330	"X" OR BLANK
1350	PART/S-CORP PASSIVE F8582 LOSS	27C(g)	12	331 - 342	N
1360	PART/S-CORP PASSIVE SCH K-1 INCOME	27S(h)	12	343 - 354	N
1370	PYA INDICATOR	27C(h)	3	355 - 357	"PYA" OR BLANK
1380	PART/S-CORP NONPASSIVE SCH K-1 LOSS	27C(i)	12	358 - 369	N
1390	PYA INDICATOR	27C(i)	3	370 - 372	"PYA" OR BLANK
1400	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	27B(j)	12	373 - 384	N
1410	PART/S-CORP NONPASSIVE SCH K-1 INCOME	27C(k)	12	385 - 396	N
1420	PYA INDICATOR	27C(k)	3	397 - 399	"PYA" OR BLANK
1430	PART/S-CORP NAME D	27D(a)	34	400 - 433	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1440	PART/S-CORP IND	27D(b)	1	434 - 434	"P" OR "S" OR BLANK
1450	FOREIGN PARTNER	27D(c)	1	435 - 435	"X" OR BLANK
1460	PART/S-CORP EIN	27D(d)	9	436 - 444	N
1470	ALL IS AT RISK	27D(e)	1	445 - 445	"X" OR BLANK
1480	SOME IS NOT AT RISK	27D(f)	1	446 - 446	"X" OR BLANK
1490	PART/S-CORP PASSIVE F8582 LOSS	27D(g)	12	447 - 458	N
1500	PART/S-CORP PASSIVE SCH K-1 INCOME	27D(h)	12	459 - 470	N
1510	PYA INDICATOR	27D(h)	3	471 - 473	"PYA" OR BLANK
1520	PART/S-CORP NONPASSIVE SCH K-1 LOSS	27D(i)	12	474 - 485	N
1530	PYA INDICATOR	27D(i)	3	486 - 488	"PYA" OR BLANK
1540	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	27B(j)	12	489 - 500	N
1550	PART/S-CORP NONPASSIVE SCH K-1 INCOME	27D(k)	12	501 - 512	N
1560	PYA INDICATOR	27D(k)	3	513 - 515	"PYA" OR BLANK
1570	PART/S-CORP NAME E	27E(a)	34	516 - 549	A/N
1580	PART/S-CORP IND	27E(b)	1	550 - 550	"P" OR "S" OR BLANK
1590	FOREIGN PARTNER	27E(c)	1	551 - 551	"X" OR BLANK
1600	PART/S-CORP EIN	27E(d)	9	552 - 560	N
1610	ALL IS AT RISK	27E(e)	1	561 - 561	"X" OR BLANK
1620	SOME IS NOT AT RISK	27E(f)	1	562 - 562	"X" OR BLANK
1630	PART/S-CORP PASSIVE F8582 LOSS	27E(g)	12	563 - 574	N
1640	PART/S-CORP PASSIVE SCH K-1 INCOME	27E(h)	12	575 - 586	N
1650	PYA INDICATOR	27E(h)	3	587 - 589	"PYA" OR BLANK
1660	PART/S-CORP NONPASSIVE SCH K-1 LOSS	27E(i)	12	590 - 601	N
1670	PYA INDICATOR	27E(i)	3	602 - 604	"PYA" OR BLANK
1680	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	27E(j)	12	605 - 616	N
1690	PART/S-CORP NONPASSIVE SCH K-1 INCOME	27E(k)	12	617 - 628	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1700	PYA INDICATOR	27E(k)	3	629 - 631	"PYA" OR BLANK
1710	TOTAL PART/S-CORP SCH K-1 PASSIVE INC	28a(h)	12	632 - 643	N
1720	TOTAL PART/S-CORP SCH K-1 NONPASSIVE INC	28a(k)	12	644 - 655	N
1730	TOTAL PASSIVE F8582 LOSS	28b(g)	12	656 - 667	N
1740	TOTAL NONPASSIVE SCH K-1 LOSS	28b(i)	12	668 - 679	N
1750	TOTAL NONPASSIVE SEC 179 DEDUCTION	28b(j)	12	680 - 691	N
1760	TOT PART/S-CORP INCOME	29	12	692 - 703	N
1770	TOT PART/S-CORP LOSS AND SEC 179 DEDUCTION	30	12	704 - 715	N ***
1780	NET PART/S-CORP INCOME OR LOSS	31	12	716 - 727	N
*1790	ESTATE/TRUST NAME A	32A(a)	56	728 - 783	A/N OR "STMbnn"
+1800	ESTATE/TRUST EIN	32A(b)	9	784 - 792	N
1810	PASSIVE F8582 LOSS	32A(c)	12	793 - 804	N **
+1820	PASSIVE SCH K-1 INCOME	32A(d)	12	805 - 816	N
+1830	NONPASSIVE SCH K-1 LOSS	32A(e)	12	817 - 828	N
+1840	NONPASSIVE SCH K-1 INC	32A(f)	12	829 - 840	N
1850	ESTATE/TRUST NAME B	32B(a)	56	841 - 896	A/N
1860	ESTATE/TRUST EIN	32B(b)	9	897 - 905	N
1870	PASSIVE F8582 LOSS	32B(c)	12	906 - 917	N
1880	PASSIVE SCH K-1 INCOME	32B(d)	12	918 - 929	N
1890	NONPASSIVE SCH K-1 LOSS	32B(e)	12	930 - 941	N
1900	NONPASSIVE SCH K-1 INC	32B(f)	12	942 - 953	N
1970	TOTAL PASSIVE SCH K-1 INCOME	33a(d)	12	954 - 965	N
1980	TOTAL NONPASSIVE SCH K-1 INCOME	33a(f)	12	966 - 977	N
1990	TOTAL PASSIVE F8582 LOSS	33b(c)	12	978 - 989	N
2000	TOTAL NONPASSIVE SCH K-1 LOSS	33b(e)	12	990 - 1001	N
2010	TOT ESTATE/TRUST INCOME	34	12	1002 - 1013	N
2020	TOT ESTATE/TRUST LOSS	35	12	1014 - 1025	N ***

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2030	SCH K-1 ES PAYMENTS LITERAL	36	18	1026 - 1043	"ESbPAYMENTbCLAIMED" OR BLANK
2040	SCH K-1 ES PAYMENTS AMOUNT	36	12	1044 - 1055	N
2050	TOTAL ESTATE/TRUST NET INCOME/LOSS	36	12	1056 - 1067	N
*2060	REMIC NAME	37(a)	20	1068 - 1087	A/N OR "STMbnn"
+2070	REMIC EIN	37(b)	9	1088 - 1096	N
+2080	REMIC EXCESS INCLUSION	37(c)	12	1097 - 1108	N
+2090	REMIC SCH Q TAXABLE INCOME NET LOSS	37(d)	12	1109 - 1120	N
+2100	REMIC SCH Q LINE 3 INCOME	37(e)	12	1121 - 1132	N
2110	TOTAL REMIC INCOME	38	12	1133 - 1144	N
2120	NET FARM RENTAL INCOME/LOSS	39	12	1145 - 1156	N
2130	TOTAL INCOME (LOSS)	40	12	1157 - 1168	N
2140	FARMING/FISHING INCOME	41	12	1169 - 1180	N
2150	REAL ESTATE PROFESSIONALS	42	12	1181 - 1192	N
9998	RESERVED		3	1193 - 1195	BLANK
9999	RECORD TERMINUS CHARACTER		1	1196 - 1196	"#"

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

► Attach to Form 1040, Form 1041, Form 1065, or Form 1065-B.

► See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

1999

Attachment Sequence No. **14**

Name of proprietor

Social security number (SSN) 0010

A Principal product. Describe in one or two words your principal crop or activity for the current tax year. 0020

B Enter code from Part IV ► 0030

D Employer ID number (EIN), if any 0060

C Accounting method: (1) ☐ Cash 0040 (2) ☐ Accrual 0050

E Did you "materially participate" in the operation of this business during 1999? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No 0080

Part I **Farm Income—Cash Method. Complete Parts I and II** (Accrual method taxpayers complete Parts II and III, and line 11 of Part I.) **Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.**

1	Sales of livestock and other items you bought for resale	1	0110				
2	Cost or other basis of livestock and other items reported on line 1	2	0120				
3	Subtract line 2 from line 1				3	0130	
4	Sales of livestock, produce, grains, and other products you raised				4	0140	
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a	0150	5b Taxable amount	5b	0160	
6a	Agricultural program payments (see page F-2)	6a	0170	6b Taxable amount	6b	0180	
7	Commodity Credit Corporation (CCC) loans (see page F-3):						
a	CCC loans reported under election				7a	0190	@0200
b	CCC loans forfeited	7b	0210	7c Taxable amount	7c	0220	
8	Crop insurance proceeds and certain disaster payments (see page F-3):						
a	Amount received in 1999	8a	0230	8b Taxable amount	8b	0240	
*0250 c	If election to defer to 2000 is attached, check here ► ☐ 0260			8d Amount deferred from 1998	8d	0270	
9	Custom hire (machine work) income				9	0280	
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)				10	0290	
11	**Gross income.** Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51 ►				11	0300	

Part II **Farm Expenses—Cash and Accrual Method. Do not** include personal or living expenses such as taxes, insurance, repairs, etc., on your home.

12	Car and truck expenses (see page F-4—also attach **Form 4562**)	12	0320	25	Pension and profit-sharing plans	25	0480
13	Chemicals	13	0330	26	Rent or lease (see page F-5):		
14	Conservation expenses (see page F-4)	14	0340/NO ENTRY	a	Vehicles, machinery, and equipment	26a	0490
15	Custom hire (machine work)	15	0350	b	Other (land, animals, etc.)	26b	0500
16	Depreciation and section 179 expense deduction not claimed elsewhere (see page F-4)	16	0360	27	Repairs and maintenance	27	0510
				28	Seeds and plants purchased	28	0520
				29	Storage and warehousing	29	0530
17	Employee benefit programs other than on line 25	17	0370	30	Supplies purchased	30	0540
				31	Taxes	31	0550
18	Feed purchased	18	0380	32	Utilities	32	0560
19	Fertilizers and lime	19	0390	33	Veterinary, breeding, and medicine	33	0570
20	Freight and trucking	20	0400	34	Other expenses (specify): *0580		
21	Gasoline, fuel, and oil	21	0410	a	0590	34a	0600
22	Insurance (other than health)	22	0420	b	0610	34b	0620
23	Interest:			c	0630	34c	0640
*0450 a	Mortgage (paid to banks, etc.)	23a	0430	d	0650	34d	0660
*0460 b	Other	23b	0440	e	0670	34e	0680
24	Labor hired (less employment credits)	24	0470	f	0690	34f	0700

35	**Total expenses.** Add lines 12 through 34f ►	35	0710
36	**Net farm profit or (loss).** Subtract line 35 from line 11. If a profit, enter on **Form 1040, line 18,** and ALSO on **Schedule SE, line 1.** If a loss, you MUST go on to line 37 (estates, trusts, and partnerships, see page F-6). 0720	36	0730

37 If you have a loss, you MUST check the box that describes your investment in this activity (see page F-6).
- If you checked 37a, enter the loss on **Form 1040, line 18,** and ALSO on **Schedule SE, line 1.**
- If you checked 37b, you MUST attach **Form 6198.**

37a ☐ All investment is at risk. 0740
37b ☐ Some investment is not at risk. 0750

Part III Farm Income—Accrual Method (see page F-6)

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and do not include this livestock on line 46 below.

38	Sales of livestock, produce, grains, and other products during the year					38	0780
39a	Total cooperative distributions (Form(s) 1099-PATR)	39a	0790	39b	Taxable amount	39b	0800
40a	Agricultural program payments	40a	0810	40b	Taxable amount	40b	0820
41	Commodity Credit Corporation (CCC) loans:						
a	CCC loans reported under election					41a	0830
b	CCC loans forfeited	41b	0840	41c	Taxable amount	41c	0850
42	Crop insurance proceeds					42	0860
43	Custom hire (machine work) income					43	0870
44	Other income, including Federal and state gasoline or fuel tax credit or refund					44	0880
45	Add amounts in the right column for lines 38 through 44					45	0890
46	Inventory of livestock, produce, grains, and other products at beginning of the year	46	0900				
47	Cost of livestock, produce, grains, and other products purchased during the year	47	0910				
48	Add lines 46 and 47	48	0920				
49	Inventory of livestock, produce, grains, and other products at end of year	49	0930				
50	Cost of livestock, produce, grains, and other products sold. Subtract line 49 from line 48*					50	0940
51	**Gross income.** Subtract line 50 from line 45. Enter the result here and on page 1, line 11 ►					51	0950

*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 49 is larger than the amount on line 48, subtract line 48 from line 49. Enter the result on line 50. Add lines 45 and 50. Enter the total on line 51.

Part IV Principal Agricultural Activity Codes

Caution. File **Schedule C** (Form 1040), Profit or Loss From Business, or **Schedule C-EZ** (Form 1040), Net Profit From Business, instead of Schedule F if:

- Your principal source of income is from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis, or
- You are engaged in the business of breeding, raising, and caring for dogs, cats, or other pet animals.

These codes for the Principal Agricultural Activity classify farms by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select one of the following codes and enter the six-digit number on page 1, line B:

Crop Production

111100 Oilseed and grain farming
111210 Vegetable and melon farming
111300 Fruit and tree nut farming
111400 Greenhouse, nursery, and floriculture production
111900 Other crop farming

Animal Production

112111 Beef cattle ranching and farming
112112 Cattle feedlots
112120 Dairy cattle and milk production
112210 Hog and pig farming
112300 Poultry and egg production
112400 Sheep and goat farming
112510 Animal aquaculture
112900 Other animal production

Forestry and Logging

113000 Forestry and logging (including forest nurseries and timber tracts)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0836
	START RECORD SENTINEL		4	5 -	8	"****"
0000	RECORD ID		6	9 -	14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 -	20	"Fbbbbb"
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	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
0060	EMPLOYER ID NUMBER	D	9	110 -	118	N
0080	DID YOU "MATERIALLY PARTICIPATE" IN THIS BUSINESS	E	1	119 -	119	"Y" OR "N"
0110	SALES OF LIVESTOCK	PT I 1	12	120 -	131	N
0120	COST OF LIVESTOCK	PT I 2	12	132 -	143	N
0130	LINE 1 MINUS LINE 2	PT I 3	12	144 -	155	N
0140	SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS	PT I 4	12	156 -	167	N
0150	TOTAL COOPERATIVE DISTRIBUTIONS	PT I 5a	12	168 -	179	N
0160	TOTAL COOPERATIVE TAXABLE AMOUNT	PT I 5b	12	180 -	191	N
0170	AGRICULTURAL PROGRAM PAYMENTS	PT I 6a	12	192 -	203	N
0180	AGRICULTURAL PROGRAM TAXABLE AMOUNT	PT I 6b	12	204 -	215	N
0190	CCC LOANS REPORTED UNDER ELECTION	PT I 7a	12	216 -	227	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
@0200	CCC LOANS STATEMENT	PT I 7a	6	228 - 233	"STMbnn" OR BLANK
0210	CCC LOANS FORFEITED OR REPAID	PT I 7b	12	234 - 245	N
0220	CCC LOANS TAXABLE AMOUNT	PT I 7c	12	246 - 257	N
0230	CROP INSURANCE PROCEEDS AMOUNT RECEIVED IN 199X	PT I 8a	12	258 - 269	N
0240	CROP INSURANCE PROCEEDS TAXABLE AMOUNT	PT I 8b	12	270 - 281	N
*0250	ELECTION TO DEFER	PT I 8c	6	282 - 287	"STMbnn" OR BLANK
0260	ELECTION TO DEFER	PT I 8c	1	288 - 288	"X" OR BLANK
0270	AMOUNT DEFERRED	PT I 8d	12	289 - 300	N
0280	CUSTOM HIRE	PT I 9	12	301 - 312	N
0290	OTHER INCOME, INCLUDING FEDERAL AND STATE GASOLINE	PT I 10	12	313 - 324	N
0300	ADD AMOUNTS IN COL 3-10	PT I 11	12	325 - 336	N
0320	CAR AND TRUCK EXPENSES (FORM 4562)	PT II 12	12	337 - 348	N
0330	CHEMICAL	PT II 13	12	349 - 360	N
0340	CONSERVATION EXPENSES	PT II 14	12	361 - 372	NO ENTRY
0350	CUSTOM HIRE	PT II 15	12	373 - 384	N
0360	DEPRECIATION AND SEC 179 EXPENSE DEDUCTION	PT II 16	12	385 - 396	N
0370	EMPLOYEE BENEFIT PROGRAMS	PT II 17	12	397 - 408	N
0380	FEED PURCHASED	PT II 18	12	409 - 420	N
0390	FERTILIZERS AND LIME	PT II 19	12	421 - 432	N
0400	FREIGHT AND TRUCKING	PT II 20	12	433 - 444	N
0410	GASOLINE, FUEL AND OIL	PT II 21	12	445 - 456	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0420	INSURANCE	PT II 22	12	457 - 468	N
0430	MORTGAGE	PT II 23a	12	469 - 480	N
0440	OTHER	PT II 23b	12	481 - 492	N
*0450	FORM 1098 NAME/ADDRESS	PT II 23a	6	493 - 498	"STMbnn" OR BLANK
*0460	INTEREST NOT ON FORM 1098	PT II 23b	6	499 - 504	"STMbnn" OR BLANK
0470	LABOR HIRED	PT II 24	12	505 - 516	N
0480	PENSION AND PROFIT-SHARING PLANS	PT II 25	12	517 - 528	N
0490	RENT OR LEASE VEHICLES, MACHINERY AND EQUIP	PT II 26a	12	529 - 540	N
0500	OTHER (LAND, ANIMALS, ETC)	PT II 26b	12	541 - 552	N
0510	REPAIRS AND MAINTENANCE	PT II 27	12	553 - 564	N
0520	SEEDS AND PLANTS PURCHASED	PT II 28	12	565 - 576	N
0530	STORAGE AND WAREHOUSING	PT II 29	12	577 - 588	N
0540	SUPPLIES PURCHASED	PT II 30	12	589 - 600	N
0550	TAXES	PT II 31	12	601 - 612	N
0560	UTILITIES	PT II 32	12	613 - 624	N
0570	VETERINARY FEES AND MEDICINE	PT II 33	12	625 - 636	N
*0580	OTHER EXPENSES	PT II 34	6	637 - 642	"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	643 - 657	A/N
0600	OTHER EXPENSES	PT II 34a	12	658 - 669	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0610	OTHER EXPENSES (SPECIFY)	PT II 34b	15	670 - 684	A/N
0620	OTHER EXPENSES	PT II 34b	12	685 - 696	N
0630	OTHER EXPENSES (SPECIFY)	PT II 34c	15	697 - 711	A/N
0640	OTHER EXPENSES	PT II 34c	12	712 - 723	N
0650	OTHER EXPENSES (SPECIFY)	PT II 34d	15	724 - 738	A/N
0660	OTHER EXPENSES	PT II 34d	12	739 - 750	N
0670	OTHER EXPENSES (SPECIFY)	PT II 34e	15	751 - 765	A/N
0680	OTHER EXPENSES	PT II 34e	12	766 - 777	N
0690	OTHER EXPENSES (SPECIFY)	PT II 34f	15	778 - 792	A/N
0700	OTHER EXPENSES	PT II 34f	12	793 - 804	N
0710	ADD AMOUNTS ON LINE 12 - 34f	PT II 35	12	805 - 816	N
0720	PAL INDICATOR	36	3	817 - 819	"PAL" OR BLANK
0730	NET FARM PROFIT OR (LOSS)	PT II 36	12	820 - 831	N
0740	ALL INVESTMENT IS AT RISK	PT II 37a	1	832 - 832	"X" OR BLANK
0750	SOME INVESTMENT IS NOT AT RISK	PT II 37b	1	833 - 833	"X" OR BLANK
9998	RESERVED		2	834 - 835	BLANK
9999	RECORD TERMINUS CHARACTER		1	836 - 836	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0260
	START RECORD SENTINEL		4	5 -	8	"****"
0770	RECORD ID		6	9 -	14	"SCHbbb"
0771	SCHEDULE TYPE		6	15 -	20	"Fbbbbb"
0772	PAGE NUMBER		5	21 -	25	"PG02b"
0773	EMPLOYER IDENTIFICATION NUMBER		9	26 -	34	N nnnnnnnnn
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
0840	CCC LOANS FORFEITED OR REPAID WITH CERTIFICATES	PT III 41b	12	115 -	126	N
0850	CCC LOANS FORFEITED TAXABLE AMOUNT	PT III 41c	12	127 -	138	N
0860	CROP INSURANCE PROCEEDS	PT III 42	12	139 -	150	N
0870	CUSTOM HIRE INCOME	PT III 43	12	151 -	162	N
0880	OTHER INCOME INCLUDING FEDERAL AND STATE GASOLINE OR FUEL TAX	PT III 44	12	163 -	174	N
0890	ADD AMOUNTS FOR LINES 38-44	PT III 45	12	175 -	186	N
0900	INVENTORY OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS BEGINNING OF YEAR	PT III 46	12	187 -	198	N
0910	COST OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS DURING OF YEAR	PT III 47	12	199 -	210	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0920	ADD LINES 46 AND 47	PT III 48	12	211 - 222	N
0930	INVENTORY OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS END OF YEAR	PT III 49	12	223 - 234	N
0940	COST OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS SOLD (LINE 48 MINUS LINE 49)	PT III 50	12	235 - 246	N
0950	LINE 45 MINUS LINE 50	PT III 51	12	247 - 258	N
9998	RESERVED		1	259 - 259	BLANK
9999	RECORD TERMINUS CHARACTER		1	260 - 260	"#"

SCHEDULE J (Form 1041)

Department of the Treasury
Internal Revenue Service

Accumulation Distribution for Certain Complex Trusts

► **Attach to Form 1041.**

► **See the Instructions for Form 1041.**

OMB No. 1545-0092

1999

Name of trust

Employer identification number 0010

Part I Accumulation Distribution in 1999

Note: *See the Form 4970 instructions for certain income that minors may exclude and special rules for multiple trusts.*

1 Other amounts paid, credited, or otherwise required to be distributed for 1999 (from Schedule B of Form 1041, line 10)			1	0020
2 Distributable net income for 1999 (from Schedule B of Form 1041, line 7)	2	0030		
3 Income required to be distributed currently for 1999 (from Schedule B of Form 1041, line 9)	3	0040		
4 Subtract line 3 from line 2. If zero or less, enter -0-			4	0050
5 Accumulation distribution for 1999. Subtract line 4 from line 1			5	0060

Part II Ordinary Income Accumulation Distribution (Enter the applicable throwback years below.)

Note: *If the distribution is thrown back to more than five years (starting with the earliest applicable tax year beginning after 1968), attach additional schedules. (If the trust was a simple trust, see Regulations section 1.665(e)-1A(b).)*		**Throwback year ending** 19 0070	**Throwback year ending** 19 0200	**Throwback year ending** 19 0330	**Throwback year ending** 19 0460	**Throwback year ending** 19 0590
6 Distributable net income (see page 29 of the instructions)	6	0080	0210	0340	0470	0600
7 Distributions (see page 29 of the instructions)	7	0090	0220	0350	0480	0610
8 Subtract line 7 from line 6	8	0100	0230	0360	0490	0620
9 Enter amount from page 2, line 25 or line 31, as applicable	9	0110	0240	0370	0500	0630
10 Undistributed net income Subtract line 9 from line 8	10	0120	0250	0380	0510	0640
11 Enter amount of prior accumulation distributions thrown back to any of these years	11	0130	0260	0390	0520	0650
12 Subtract line 11 from line 10	12	0140	0270	0400	0530	0660
13 Allocate the amount on line 5 to the earliest applicable year first. Do not allocate an amount greater than line 12 for the same year (see page 29 of the instructions)	13	0150	0280	0410	0540	0670
14 Divide line 13 by line 10 and multiply result by amount on line 9	14	0160	0290	0420	0550	0680
15 Add lines 13 and 14	15	0170	0300	0430	0560	0690
16 Tax-exempt interest included on line 13 (see page 29 of the instructions)	16	0180	0310	0440	0570	0700
17 Subtract line 16 from line 15	17	0190	0320	0450	0580	0710

Part III **Taxes Imposed on Undistributed Net Income** (Enter the applicable throwback years below.) (see page 29 of the instructions)

Note: *If more than five throwback years are involved, attach additional schedules. If the trust received an accumulation distribution from another trust, see Regulations section 1.665(d)-1A.*

If the trust elected the alternative tax on capital gains (repealed for tax years beginning after 1978), **SKIP** lines 18 through 25 and **COMPLETE** lines 26 through 31.		Throwback year ending 19 0740	Throwback year ending 19 0890	Throwback year ending 19 1040	Throwback year ending 19 1190	Throwback year ending 19 1340
18 Regular tax	18	0750	0900	1050	1200	1350
19 Trust's share of net short-term gain	19	0760	0910	1060	1210	1360
20 Trust's share of net long-term gain	20	0770	0920	1070	1220	1370
21 Add lines 19 and 20	21	0780	0930	1080	1230	1380
22 Taxable income	22	0790	0940	1090	1240	1390
23 Enter percent. Divide line 21 by line 22, but do not enter more than 100%	23	0800 %	0950 %	1100 %	1250 %	1400 %
24 Multiply line 18 by the percentage on line 23	24	0810	0960	1110	1260	1410
25 Tax on undistributed net income. Subtract line 24 from line 18. Enter here and on page 1, line 9	25	0820	0970	1120	1270	1420
Do not complete lines 26 through 31 unless the trust elected the alternative tax on long-term capital gain.						
26 Tax on income other than long-term capital gain	26	0830	0980	1130	1280	1430
27 Trust's share of net short-term gain	27	0840	0990	1140	1290	1440
28 Trust's share of taxable income less section 1202 deduction	28	0850	1000	1150	1300	1450
29 Enter percent. Divide line 27 by line 28, but do not enter more than 100%	29	0860 %	1010 %	1160 %	1310 %	1460 %
30 Multiply line 26 by the percentage on line 29	30	0870	1020	1170	1320	1470
31 Tax on undistributed net income. Subtract line 30 from line 26. Enter here and on page 1, line 9	31	0880	1030	1180	1330	1480

Part IV **Allocation to Beneficiary**

Note: *Be sure to complete* ***Form 4970,*** *Tax on Accumulation Distribution of Trusts.*

Beneficiary's name 1490

Identifying number 1500

Beneficiary's address (number and street including apartment number or P.O. box) 1510

City, state, and ZIP code 1520 1530 1540

		(a) This beneficiary's share of line 13	(b) This beneficiary's share of line 14	(c) This beneficiary's share of line 16
32 Throwback year 19 1550	32	1560	1570	1580
33 Throwback year 19 1590	33	1600	1610	1620
34 Throwback year 19 1630	34	1640	1650	1660
35 Throwback year 19 1670	35	1680	1690	1700
36 Throwback year 19 1710	36	1720	1730	1740
37 Total. Add lines 32 through 36. Enter here and on the appropriate lines of Form 4970	37	1750	1760	1770

SECTION 9.22 SCHEDULE J - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0852
	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 nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	EMPLOYER IDENTIFICATION		9	43 - 51	N
0020	AMOUNTS REQUIRED (SCHEDULE B)	PT I 1	12	52 - 63	N
0030	DISTRIBUTABLE NET INCOME (SCHEDULE B)	PT I 2	12	64 - 75	N
0040	INCOME REQUIRED (SCHEDULE B)	PT I 3	12	76 - 87	N
0050	LINE 2 MINUS LINE 3	PT I 4	12	88 - 99	N
0060	ACCUMULATION DISTRIBUTION	PT I 5	12	100 - 111	N
0070	THROWBACK YEAR ENDING	PT II (a)	4	112 - 115	YYYY
0080	DISTRIBUTABLE NET INCOME	PT II 6(a)	12	116 - 127	N
0090	DISTRIBUTIONS	PT II 7(a)	12	128 - 139	N
0100	LINE 6 MINUS LINE 7	PT II 8(a)	12	140 - 151	N
0110	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(a)	12	152 - 163	N
0120	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(a)	12	164 - 175	N
0130	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(a)	12	176 - 187	N
0140	LINE 10 MINUS LINE 11	PT II 12(a)	12	188 - 199	N
0150	ALLOCATE THE AMOUNT ON LINE 5 TO THE EARLIEST APPLICABLE YEAR	PT II 13(a)	12	200 - 211	N

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	212 - 223	N
0170	ADD LINES 13 AND 14	PT II 15(a)	12	224 - 235	N
0180	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(a)	12	236 - 247	N
0190	LINE 15 MINUS LINE 16	PT II 17(a)	12	248 - 259	N
0200	THROWBACK YEAR ENDING	PT II (b)	4	260 - 263	YYYY
0210	DISTRIBUTABLE NET INCOME	PT II 6(b)	12	264 - 275	N
0220	DISTRIBUTIONS	PT II 7(b)	12	276 - 287	N
0230	LINE 6 MINUS LINE 7	PT II 8(b)	12	288 - 299	N
0240	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(b)	12	300 - 311	N
0250	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(b)	12	312 - 323	N
0260	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(b)	12	324 - 335	N
0270	LINE 10 MINUS LINE 11	PT II 12(b)	12	336 - 347	N
0280	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(b)	12	348 - 359	N
0290	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(b)	12	360 - 371	N
0300	ADD LINES 13 AND 14	PT II 15(b)	12	372 - 383	N
0310	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(b)	12	384 - 395	N
0320	LINE 15 MINUS LINE 16	PT II 17(b)	12	396 - 407	N
0330	THROWBACK YEAR ENDING	PT II (c)	4	408 - 411	YYYY
0340	DISTRIBUTABLE NET INCOME	PT II 6(c)	12	412 - 423	N
0350	DISTRIBUTIONS	PT II 7(c)	12	424 - 435	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0360	LINE 6 MINUS LINE 7	PT II 8(c)	12	436 - 447	N
0370	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(c)	12	448 - 459	N
0380	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(c)	12	460 - 471	N
0390	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(c)	12	472 - 483	N
0400	LINE 10 MINUS LINE 11	PT II 12(c)	12	484 - 495	N
0410	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(c)	12	496 - 507	N
0420	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(c)	12	508 - 519	N
0430	ADD LINES 13 AND 14	PT II 15(c)	12	520 - 531	N
0440	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(c)	12	532 - 543	N
0450	LINE 15 MINUS LINE 16	PT II 17(c)	12	544 - 555	N
0460	THROWBACK YEAR ENDING	PT II (d)	4	556 - 559	YYYY
0470	DISTRIBUTABLE NET INCOME	PT II 6(d)	12	560 - 571	N
0480	DISTRIBUTIONS	PT II 7(d)	12	572 - 583	N
0490	LINE 6 MINUS LINE 7	PT II 8(d)	12	584 - 595	N
0500	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(d)	12	596 - 607	N
0510	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(d)	12	608 - 619	N
0520	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(d)	12	620 - 631	N
0530	LINE 10 MINUS LINE 11	PT II 12(d)	12	632 - 643	N
0540	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(d)	12	644 - 655	N
0550	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(d)	12	656 - 667	N

SECTION 9.22 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	668 - 679	N
0570	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(d)	12	680 - 691	N
0580	LINE 15 MINUS LINE 16	PT II 17(d)	12	692 - 703	N
0590	THROWBACK YEAR ENDING	PT II (e)	4	704 - 707	YYYY
0600	DISTRIBUTABLE NET INCOME	PT II 6(e)	12	708 - 719	N
0610	DISTRIBUTIONS	PT II 7(e)	12	720 - 731	N
0620	LINE 6 MINUS LINE 7	PT II 8(e)	12	732 - 743	N
0630	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(e)	12	744 - 755	N
0640	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(e)	12	756 - 767	N
0650	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(e)	12	768 - 779	N
0660	LINE 10 MINUS LINE 11	PT II 12(e)	12	780 - 791	N
0670	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(e)	12	792 - 803	N
0680	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(e)	12	804 - 815	N
0690	ADD LINES 13 AND 14	PT II 15(e)	12	816 - 827	N
0700	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(e)	12	828 - 839	N
0710	LINE 15 MINUS LINE 16	PT II 17(e)	12	840 - 851	N
9999	RECORD TERMINUS CHARACTER		1	852 - 852	"#"

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

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

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

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

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 nnnnnbbbbbbb OR nnnnnnnbbbbbbb 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

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
9999	RECORD TERMINUS CHARACTER		1	1200 - 1200	"#"

SCHEDULE K-1 (Form 1041)

Department of the Treasury
Internal Revenue Service

Beneficiary's Share of Income, Deductions, Credits, etc.

for the calendar year 1999, or fiscal year
beginning 0020 , 1999, ending 0030 ,

► Complete a separate Schedule K-1 for each beneficiary.

OMB No. 1545-0092

1999

Name of trust or decedent's estate
0040

0050/NO ENTRY
0060

☐ Amended K-1
☐ Final K-1

Beneficiary's identifying number ► 0070

Estate's or trust's EIN ► 0140

Beneficiary's name, address, and ZIP code
0080
0090
0100
0110 0120 0130

Fiduciary's name, address, and ZIP code
0150
0160
0170
0180 0190 0200

	(a) Allocable share item		(b) Amount	(c) Calendar year 1999 Form 1040 filers enter the amounts in column (b) on:
1	Interest	1	0210***	Schedule B, Part I, line 1
2	Ordinary dividends	2	0220***	Schedule B, Part II, line 5
3	Net short-term capital gain	3	0230	Schedule D, line 5
4	Net long-term capital gain: **a** 28% rate gain	4a	0235	Schedule D, line 12, column (g)
b	Unrecaptured section 1250 gain	4b	0237	Line 11 of the worksheet for Schedule D, line 25
c	Total for year	4c	0240	Schedule D, line 12, column (f)
5a	Annuities, royalties, and other nonpassive income before directly apportioned deductions	5a	0250	Schedule E, Part III, column (f)
b	Depreciation	5b	0260	Include on the applicable line of the appropriate tax form
c	Depletion	5c	0270	
d	Amortization	5d	0280	
6a	Trade or business, rental real estate, and other rental income before directly apportioned deductions (see instructions)	6a	0290	Schedule E, Part III
b	Depreciation	6b	0300	Include on the applicable line of the appropriate tax form
c	Depletion	6c	0310	
d	Amortization	6d	0320	
7	Income for minimum tax purposes	7	0330	
8	Income for regular tax purposes (add lines 1, 2, 3, 4c, 5a, and 6a)	8	0340	
9	Adjustment for minimum tax purposes (subtract line 8 from line 7)	9	0350	Form 6251, line 12
10	Estate tax deduction (including certain generation-skipping transfer taxes)	10	0360	Schedule A, line 27
11	Foreign taxes	11	0370	Form 1116 or Schedule A (Form 1040), line 8
12	Adjustments and tax preference items (itemize):			
a	Accelerated depreciation	12a	0380	Include on the applicable line of Form 6251
b	Depletion	12b	0390	
c	Amortization	12c	0400	
d	Exclusion items	12d	0410	2000 Form 8801
13	Deductions in the final year of trust or decedent's estate:			
a	Excess deductions on termination (see instructions)	13a	0420	Schedule A, line 22
b	Short-term capital loss carryover	13b	(0430)	Schedule D, line 5
c	Long-term capital loss carryover	13c	(0440)	Schedule D, line 12, columns (f) and (g)
d	Net operating loss (NOL) carryover for regular tax purposes	13d	(0450)	Form 1040, line 21
e	NOL carryover for minimum tax purposes	13e	0455	See the instructions for Form 6251, line 20
f		13f	0460	Include on the applicable line of the appropriate tax form
g		13g	0470	
14	Other (itemize):			
a	Payments of estimated taxes credited to you	14a	0480***	Form 1040, line 58
b	Tax-exempt interest	14b	0490	Form 1040, line 8b
c	0500	14c	0510	Include on the applicable line of the appropriate tax form
d	0520	14d	0530	
e	0540	14e	0550	
f	0560	14f	0570	
g	0580	14g	0590	
h	0600	14h	0610	*0620

For Paperwork Reduction Act Notice, see the Instructions for Form 1041. Cat. No. 11380D **Schedule K-1 (Form 1041) 1999**

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0980
	START RECORD SENTINEL		4	5 -	8	"****"
0000	RECORD ID		6	9 -	14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 -	20	"K1bbbb"
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
0020	CALENDAR/FISCAL YEAR BEGINNING		8	43 -	50	FORMAT: MMDDYYYY IF CALENDAR bbbbbbbb
0030	CALENDAR/FISCAL YEAR ENDING		8	51 -	58	FORMAT: MMDDYYYY IF CALENDAR bbbbbbbb
0040	NAME OF ESTATE OR TRUST		35	59 -	93	A/N
0050	AMENDED K-1		1	94 -	94	NO ENTRY
0060	FINAL K-1		1	95 -	95	"X" OR BLANK
0070	BENEFICIARY'S IDENTIFYING NUMBER		9	96 -	104	N OR "FOREIGNUS"
0080	NAME LINE 1 (BENEFICIARY'S)		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	NAME LINE 2 (BENEFICIARY'S)		35	140 -	174	A/N OR BLANK
0100	STREET ADDRESS (BENEFICIARY'S)		35	175 -	209	A/N
0110	CITY (BENEFICIARY'S)		22	210 -	231	A/N
0120	STATE CODE (BENEFICIARY'S)		2	232 -	233	A/N
0130	ZIP CODE (BENEFICIARY'S)		12	234 -	245	N OR nnnnnbbbb OR nnnnnnnnnbbb
0140	ESTATE/TRUST IDENTIFICATION NUMBER		9	246 -	254	N
0150	NAME LINE 1 (FIDUCIARY'S)		35	255 -	289	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
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 nnnnnnnnnbbb
0210	INTEREST SCHEDULE B PT I	1(b)	12	396 - 407	N ***
0220	DIVIDENDS SCHEDULE B PT II	2(b)	12	408 - 419	N ***
0230	NET SHORT-TERM CAPITAL GAIN (SCHEDULE D) ENTIRE YEAR	3(b)	12	420 - 431	N
0235	LONG TERM CAPITAL GAIN 28% RATE	4a(b)	12	432 - 443	N
0237	UNRECAPTURED SECTION 1250 GAIN	4b(b)	12	444 - 455	N
0240	NET LONG-TERM CAPITAL GAIN (SCHEDULE D) ENTIRE YEAR	4c(b)	12	456 - 467	N
0250	BUSINESS NON PASSIVE INCOME SCHEDULE E PT III	5a(b)	12	468 - 479	N
0260	BUSINESS NON PASSIVE INCOME DEPRECIATION	5b(b)	12	480 - 491	N
0270	BUSINESS NON PASSIVE INCOME DEPLETION	5c(b)	12	492 - 503	N
0280	BUSINESS NON PASSIVE INCOME AMORTIZATION	5d(b)	12	504 - 515	N
0290	RENTAL, RENTAL REAL ESTATE PASSIVE INCOME	6a(b)	12	516 - 527	N
0300	RENTAL, RENTAL REAL ESTATE PASSIVE INCOME (DEPRECIATION)	6b(b)	12	528 - 539	N
0310	RENTAL, RENTAL REAL ESTATE PASSIVE INCOME (DEPLETION)	6c(b)	12	540 - 551	N
0320	RENTAL, RENTAL REAL ESTATE PASSIVE INCOME (AMORTIZATION)	6d(b)	12	552 - 563	N
0330	INCOME FOR MINIMUM TAX PURPOSES	7(b)	12	564 - 575	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS		FIELD DESCRIPTION
0340	INCOME FOR REGULAR TAX PURPOSES	8b	12	576	-	587	N
0350	ADJUSTMENT FOR MINIMUM TAX PURPOSES	9(b)	12	588	-	599	N
0360	ESTATE TAX DEDUCTION (SCHEDULE A)	10(b)	12	600	-	611	N
0370	FOREIGN TAXES (SCHEDULE A OR FORM 1116)	11(b)	12	612	-	623	N
0380	TAX PREFERENCE ITEMS ACCELERATED DEPRECIATION	12a(b)	12	624	-	635	N
0390	TAX PREFERENCE ITEMS DEPLETION	12b(b)	12	636	-	647	N
0400	TAX PREFERENCE ITEMS AMORTIZATION	12c(b)	12	648	-	659	N
0410	TAX PREFERENCE ITEMS EXCLUSION ITEMS (FORM 8801)	12d(b)	12	660	-	671	N
0420	EXCESS DEDUCTIONS ON TERMINATION (SCHEDULE A)	13a(b)	12	672	-	683	N
0430	SHORT TERM CAPITAL LOSS CARRYOVER (SCHEDULE D)	13b(b)	12	684	-	695	N
0440	LONG TERM CAPITAL LOSS CARRYOVER (SCHEDULE D)	13c(b)	12	696	-	707	N
0450	NET OPERATING LOSS (NOL) CARRYOVER (FORM 1040)	13d(b)	12	708	-	719	N
0455	NET OPERATING LOSS FOR MINIMUM TAX PURPOSES	13e(b)	12	720	-	731	N
0460	OTHER DISTRIBUTIONS IN FINAL YEAR OF ESTATE OR TRUST	13f(b)	12	732	-	743	N
0470	OTHER DISTRIBUTIONS IN FINAL YEAR OF ESTATE OR TRUST	13g(b)	12	744	-	755	N
0480	OTHER TRUST PAYMENTS OF ESTIMATED TAXES CREDITED TO YOU (FORM 1040)	14a(b)	12	756	-	767	N ***
0490	OTHER TAX-EXEMPT INTEREST (form 1040)	14b(b)	12	768	-	779	N
0500	OTHER (ITEMIZE)	14c	20	780	-	799	A/N
0510	OTHER (ITEMIZE) AMOUNT	14c(b)	12	800	-	811	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0520	OTHER (ITEMIZE)	14d	20	812 - 831	A/N
0530	OTHER (ITEMIZE) AMOUNT	14d(b)	12	832 - 843	N
0540	OTHER (ITEMIZE)	14e	20	844 - 863	A/N
0550	OTHER (ITEMIZE) AMOUNT	14e(b)	12	864 - 875	N
0560	OTHER (ITEMIZE)	14f	20	876 - 895	A/N
0570	OTHER (ITEMIZE) AMOUNT	14f(b)	12	896 - 907	N
0580	OTHER (ITEMIZE)	14g	20	908 - 927	A/N
0590	OTHER (ITEMIZE) AMOUNT	14g(b)	12	928 - 939	N
0600	OTHER (ITEMIZE)	14h	20	940 - 959	A/N
0610	OTHER (ITEMIZE) AMOUNT	14h(b)	12	960 - 971	N
*0620	K-1 STATEMENT (STMb99)		6	972 - 977	"STMbnn" OR BLANK
9998	RESERVED		2	978 - 979	BLANK
9999	RECORD TERMINUS CHARACTER		1	980 - 980	VALUE "#"

Form **1116**

Department of the Treasury
Internal Revenue Service

Foreign Tax Credit

(Individual, Estate, Trust, or Nonresident Alien Individual)

▶ **Attach to Form 1040, 1040NR, 1041, or 990-T.**

0007 ▶ **See separate instructions.**

OMB No. 1545-0121

1999

Attachment Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return 0010

Use a separate Form 1116 for each category of income listed below. See **Categories of Income** on page 3 of the instructions. Check only one box on each Form 1116. Report all amounts in U.S. dollars except where specified in Part II below.

0020a ☐ Passive income
0030b ☐ High withholding tax interest
0040c ☐ Financial services income
0050 d ☐ Shipping income
0060 e ☐ Dividends from a DISC or former DISC
0070 f ☐ Certain distributions from a foreign sales corporation (FSC) or former FSC
g ☐ Lump-sum distributions 0080
h ☐ Section 901(j) income 0085
i ☐ Income re-sourced by treaty 0090
j ☐ General limitation income 0095

k Resident of (name of country) ▶ 0100

Note: *If you paid taxes to only one foreign country or U.S. possession, use column A in Part I and line A in Part II. If you paid taxes to* ***more than one*** *foreign country or U.S. possession, use a separate column and line for each country or possession.*

Part I Taxable Income or Loss From Sources Outside the United States (for Category Checked Above)

	Foreign Country or U.S. Possession			Total	
	A	B	C		(Add cols. A, B, and C.)
l Enter the name of the foreign country or U.S. possession ▶	0110	0280	0450		
1 Gross income from sources within country shown above and of the type checked above. See page 7 of the instructions: 0120 / 0290 / 0460	0130	0300	0470	1	0620
Deductions and losses (***Caution:*** *See pages 7 through 9 of the instructions*):					
2 Expenses **definitely related** to the income on line 1 (attach statement)	0140 @0150	0310 @0320	0480 @0490		
3 Pro rata share of other deductions **not definitely related:**					
a Certain itemized deductions or standard deduction. See instructions	0160	0330	0500		
b Other deductions (attach statement)	0170 @0180	0340 @0350	0510 @0520		
c Add lines 3a and 3b	0190	0360	0530		
d Gross foreign source income. See instructions	0200	0370	0540		
e Gross income from all sources. See instructions	0210	0380	0550		
f Divide line 3d by line 3e. See instructions	0220	0390	0560		
g Multiply line 3c by line 3f	0230	0400	0570		
4 Pro rata share of interest expense. See instructions:					
a Home mortgage interest (use worksheet on page 9 of the instructions)	0240	0410	0580		
b Other interest expense	0250	0420	0590		
5 Losses from foreign sources	0260	0430	0600		
6 Add lines 2, 3g, 4a, 4b, and 5	0270	0440	0610	6	0630
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2 ▶				7	0640

Part II Foreign Taxes Paid or Accrued (See page 9 of the instructions.)

Country	Credit is claimed for taxes (you must check one) (m) ☐ Paid 0650 (n) ☐ Accrued 0660	Foreign taxes paid or accrued: In foreign currency				In U.S. dollars				
		Taxes withheld at source on:				Taxes withheld at source on:				
	(o) Date paid or accrued	(p) Dividends	(q) Rents and royalties	(r) Interest	(s) Other foreign taxes paid or accrued	(t) Dividends	(u) Rents and royalties	(v) Interest	(w) Other foreign taxes paid or accrued	(x) Total foreign taxes paid or accrued (add cols. (t) through (w))
A	*0670	+0680	+0690	+0700	+0710	+0720	+0730	+0740	+0750	+0760
B	+0770	+0780	+0790	+0800	+0810	+0820	+0830	+0840	+0850	+0860
C	+0870	+0880	+0890	+0900	+0910	+0920	+0930	+0940	+0950	+0960

8 Add lines A through C, column (x). Enter the total here and on line 9, page 2 ▶ 8 0970

For Paperwork Reduction Act Notice, see page 12 of the instructions.

Cat. No. 11440U *0980 Form **1116** (1999)

Part III Figuring the Credit

9	Enter amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	1010		
10	Carryback or carryover (attach detailed computation)	10	1020		@1030
11	Add lines 9 and 10	11	1040		
12	Reduction in foreign taxes. See page 10 of the instructions	12	1050		*1055
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit			13	1060
14	Enter amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I. See page 10 of the instructions	14	1070		
15	Adjustments to line 14. See page 10 of the instructions	15	1080		*1085
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21.)	16	1090		
17	**Individuals:** Enter amount from Form 1040, line 37. If you are a nonresident alien, enter amount from Form 1040NR, line 36. **Estates and trusts:** Enter your taxable income without the deduction for your exemption	17	1100		
	Caution: *If you figured your tax using the special rates on capital gains, see page 12 of the instructions.*				
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1".			18	1110
19	**Individuals:** Enter amount from Form 1040, line 40, **less** any amounts on Form 1040, lines 41 through 45, and any mortgage interest credit (from Form 8396) and District of Columbia first-time homebuyer credit (from Form 8859) on line 47. If you are a nonresident alien, enter amount from Form 1040NR, line 39, less any amount on Form 1040NR, lines 40, 41, 42, and any mortgage interest credit (from Form 8396) and District of Columbia first-time homebuyer credit (from Form 8859) on line 44. **Estates and trusts:** Enter amount from Form 1041, Schedule G, line 1c, or Form 990-T, lines 36 and 37			19	1120
20	Multiply line 19 by line 18 (maximum amount of credit)			20	1130
21	Enter the amount from line 13 or line 20, whichever is **smaller.** If this is the only Form 1116 you are completing, skip lines 22 through 29 and enter this amount on line 30. Otherwise, complete the appropriate line in Part IV. See page 12 of the instructions ▶			21	1140

Part IV Summary of Credits From Separate Parts III (See page 12 of the instructions.)

22	Credit for taxes on passive income	22	1150		
23	Credit for taxes on high withholding tax interest	23	1160		
24	Credit for taxes on financial services income	24	1170		
25	Credit for taxes on shipping income	25	1180		
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26	1190		
27	Credit for taxes on lump-sum distributions	27	1200		
28	Credit for taxes on income re-sourced by treaty	28	1210		
29	Credit for taxes on general limitation income	29	1220		
30	Add lines 22 through 29			30	1230
31	Reduction of credit for international boycott operations. See instructions for line 12 on page 10			31	1240
32	Subtract line 31 from line 30. This is your **foreign tax credit.** Enter here and on Form 1040, line 46; Form 1040NR, line 43; Form 1041, Schedule G, line 2a; or Form 990-T, line 39a ▶			32	1250

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	1124
	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
0010	IDENTIFYING NUMBER		9	46 -	54	N
0020	PASSIVE INCOME	a	1	55 -	55	"X" OR BLANK
0030	HIGH WITHHOLDING TAX INTEREST	b	1	56 -	56	"X" OR BLANK
0040	FINANCIAL SERVICES INCOME	c	1	57 -	57	"X" OR BLANK
0050	SHIPPING INCOME	d	1	58 -	58	"X" OR BLANK
0060	DIVIDENDS FROM DISC OR FORMER DISC	e	1	59 -	59	"X" OR BLANK
0070	DISTRIBUTIONS FROM FSC OR FORMER FSC	f	1	60 -	60	"X" OR BLANK |
0080	LUMP-SUM DISTRIBUTIONS	g	1	61 -	61	"X" OR BLANK |
0085	SECTION 901 (j) INCOME	h	1	62 -	62	"X" OR BLANK |
0090	INCOME RE-SOURCED BY TREATY	i	1	63 -	63	"X" OR BLANK |
0095	GENERAL LIMITATION INCOME	j	1	64 -	64	"X" OR BLANK |
0100	RESIDENT OF: (NAME OF COUNTRY)	k	35	65 -	99	A/N |
0110	NAME OF FOREIGN COUNTRY OR U. S. POSSESSION	PT I lA	35	100 -	134	A/N |
0120	GROSS INCOME SOURCE	PT I 1 A	9	135 -	143	"WAGESbbbb" "DIVIDENDS" OR BLANK
0130	GROSS INCOME	PT I 1 A	12	144 -	155	N
0140	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 A	12	156 -	167	N
@0150	EXPENSES ALLOCABLE TO INCOME ON LINE 1 (STMT)	PT I 2 A	6	168 -	173	"STMbnn" OR BLANK |

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0160	PRO RATA SHARE CERTAIN ITEMIZED OR STANDARD DEDUCTIONS	PT I 3(a) A	12	174 - 185	N
0170	PRO RATA SHARE OTHER DEDUCTIONS	PT I 3(b) A	12	186 - 197	N
@0180	PRO RATA SHARE OF OTHER DEDUCTIONS: OTHER DEDUCTIONS;	PT I 3(b) A	6	198 - 203	"STMbnn" OR BLANK
0190	PRO RATA SHARE OF OTHER DEDUCTIONS: ADD LINES 3a AND 3b	PT 1 3(c) A	12	204 - 215	N
0200	PRO RATA SHARE TOTAL FOREIGN SOURCE INCOME	PT I 3(d) A	12	216 - 227	N
0210	PRO RATA SHARE GROSS INCOME FROM ALL SOURCES	PT I 3(e) A	12	228 - 239	N
0220	PRO RATA SHARE DIVIDE LINE 3d BY LINE 3e	PT I 3(f) A	6	240 - 245	N |
0230	PRO RATA SHARE MULTIPLY LINE 3c BY LINE 3f	PT I 3(g) A	12	246 - 257	N
0240	PRO RATA SHARE HOME MORTGAGE INTEREST	PT I 4(a) A	12	258 - 269	N
0250	PRO RATA SHARE OTHER INTEREST	PT I 4(b) A	12	270 - 281	N
0260	LOSSES FROM FOREIGN SOURCES	PT I 5 A	12	282 - 293	N
0270	ADD LINES 2, 3g, 4a, 4b, AND 5	PT I 6 A	12	294 - 305	N
0280	NAME OF FOREIGN COUNTRY OR U. S. POSSESSION	PT I lB	35	306 - 340	A/N |
0290	GROSS INCOME SOURCE	PT I 1 B	9	341 - 349	"WAGESbbbb" "DIVIDENDS" OR BLANK
0300	GROSS INCOME	PT I 1B	12	350 - 361	N
0310	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 B	12	362 - 373	N
@0320	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 B	6	374 - 379	"STMbnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0330	PRO RATA SHARE CERTAIN ITEMIZED OR STANDARD DEDUCTIONS	PT I 3(a) B	12	380 - 391	N
0340	PRO RATA SHARE OTHER DEDUCTIONS	PT I 3(b) B	12	392 - 403	N
@0350	PRO RATA SHARE OF OTHER DEDUCTIONS OTHER DEDUCTIONS	PT I 3(b) B	6	404 - 409	"STMbnn" OR BLANK
0360	PRO RATA SHARE OF OTHER DEDUCTIONS ADD LINES 3a AND 3b	PT I 3(c) B	12	410 - 421	N
0370	PRO RATA SHARE TOTAL FOREIGN SOURCE INCOME	PT I 3(d) B	12	422 - 433	N
0380	PRO RATA SHARE GROSS INCOME FROM ALL SOURCES	PT I 3(e) B	12	434 - 445	N
0390	PRO RATA SHARE DIVIDE LINE 3d BY LINE 3e	PT I 3(f) B	6	446 - 451	N |
0400	PRO RATA SHARE MULTIPLY LINE 3c BY LINE 3f	PT I 3(g) B	12	452 - 463	N
0410	PRO RATA SHARE HOME MORTGAGE INTEREST	PT I 4(a) B	12	464 - 475	N
0420	PRO RATA SHARE OTHER INTEREST	PT I 4(b) B	12	476 - 487	N
0430	LOSSES FROM FOREIGN SOURCES	PT I 5 B	12	488 - 499	N
0440	ADD LINES 2, 3g, 4a, 4b, AND 5	PT I 6 B	12	500 - 511	N
0450	NAME OF FOREIGN COUNTRY OR U. S. POSSESSION	PT I lC	35	512 - 546	A/N |
0460	GROSS INCOME SOURCE	PT I 1 C	9	547 - 555	"WAGESbbbb" "DIVIDENDS" OR BLANK
0470	GROSS INCOME	PT I 1 C	12	556 - 567	N
0480	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 C	12	568 - 579	N
@0490	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 C	6	580 - 585	"STMbnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0500	PRO RATA SHARE CERTAIN ITEMIZED OR STANDARD DEDUCTIONS	PT I 3(a) C	12	586 - 597	N
0510	PRO RATA SHARE OTHER DEDUCTIONS	PT I 3(b) C	12	598 - 609	N
@0520	PRO RATA SHARE OF OTHER DEDUCTIONS: OTHER DEDUCTIONS	PT I 3(b) C	6	610 - 615	"STMbnn" OR BLANK
0530	PRO RATA SHARE OF OTHER DEDUCTIONS: ADD LINES 3a AND 3b	PT I 3(c) C	12	616 - 627	N
0540	PRO RATA SHARE TOTAL FOREIGN SOURCE INCOME	PT I 3(d) C	12	628 - 639	N
0550	PRO RATA SHARE GROSS INCOME FROM ALL SOURCES	PT I 3(e) C	12	640 - 651	N
0560	PRO RATA SHARE DIVIDE LINE 3d BY LINE 3e	PT I 3(f) C	6	652 - 657	N |
0570	PRO RATA SHARE MULTIPLY LINE 3c BY LINE 3f	PT I 3(g) C	12	658 - 669	N
0580	PRO RATA SHARE HOME MORTGAGE INTEREST	PT I 4(a) C	12	670 - 681	N
0590	PRO RATA SHARE OTHER INTEREST	PT I 4(b) C	12	682 - 693	N
0600	LOSSES FROM FOREIGN SOURCES	PT I 5 C	12	694 - 705	N
0610	ADD LINES 2, 3g, 4a, 4b, AND 5	PT I 6 C	12	706 - 717	N
0620	TOTAL (ADD COLUMNS 1A, 1B, AND 1C)	PT I 1	12	718 - 729	N
0630	TOTAL (ADD COLUMNS 6A, 6B, AND 6C)	PT I 6	12	730 - 741	N
0640	LINE 1 MINUS LINE 6	PT I 7	12	742 - 753	N
0650	FOREIGN TAXES PAID OR ACCRUED: (PAID)	PT II (m)	1	754 - 754	"X" OR BLANK |

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0660	FOREIGN TAXES PAID OR ACCRUED: (ACCRUED)	PT II (n)	1	755 - 755	"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 ACCURED	PT II A(o)	8	756 - 763	FORMAT: MMDDYYYY "STMbnnnn" OR BLANK
+0680	FOREIGN TAXES WITHHELD AT SOURCE ON DIV	PT II A(p)	12	764 - 775	N
+0690	FOREIGN TAXES WITHHELD AT SOURCE ON RENTS AND ROYALTIES	PT II A(q)	12	776 - 787	N
+0700	FOREIGN TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II A(r)	12	788 - 799	N
+0710	FOREIGN TAXES PAID OTHER FOREIGN TAXES PAID OR ACCRUED	PT II A(s)	12	800 - 811	N
+0720	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON DIV	PT II A(t)	12	812 - 823	N
+0730	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II A(u)	12	824 - 835	N
+0740	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON INTEREST	PT II A(v)	12	836 - 847	N
+0750	FOREIGN TAXES PAID U.S. OTHER FOREIGN TAXES PAID OR ACCRUED	PT II A(w)	12	848 - 859	N
+0760	FOREIGN TAXES U.S. TOTAL FOREIGN TAXES PAID OR ACCRUED (ADD COLS. (t) - (w))	PT II A(x)	12	860 - 871	N
+0770	FOREIGN TAXES DATE PAID OR ACCRUED	PT II B(o)	8	872 - 879	FORMAT: MMDDYYYY OR BLANK
+0780	FOREIGN TAXES FOREIGN TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II B(p)	12	880 - 891	N
+0790	FOREIGN TAXES TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II B(q)	12	892 - 903	N
+0800	FOREIGN TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II B(r)	12	904 - 915	N
+0810	FOREIGN TAXES PAID OTHER FOREIGN TAXES PAID OR ACCRUED.	PT II B(s)	12	916 - 927	N
+0820	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II B(t)	12	928 - 939	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
+0830	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II B(u)	12	940 - 951	N
+0840	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II B(v)	12	952 - 963	N
+0850	FOREIGN TAXES PAID U.S. OTHER FOREIGN TAXES PAID OR ACCRUED.	PT II B(w)	12	964 - 975	N
+0860	FOREIGN TAXES U.S. TOTAL FOREIGN TAXES PAID OR ACCRUED (ADD COLS. (t) - (w))	PT II B(x)	12	976 - 987	N
+0870	FOREIGN TAXES DATE PAID OR ACCRUED	PT II C(o)	8	988 - 995	FORMAT: MMDDYYYY OR BLANK
+0880	FOREIGN TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II C(p)	12	996 - 1007	N
+0890	FOREIGN TAXES WITHHELD AT SOURCE ON RENTS AND ROYALTIES	PT II C(q)	12	1008 - 1019	N
+0900	FOREIGN TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II C(r)	12	1020 - 1031	N
+0910	FOREIGN TAXES PAID OTHER FOREIGN TAXES ON SOURCE PAID OR ACCRUED.	PT II C(s)	12	1032 - 1043	N
+0920	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II C(t)	12	1044 - 1055	N
+0930	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II C(u)	12	1056 - 1067	N
+0940	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II C(v)	12	1068 - 1079	N
+0950	FOREIGN TAXES PAID U.S. OTHER FOREIGN TAXES PAID OR ACCRUED.	PT II C(w)	12	1080 - 1091	N
+0960	FOREIGN TAXES PAID U.S. TOTAL FOREIGN TAXES PAID OR ACCRUED.	PT II C(x)	12	1092 - 1103	N
0970	TOTAL FOREIGN TAXES ADD COL x (a-c)	PT II 8	12	1104 - 1115	N
*0980	STATEMENT - (CREDITS FOR ADDITIONAL TAXES PAID OR ACCRUED)		6	1116 - 1121	"STMbnn" OR BLANK
9998	RESERVED		2	1122 - 1123	BLANK
9999	RECORD TERMINUS CHARACTER		1	1124 - 1124	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0344
	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

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
1240	SUMMARY OF CREDITS REDUCTION OF CREDIT FOR INTERNATIONAL BOYCOTT OPERATIONS	PT IV 31	12	319 - 330	N
1250	FOREIGN TAX CREDIT LINE 30 MINUS LINE 31	PT IV 32	12	331 - 342	N
9998	RESERVED		1	343 - 343	BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	- POS	FIELD DESCRIPTION
9999	RECORD TERMINUS CHARACTER		1	344	- 344	"#"

Form **2210**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Individuals, Estates, and Trusts

▶ **See separate instructions.**
▶ **Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.**

OMB No. 1545-0140

1999

Attachment Sequence No. **06**

Name(s) shown on tax return

Identifying number 0010

Note: *In most cases, you* ***do not*** *need to file Form 2210. The IRS will figure any penalty you owe and send you a bill. File Form 2210* ***only*** *if one or more boxes in Part I apply to you. If you do not need to file Form 2210, you still may use it to figure your penalty. Enter the amount from Part III, line 21, or Part IV, line 35, on the penalty line of your return, but* ***do not*** *attach Form 2210.*

Part I **Reasons for Filing—**If 1a, 1b, or 1c below applies to you, you may be able to lower or eliminate your penalty. But you MUST check the boxes that apply and file Form 2210 with your tax return. If 1d below applies to you, check that box and file Form 2210 with your tax return.

1 Check whichever boxes apply (if none apply, see the **Note** above):

0012 **a** ☐ You request a **waiver.** In certain circumstances, the IRS will waive all or part of the penalty. See **Waiver of Penalty** on page 1 of the instructions.

0014 **b** ☐ You use the **annualized income installment method.** If your income varied during the year, this method may reduce the amount of one or more required installments. See page 4 of the instructions.

0016 **c** ☐ You had Federal income tax withheld from wages and, for estimated tax purposes, you treat the withheld tax as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. See the instructions for line 23 on page 3.

0019 **d** ☐ Your required annual payment (line 14 below) is based on your 1998 tax and you filed or are filing a joint return for either 1998 or 1999 but not for both years.

Part II **Required Annual Payment**

2	Enter your 1999 tax after credits (see page 2 of the instructions)			**2**	0020
3	Other taxes (see page 2 of the instructions)			**3**	0030
4	Add lines 2 and 3			**4**	0040
5	Earned income credit	**5**	0050		
6	Additional child tax credit	**6**	0055		
7	Credit for Federal tax paid on fuels	**7**	0060		
8	Add lines 5, 6, and 7			**8**	0070
9	Current year tax. Subtract line 8 from line 4			**9**	0080
10	Multiply line 9 by 90% (.90)	**10**	0090		
11	Withholding taxes. **Do not** include any estimated tax payments on this line (see page 2 of the instructions)			**11**	0100
12	Subtract line 11 from line 9. If less than $1,000, stop here; **do not** complete or file this form. You do not owe the penalty			**12**	0110
13	Enter the tax shown on your 1998 tax return (105% of that amount if the adjusted gross income shown on that return is more than $150,000, or, if married filing separately for 1999, more than $75,000). **Caution:** *See page 2 of the instructions*			**13**	0120
14	**Required annual payment.** Enter the **smaller** of line 10 or line 13			**14**	0130

Note: *If line 11 is equal to or more than line 14, stop here; you do not owe the penalty.* ***Do not*** *file Form 2210 unless you checked box 1d above.*

Part III **Short Method (Caution:** *See page 2 of the instructions to find out if you can use the short method. If you checked box* ***1b*** *or* ***1c*** *in Part I, skip this part and go to Part IV.***)**

15	Enter the amount, if any, from line 11 above	**15**	0140		
16	Enter the total amount, if any, of estimated tax payments you made	**16**	0150		
17	Add lines 15 and 16			**17**	0160
18	**Total underpayment for year.** Subtract line 17 from line 14. If zero or less, stop here; you do not owe the penalty. **Do not** file Form 2210 unless you checked box 1d above			**18**	0170
19	Multiply line 18 by .05336			**19**	0180
20	• If the amount on line 18 was paid **on or after** 4/15/00, enter -0-. • If the amount on line 18 was paid **before** 4/15/00, make the following computation to find the amount to enter on line 20. Amount on line 18 × Number of days paid before 4/15/00 × .00022			**20**	0190
21	**PENALTY.** Subtract line 20 from line 19. Enter the result here and on Form 1040, line 69; Form 1040A, line 44; Form 1040NR, line 68; Form 1040NR-EZ, line 27; or Form 1041, line 26 0210▶			**21**	0200

For Paperwork Reduction Act Notice, see page 1 of separate instructions.

Cat. No. 11744P

Form **2210** (1999)

Part IV **Regular Method** (See page 3 of the instructions if you are filing Form 1040NR or 1040NR-EZ.)

Section A—Figure Your Underpayment		Payment Due Dates (a) 4/15/99	(b) 6/15/99	(c) 9/15/99	(d) 1/15/00
22 **Required installments.** If box 1b applies, enter the amounts from Schedule AI, line 26. Otherwise, enter ¼ of line 14, Form 2210, in each column	22	0240	0250	0260	0270
23 Estimated tax paid and tax withheld (see page 3 of the instructions). For column (a) only, also enter the amount from line 23 on line 27. If line 23 is equal to or more than line 22 for all payment periods, stop here; you do not owe the penalty. **Do not** file Form 2210 unless you checked a box in Part I	23	0280	0320	0400	0480
Complete lines 24 through 30 of one column before going to the next column.					
24 Enter amount, if any, from line 30 of previous column	24		0330	0410	0490
25 Add lines 23 and 24	25		0340	0420	0500
26 Add amounts on lines 28 and 29 of the previous column	26		0350	0430	0510
27 Subtract line 26 from line 25. If zero or less, enter -0-. For column (a) only, enter the amount from line 23 .	27	0290	0360	0440	0520
28 If the amount on line 27 is zero, subtract line 25 from line 26. Otherwise, enter -0-	28		0370	0450	
29 **Underpayment.** If line 22 is equal to or more than line 27, subtract line 27 from line 22. Then go to line 24 of next column. Otherwise, go to line 30 . . ▶	29	0300	0380	0460	0540
30 Overpayment. If line 27 is more than line 22, subtract line 22 from line 27. Then go to line 24 of next column	30	0310	0390	0470	

Section B—Figure the Penalty (Complete lines 31 through 34 of one column before going to the next column.)

			4/15/99	6/15/99	9/15/99	
Rate Period 1	**April 16, 1999—December 31, 1999**					
	31 Number of days FROM the date shown above line 31 TO the date the amount on line 29 was paid **or** 12/31/99, whichever is earlier	31	*Days:* 0560	*Days:* 0580	*Days:* 0600	
	32 Underpayment on line 29 (see page 3 of the instructions) × Number of days on line 31 / 365 × .08 ▶	32	$ 0570	$ 0590	$ 0610	
			12/31/99	12/31/99	12/31/99	1/15/00
Rate Period 2	**January 1, 2000—April 15, 2000**					
	33 Number of days FROM the date shown above line 33 TO the date the amount on line 29 was paid **or** 4/15/00, whichever is earlier	33	*Days:* 0612	*Days:* 0616	*Days:* 0622	*Days:* 0626
	34 Underpayment on line 29 (see page 3 of the instructions) × Number of days on line 33 / 366 × .08 ▶	34	$ 0614	$ 0618	$ 0624	$ 0628

35 **PENALTY.** Add all amounts on lines 32 and 34 in all columns. Enter the total here and on Form 1040, line 69; Form 1040A, line 44; Form 1040NR, line 68; Form 1040NR-EZ, line 27; or Form 1041, line 26 . . . . . 0635 ▶ **35** $ 0645

Schedule AI—Annualized Income Installment Method (See pages 4 through 6 of the instructions.)

Estates and trusts, **do not** use the period ending dates shown to the right. Instead, use the following: 2/28/99, 4/30/99, 7/31/99, and 11/30/99.

		(a) 1/1/99–3/31/99	(b) 1/1/99–5/31/99	(c) 1/1/99–8/31/99	(d) 1/1/99–12/31/99
Part I	**Annualized Income Installments**				
1 Enter your adjusted gross income for each period (see instructions). (Estates and trusts, enter your taxable income without your exemption for each period.)	1	1280	1490	1720	1950
2 Annualization amounts. (Estates and trusts, see instructions.)	2	4	2.4	1.5	1
3 Annualized income. Multiply line 1 by line 2	3	1290	1500	1730	1960
4 Enter your itemized deductions for the period shown in each column. If you do not itemize, enter -0- and skip to line 7. (Estates and trusts, enter -0-, skip to line 9, and enter the amount from line 3 on line 9.)	4	1300	1510	1740	1970
5 Annualization amounts	5	4	2.4	1.5	1
6 Multiply line 4 by line 5 (see instructions if line 3 is more than $63,300)	6	1310	1520	1750	1980
7 In each column, enter the full amount of your standard deduction from Form 1040, line 36, or Form 1040A, line 21 (Form 1040NR or 1040NR-EZ filers, enter -0-. **Exception:** Indian students and business apprentices, enter standard deduction from Form 1040NR, line 35 or Form 1040NR-EZ, line 11.)	7	1320	1530	1760	1990
8 Enter the **larger** of line 6 or line 7	8	1330	1540	1770	2000
9 Subtract line 8 from line 3	9	1340	1550	1780	2010
10 In each column, multiply $2,750 by the total number of exemptions claimed (see instructions if line 3 is more than $94,975). (Estates and trusts and Form 1040NR or 1040NR-EZ filers, enter the exemption amount shown on your tax return.)	10	1350	1560	1790	2020
11 Subtract line 10 from line 9	11	1360	1570	1800	2030
12 Figure your tax on the amount on line 11 (see instructions)	12	1370	1580	1810	2040
13 Form 1040 filers only, complete Part II and enter your self-employment tax from line 35 below	13	NO ENTRY 1380	NO ENTRY 1590	NO ENTRY 1820	NO ENTRY 2050
14 Enter other taxes for each payment period (see instructions)	14	1390	1600	1830	2060
15 Total tax. Add lines 12, 13, and 14	15	1400	1610	1840	2070
16 For each period, enter the same type of credits as allowed on Form 2210, lines 2, 5, 6, and 7 (see instructions)	16	1410	1620	1850	2080
17 Subtract line 16 from line 15. If zero or less, enter -0-	17	1420	1630	1860	2090
18 Applicable percentage	18	22.5%	45%	67.5%	90%
19 Multiply line 17 by line 18	19	1430	1640	1870	2100
Caution: *Complete lines 20-26 of one column before going to the next column.*					
20 Add the amounts in all previous columns of line 26	20		1650	1880	2110
21 Subtract line 20 from line 19. If zero or less, enter -0-	21	1440	1660	1890	2120
22 Enter ¼ of line 14 on page 1 of Form 2210 in each column	22	1450	1670	1900	2130
23 Enter amount from line 25 of the previous column of this schedule	23		1680	1910	2140
24 Add lines 22 and 23 and enter the total	24	1460	1690	1920	2150
25 Subtract line 21 from line 24. If zero or less, enter -0-	25	1470	1700	1930	
26 Enter the **smaller** of line 21 or line 24 here and on Form 2210, line 22 ►	26	1480	1710	1940	2160
Part II	**Annualized Self-Employment Tax**				
27 Net earnings from self-employment for the period (see instructions)	27	2170	2280	2390	2500
28 Prorated social security tax limit	28	$18,150	$30,250	$48,400	$72,600
29 Enter actual wages for the period subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax	29	2190	2300	2410	2520
30 Subtract line 29 from line 28. If zero or less, enter -0-	30	2210	2320	2430	2540
31 Annualization amounts	31	0.496	0.2976	0.186	0.124
32 Multiply line 31 by the **smaller** of line 27 or line 30	32	2220	2330	2440	2550
33 Annualization amounts	33	0.116	0.0696	0.0435	0.029
34 Multiply line 27 by line 33	34	2260	2370	2480	2590
35 Add lines 32 and 34. Enter the result here and on line 13 above ►	35	2270	2380	2490	2600

NO ENTRY

SECTION 9.30 FORM 2210 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0308
	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 nnnnnnnnn
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0010	IDENTIFYING NUMBER		9	43 -	51	N
0012	WAIVER	PT I 1a	1	52 -	52	"X" OR BLANK
0014	ANNUALIZED INCOME INSTALLMENT METHOD	PT I 1b	1	53 -	53	"X" OR BLANK
0016	FEDERAL INCOME TAX WITHHELD FROM WAGES	PT I 1c	1	54 -	54	"X" OR BLANK
0019	ONE OR MORE REQUIRED INSTALLMENTS	PT I 1f	1	55 -	55	"X" OR BLANK
0020	TAX AFTER CREDITS	PT II 2	12	56 -	67	N
0030	OTHER TAXES	PT II 3	12	68 -	79	N
0040	ADD LINES 2 AND 3	PT II 4	12	80 -	91	N
0050	EARNED INCOME CREDIT	PT II 5	12	92 -	103	N
0055	ADDITIONAL CHILD TAX CREDIT	PT II 6	12	104 -	115	N
0060	CREDIT FOR FEDERAL TAX ON FUELS	PT II 7	12	116 -	127	N
0070	ADD LINES 5, 6 AND 7	PT II 8	12	128 -	139	N
0080	CURRENT YEAR TAX (LINE 4 MINUS LINE 8)	PT II 9	12	140 -	151	N
0090	MULTIPLY LINE 9 BY (90%)	PT II 10	12	152 -	163	N
0100	WITHHOLDING TAXES	PT II 11	12	164 -	175	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	- POS		FIELD DESCRIPTION
0110	LINE 9 MINUS LINE 11	PT II 12	12	176	-	187	N
0120	PRIOR YEAR TAX	PT II 13	12	188	-	199	N
0130	REQUIRED ANNUAL PAYMENT (ENTER SMALLER OF LINE 10 OR LINE 13)	PT II 14	12	200	-	211	N
0140	AMOUNT FROM LINE 11	PT III 15	12	212	-	223	N
0150	TOTAL AMOUNT OF ESTIMATED TAX PAYMENTS	PT III 16	12	224	-	235	N
0160	ADD LINES 15 AND 16	PT III 17	12	236	-	247	N
0170	TOTAL UNDERPAYMENTS FOR YEAR (LINE 14 MINUS LINE 17)	PT III 18	12	248	-	259	N
0180	MULTIPLY LINE 18 BY XXXXX	PT III 19	12	260	-	271	N
0190	COMPUTATION OF LINE 18 FOR TOTAL ON LINE 20	PT III 20	12	272	-	283	N
0200	PENALTY (LINE 19 MINUS LINE 20)	PT III 21	12	284	-	295	N
0210	WAIVER AMOUNT	PT III 21	12	296	-	307	N
9999	RECORD TERMINUS CHARACTER		1	308	-	308	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0532
	START RECORD SENTINEL		4	5 -	8	"****"
0220	RECORD ID		6	9 -	14	"FRMbbb"
0221	FORM NUMBER		6	15 -	20	"2210bb"
0222	PAGE NUMBER		5	21 -	25	"PG02b"
0223	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnnn
0224	FILLER		1	35 -	35	BLANK
0225	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0240	REQUIRED INSTALLMENTS 4/15/XXXX	PT IV 22(a)	12	43 -	54	N
0250	REQUIRED INSTALLMENTS 6/15/XXXX	PT IV 22(b)	12	55 -	66	N
0260	REQUIRED INSTALLMENTS 9/15/XXXX	PT IV 22(c)	12	67 -	78	N
0270	REQUIRED INSTALLMENTS 1/15/XXXX	PT IV 22(d)	12	79 -	90	N
0280	ESTIMATED TAX PAID AND TAX WITHHELD 4/15/XXXX	PT IV 23(a)	12	91 -	102	N
0290	LINE 25 MINUS LINE 26 4/15/XXXX	PT IV 27(a)	12	103 -	114	N
0300	UNDERPAYMENT 4/15/XXXX	PT IV 29(a)	12	115 -	126	N
0310	OVERPAYMENT 4/15/XXXX	PT IV 30(a)	12	127 -	138	N
0320	ESTIMATED TAX PAID AND TAX WITHHELD 6/15/XXXX	PT IV 23(b)	12	139 -	150	N
0330	ENTER AMOUNT FROM LINE 30(a) 6/15/XXXX	PT IV 24(b)	12	151 -	162	N
0340	ADD LINES 23 AND 24 6/15/XXXX	PT IV 25(b)	12	163 -	174	N
0350	ADD LINES 28(b) AND 29(a) 6/15/XXXX	PT IV 26(b)	12	175 -	186	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0360	LINE 25 MINUS LINE 26 6/15/XXXX	PT IV 27(b)	12	187 - 198	N
0370	REMAINING UNDERPAYMENT 6/15/XXXX	PT IV 28(b)	12	199 - 210	N
0380	UNDERPAYMENT 6/15/XXXX	PT IV 29(b)	12	211 - 222	N
0390	OVERPAYMENT 6/15/XXXX	PT IV 30(b)	12	223 - 234	N
0400	ESTIMATED TAX PAID AND TAX WITHHELD 9/15/XXXX	PT IV 23(c)	12	235 - 246	N
0410	ENTER AMOUNT FROM LINE 30(b) 9/15/XXXX	PT IV 24(c)	12	247 - 258	N
0420	ADD LINES 23 AND 24 9/15/XXXX	PT IV 25(c)	12	259 - 270	N
0430	ADD LINES 28(b) AND 29(b) 9/15/XXXX	PT IV 26(c)	12	271 - 282	N
0440	LINE 25 MINUS LINE 26 9/15/XXXX	PT IV 27(c)	12	283 - 294	N
0450	REMAINING UNDERPAYMENT 9/15/XXXX	PT IV 28(c)	12	295 - 306	N
0460	UNDERPAYMENT 9/15/XXXX	PT IV 29(c)	12	307 - 318	N
0470	OVERPAYMENT 9/15/XXXX	PT IV 30(c)	12	319 - 330	N
0480	ESTIMATED TAX PAID AND TAX WITHHELD 1/15/XXXX	PT IV 23(d)	12	331 - 342	N
0490	AMOUNT FROM LINE 30(c) 1/15/XXXX	PT IV 24(d)	12	343 - 354	N
0500	ADD LINES 23 AND 24 1/15/XXXX	PT IV 25(d)	12	355 - 366	N
0510	ADD LINES 28(c) AND 29(c) 1/15/XXXX	PT IV 26(d)	12	367 - 378	N
0520	LINE 25 MINUS LINE 26 1/15/XXXX	PT IV 27(d)	12	379 - 390	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0540	UNDERPAYMENT 1/15/XXXX	PT IV 29(d)	12	391 - 402	N
0560	NUMBER OF DAYS FROM 4/15/XXXX	SEC B 31(a)	3	403 - 405	N
0570	PENALTY 4/15/XXXX	SEC B 32(a)	12	406 - 417	N
0580	NUMBER OF DAYS FROM 6/15/XXXX	SEC B 31(b)	3	418 - 420	N
0590	PENALTY 6/15/XXXX	SEC B 32(b)	12	421 - 432	N
0600	NUMBER OF DAYS FROM 9/15/XXXX	SEC B 31(c)	3	433 - 435	N
0610	PENALTY 9/15/XXXX	SEC B 32(c)	12	436 - 447	N
0612	NO OF DAYS FROM 12/31/XXXX	B 33(a)	3	448 - 450	N
0614	PENALTY 12/31/XXXX	B 34(a)	12	451 - 462	N
0616	NO OF DAYS FROM 12/31/XXXX	B 33(b)	3	463 - 465	N
0618	PENALTY 12/31/XXXX	B 34(b)	12	466 - 477	N
0622	NO OF DAYS FROM 12/31/XXXX	B 33(c)	3	478 - 480	N
0624	PENALTY 12/31/XXXX	B 34(c)	12	481 - 492	N
0626	NO OF DAYS FROM 1/15/XXXX	B 33(d)	3	493 - 495	N
0628	PENALTY 1/15/XXXX	B 34(d)	12	496 - 507	N
0635	WAIVER AMOUNT	SEC B 35	12	508 - 519	N
0645	PENALTY TOTAL	SEC B 35	12	520 - 531	N
9999	RECORD TERMINUS CHARACTER		1	532 - 532	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1400
	START RECORD SENTINEL		4	5 - 8	"****"
1270	RECORD ID		6	9 - 14	"FRMbbb"
1271	FORM NUMBER		6	15 - 20	"2210bb"
1272	PAGE NUMBER		5	21 - 25	"PG03b"
1273	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1274	FILLER		1	35 - 35	BLANK
1275	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
1280	ADJUSTED GROSS INCOME	PT I 1a	12	43 - 54	N
1290	MULTIPLY LINE 1 BY LINE 2	PT I 3a	12	55 - 66	N
1300	ITEMIZED DEDUCTIONS	PT I 4a	12	67 - 78	N
1310	MULTIPLY LINE 4 BY LINE 5	PT I 6a	12	79 - 90	N
1320	FORM 1040, LINE 34	PT I 7a	12	91 - 102	N
1330	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8a	12	103 - 114	N
1340	LINE 3 MINUS LINE 8	PT I 9a	12	115 - 126	N
1350	FORM 1041, LINE 20	PT I 10a	12	127 - 138	N
1360	LINE 9 MINUS LINE 10	PT I 11a	12	139 - 150	N
1370	TAX AMOUNT	PT I 12a	12	151 - 162	N
1380	SELF-EMPLOYMENT TAX AMOUNT	PT I 13a	12	163 - 174	NO ENTRY
1390	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14a	12	175 - 186	N
1400	TOTAL TAX	PT I 15a	12	187 - 198	N
1410	ALLOWED CREDITS	PT I 16a	12	199 - 210	N

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 13 ON FORM 2210, DIVIDED BY 4	PT I 22a	12	247 - 258	N
1460	ADD LINES 22 AND 23	PT I 24a	12	259 - 270	N
1470	IF LINE 24 IS > THAN LINE 21, SUBTRACT LINE 21 FROM LINE 24	PT I 25a	12	271 - 282	N
1480	SMALLER OF LINE 21 OR LINE 24	PT I 26a	12	283 - 294	N
1490	ADJUSTED GROSS INCOME	PT I 1b	12	295 - 306	N
1500	MULTIPLY LINE 1 BY LINE 2	PT I 3b	12	307 - 318	N
1510	ITEMIZED DEDUCTIONS	PT I 4b	12	319 - 330	N
1520	MULTIPLY LINE 4 BY LINE 5	PT I 6b	12	331 - 342	N
1530	FORM 1040, LINE 34	PT I 7b	12	343 - 354	N
1540	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8b	12	355 - 366	N
1550	LINE 3 MINUS LINE 8	PT I 9b	12	367 - 378	N
1560	FORM 1041, LINE 20	PT I 10b	12	379 - 390	N
1570	LINE 9 MINUS LINE 10	PT I 11b	12	391 - 402	N
1580	TAX AMOUNT	PT I 12b	12	403 - 414	N
1590	SELF-EMPLOYMENT TAX AMOUNT	PT I 13b	12	415 - 426	NO ENTRY
1600	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14b	12	427 - 438	N
1610	TOTAL TAX	PT I 15b	12	439 - 450	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS		FIELD DESCRIPTION
1620	ALLOWED CREDITS	PT I 16b	12	451	-	462	N
1630	LINE 15 MINUS LINE 16	PT I 17b	12	463	-	474	N
1640	MULTIPLY LINE 17 BY LINE 18	PT I 19b	12	475	-	486	N
1650	COMBINED PRECEDING AMOUNTS OF LINE 26	PT I 20b	12	487	-	498	N
1660	LINE 19 MINUS LINE 20	PT I 21b	12	499	-	510	N
1670	AMOUNT OF LINE 13 ON FORM 2210, DIVIDED BY 4	PT I 22b	12	511	-	522	N
1680	AMOUNT OF LINE 25 PRECEDING COLUMN	PT I 23b	12	523	-	534	N
1690	LINE 22 PLUS LINE 23	PT I 24b	12	535	-	546	N
1700	IF LINE 24 IS > THAN LINE 21, SUBTRACT LINE 21 FROM LINE 24	PT I 25b	12	547	-	558	N
1710	SMALLER OF LINE 21 OR LINE 24	PT I 26b	12	559	-	570	N
1720	ADJUSTED GROSS INCOME	PT 1 1c	12	571	-	582	N
1730	MULTIPLY LINE 1 BY LINE 2	PT I 3c	12	583	-	594	N
1740	ITEMIZED DEDUCTIONS	PT I 4c	12	595	-	606	N
1750	MULTIPLY LINE 4 BY LINE 5	PT I 6c	12	607	-	618	N
1760	FORM 1040, LINE 34	PT I 7c	12	619	-	630	N
1770	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8c	12	631	-	642	N
1780	LINE 3 MINUS LINE 8	PT I 9c	12	643	-	654	N
1790	FORM 1041, LINE 20	PT I 10c	12	655	-	666	N
1800	LINE 9 MINUS LINE 10	PT I 11c	12	667	-	678	N
1810	TAX AMOUNT	PT I 12c	12	679	-	690	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1820	SELF-EMPLOYMENT TAX AMOUNT	PT I 13c	12	691 - 702	NO ENTRY
1830	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14c	12	703 - 714	N
1840	TOTAL TAX	PT I 15c	12	715 - 726	N
1850	ALLOWED CREDITS	PT I 16c	12	727 - 738	N
1860	LINE 15 MINUS LINE 16	PT I 17c	12	739 - 750	N
1870	LINE 17 x LINE 18	PT I 19c	12	751 - 762	N
1880	COMBINED PRECEDING AMOUNTS OF LINE 26	PT I 20c	12	763 - 774	N
1890	LINE 19 MINUS LINE 20	PT I 21c	12	775 - 786	N
1900	AMOUNT OF LINE 13 ON FORM 2210, DIVIDED BY 4	PT I 22c	12	787 - 798	N
1910	AMOUNT OF LINE 25 PRECEDING COLUMN	PT 1 23c	12	799 - 810	N
1920	ADD LINES 22 AND 23	PT I 24c	12	811 - 822	N
1930	IF LINE 24 IS > THAN LINE 21, SUBTRACT LINE 21 FROM LINE 24	PT I 25c	12	823 - 834	N
1940	SMALLER OF LINE 21 OR LINE 24	PT I 26c	12	835 - 846	N
1950	ADJUSTED GROSS INCOME	PT I 1d	12	847 - 858	N
1960	MULTIPLY LINE 1 BY LINE 2	PT I 3d	12	859 - 870	N
1970	ITEMIZED DEDUCTIONS	PT I 4d	12	871 - 882	N
1980	MULTIPLY LINE 4 BY LINE 5	PT I 6d	12	883 - 894	N
1990	FORM 1040, LINE 34	PT I 7d	12	895 - 906	N
2000	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8d	12	907 - 918	N
2010	LINE 3 MINUS LINE 8	PT I 9d	12	919 - 930	N
2020	FORM 1041, LINE 20	PT I 10d	12	931 - 942	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2030	LINE 9 MINUS LINE 10	PT I 11d	12	943 - 954	N
2040	TAX AMOUNT	PT I 12d	12	955 - 966	N
2050	SELF-EMPLOYMENT TAX AMOUNT	PT I 13d	12	967 - 978	NO ENTRY
2060	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14d	12	979 - 990	N
2070	ADD LINES 12,13, AND 14	PT I 15d	12	991 - 1002	N
2080	ALLOWED CREDITS	PT I 16d	12	1003 - 1014	N
2090	LINE 15 MINUS LINE 16	PT I 17d	12	1015 - 1026	N
2100	MULTIPLY LINE 17 BY LINE 18	PT I 19d	12	1027 - 1038	N
2110	COMBINED PRECEDING AMOUNTS OF LINE 26	PT I 20d	12	1039 - 1050	N
2120	LINE 19 MINUS LINE 20	PT I 21d	12	1051 - 1062	N
2130	AMOUNT OF LINE 13 ON FORM 2210, DIVIDED BY 4	PT I 22d	12	1063 - 1074	N
2140	AMOUNT OF LINE 25, PRECEDING COLUMN	PT I 23d	12	1075 - 1086	N
2150	ADD LINES 22 AND 23	PT I 24d	12	1087 - 1098	N
2160	SMALLER OF LINE 21 OR LINE 24	PT I 26d	12	1099 - 1110	N
2170	NET SELF-EMPLOYMENT	PT II 27a	12	1111 - 1122	NO ENTRY |
2190	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 29a	12	1123 - 1134	NO ENTRY
2210	LINE 28 MINUS LINE 29	PT II 30a	12	1135 - 1146	NO ENTRY |
2220	MULTIPLY LINE 31 BY THE SMALLER LINE 27 OR LINE 30	PT II 32a	12	1147 - 1158	NO ENTRY |
2260	MULTIPLY LINE 27 BY LINE 33	PT II 34a	12	1159 - 1170	NO ENTRY |
2270	ADD LINES 32 AND 34	PT II 35a	12	1171 - 1182	NO ENTRY |

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2280	NET SELF-EMPLOYMENT	PT II 27b	12	1183 -	1194	NO ENTRY
2300	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 29b	12	1195 -	1206	NO ENTRY
2320	LINE 28 MINUS LINE 29	PT II 30b	12	1207 -	1218	NO ENTRY
2330	MULTIPLY LINE 31 BY THE SMALLER LINE 27 OR LINE 30	PT II 32b	12	1219 -	1230	NO ENTRY
2370	MULTIPLY LINE 27 BY LINE 33	PT II 34b	12	1231 -	1242	NO ENTRY
2380	ADD LINES 32 AND 34	PT II 35b	12	1243 -	1254	NO ENTRY
2390	NET SELF-EMPLOYMENT	PT II 27c	12	1255 -	1266	NO ENTRY
2410	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 29c	12	1267 -	1278	NO ENTRY
2430	LINE 28 MINUS LINE 29	PT II 30c	12	1279 -	1290	NO ENTRY
2440	MULTIPLY LINE 31 BY THE SMALLER OF LINE 27 OR LINE 30	PT II 32c	12	1291 -	1302	NO ENTRY
2480	MULTIPLY LINE 27 BY LINE 33	PT II 34c	12	1303 -	1314	NO ENTRY
2490	ADD LINES 32 AND 34	PT II 35c	12	1315 -	1326	NO ENTRY
2500	NET SELF-EMPLOYMENT	PT II 27d	12	1327 -	1338	NO ENTRY
2520	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 29d	12	1339 -	1350	NO ENTRY
2540	LINE 28 MINUS LINE 29	PT II 30d	12	1351 -	1362	NO ENTRY
2550	MULTIPLY LINE 31 BY THE SMALLER LINE 27 OR LINE 30	PT II 32d	12	1363 -	1374	NO ENTRY
2590	MULTIPLY LINE 27 BY LINE 33	PT II 34d	12	1375 -	1386	NO ENTRY
2600	ADD LINES 32 AND 34	PT II 35d	12	1387 -	1398	NO ENTRY
9998	RESERVED		1	1399 -	1399	BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	- POS	FIELD DESCRIPTION
9999	RECORD TERMINUS CHARACTER		1	1400	- 1400	"#"

Form **2210-F**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Farmers and Fishermen

▶ **Attach to Form 1040, Form 1040NR, or Form 1041.**
▶ **See instructions on back.**

OMB No. 1545-0140

1999

Attachment Sequence No. **06A**

Name(s) shown on tax return

Identifying number 0010

Note: *In most cases, you **do not** need to file Form 2210-F. The IRS will figure any penalty you owe and send you a bill. File Form 2210-F **only** if one or both of the boxes in Part I apply to you. If you do not need to file Form 2210-F, you still may use it to figure your penalty. Enter the amount from line 19 on the penalty line of your return, but do not attach Form 2210-F.*

Part I

Reasons for Filing—If 1a below applies to you, you may be able to lower or eliminate your penalty. But you MUST check that box and file Form 2210-F with your tax return. If 1b below applies to you, check that box and file Form 2210-F with your tax return.

1 Check whichever boxes apply (if neither applies, see the **Note** above Part I):

0013a ☐ You request a **waiver**. In certain circumstances, the IRS will waive all or part of the penalty. See the instructions for **Waiver of Penalty**.

0016b ☐ Your required annual payment (line 14 below) is based on your 1998 tax and you filed or are filing a joint return for either 1998 or 1999 but not for both years.

Part II Figure Your Underpayment

2	Enter your 1999 tax after credits from Form 1040, line 49; Form 1040NR, line 46; or Form 1041, Schedule G, line 4			2	0020	
3	Other taxes. See instructions			3	0030	
4	Add lines 2 and 3			4	0040	
5	Earned income credit	5	0050			
6	Additional child tax credit	6	0055			
7	Credit for Federal tax paid on fuels	7	0060			
8	Add lines 5, 6, and 7			8	0070	
9	Current year tax. Subtract line 8 from line 4			9	0080	
10	Multiply line 9 by 66⅔%	10	0090			
11	Withholding taxes. **Do not** include any estimated tax payments on this line. See instructions			11	0100	
12	Subtract line 11 from line 9. If less than $1,000, stop here; **do not** complete or file this form. You do not owe the penalty			12	0110	
13	Enter the tax shown on your 1998 tax return. **Caution:** *See instructions*			13	0120	
14	**Required annual payment.** Enter the **smaller** of line 10 or line 13			14	0130	
	Note: *If line 11 is equal to or more than line 14, stop here; you do not owe the penalty. Do not file Form 2210-F unless you checked box 1b above.*					
15	Enter the estimated tax payments you made by January 18, 2000, and any Federal income tax and excess social security or railroad retirement tax withheld during 1999			15	0140	
16	**Underpayment.** Subtract line 15 from line 14. If the result is zero or less, stop here; you do not owe the penalty. Do not file Form 2210-F unless you checked box 1b above			16	0150	

Part III Figure the Penalty

17	Enter the date the amount on line 16 was paid or April 15, 2000, whichever is earlier	17	/0160/ 00	
18	Number of days FROM January 15, 2000, TO the date on line 17	18	0170	
19	**Penalty.** Underpayment on line 16 × (Number of days on line 18 / 366) × .08 (0176) @0177 ▶	19	0180	

- Form 1040 filers, enter the amount from line 19 on Form 1040, line 69.
- Form 1040NR filers, enter the amount from line 19 on Form 1040NR, line 68.
- Form 1041 filers, enter the amount from line 19 on Form 1041, line 26.

For Paperwork Reduction Act Notice, see back of form. Cat. No. 11745A Form **2210-F** (1999)

SECTION 9.34 FORM 2210F - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS		FIELD DESCRIPTION
	BYTE COUNT		4	1	-	4	0276
	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 nnnnnnnnn
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
0070	CREDIT SUBTOTAL	8	12	126	-	137	N
0080	CURRENT YEAR TAX	9	12	138	-	149	N
0090	TWO THIRDS CREDIT	10	12	150	-	161	N
0100	WITHHOLDING TAXES	11	12	162	-	173	N
0110	CURRENT TAXES OWED	12	12	174	-	185	N
0120	PRIOR YEAR'S TAX	13	12	186	-	197	N
0130	REQUIRED ANNUAL PAYMENT	14	12	198	-	209	N
0140	AMOUNTS WITHHELD/ AMOUNTS PAID OR CREDITED	15	12	210	-	221	N
0150	UNDERPAYMENT	16	12	222	-	233	N
0160	EARLIER OF PAYMENT OR TAX DUE DATE	17	8	234	-	241	MMDDYYYY
0170	NUMBER OF PENALTY DAYS	18	3	242	-	244	N
0176	WAIVED AMOUNT	19	12	245	-	256	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
@0177	WAIVER EXPLANATION	19	6	257 - 262	"STMbnn" OR BLANK
0180	UNDERPAYMENT PENALTY FARMERS FISHERMEN	19	12	263 - 274	N
9998	RESERVED		1	275 - 275	BLANK
9999	RECORD TERMINUS CHARACTER		1	276 - 276	"#"

Form **3468**

Department of the Treasury
Internal Revenue Service

Investment Credit

► **Attach to your return.**
► **See separate instructions.**

OMB No. 1545-0155

1999

Attachment Sequence No. **52**

Name(s) shown on return

Identifying number 0010

Part I Current Year Credit

1	Rehabilitation credit (see instructions for required attachments):				
a	Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** *This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent* . . . . . 0015 ► ☐				
	Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:				
b	Pre-1936 buildings	0020	× 10% (.10)	1b	0030
c	Certified historic structures	0040	× 20% (.20)	1c	0050
	Enter NPS number assigned or the flow-through entity's identifying number (see instructions)	0060			
d	Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) .			1d	0130
2	Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions)	0140	× 10% (.10)	2	0150
3	Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions for limitations)	0180	× 10% (.10)	3	0190
4	Credit from cooperatives. Enter the unused investment credit from cooperatives			4	0220
5	**Total current year investment credit.** Add lines 1b through 4			5	0230

Part II Tax Liability Limit (See **Who Must File Form 3800** to find out if you complete Part II or file Form 3800.)

6	Regular tax before credits:				
•	Individuals. Enter amount from Form 1040, line 40				
•	Corporations. Enter amount from Form 1120, Schedule J, line 3 (or Form 1120-A, Part I, line 1) . .			6	0240
•	Other filers. Enter regular tax before credits from your return				
7a	Credit for child and dependent care expenses (Form 2441, line 9) .	7a	0250		
b	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	7b	0260		
c	Child tax credit (Form 1040, line 43)	7c	0263		
d	Education credits (Form 8863, line 18)	7d	0266		
e	Mortgage interest credit (Form 8396, line 11)	7e	0270		
f	Adoption credit (Form 8839, line 15)	7f	0273		
g	District of Columbia first-time homebuyer credit (Form 8859, line 11)	7g	0276		
h	Foreign tax credit	7h	0280		
i	Possessions tax credit (Form 5735, line 17 or 27)	7i	0290		
j	Credit for fuel from a nonconventional source	7j	0310		
k	Qualified electric vehicle credit (Form 8834, line 19)	7k	0315		
l	Add lines 7a through 7k			7l	0320
8	Net regular tax. Subtract line 7l from line 6			8	0330
9	Alternative minimum tax:				
•	Individuals. Enter amount from Form 6251, line 28				
•	Corporations. Enter amount from Form 4626, line 15			9	0340
•	Estates and trusts. Enter amount from Form 1041, Schedule I, line 39 . . .				
10	Net income tax. Add lines 8 and 9			10	0350
11	Tentative minimum tax (see instructions)	11	0355		
12	If line 8 is more than $25,000, enter 25% (.25) of the excess (see instructions)	12	0360		
13	Enter the greater of line 11 or line 12			13	0365
14	Subtract line 13 from line 10. If zero or less, enter -0-			14	0370
15	**Investment credit allowed for current year.** Enter the **smaller** of line 5 or line 14 here and on Form 1040, line 47; Form 1120, Schedule J, line 4d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return			15	0380

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12276E

Form **3468** (1999)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4		0456
	START RECORD SENTINEL		4	5 -	8		"****"
0000	RECORD ID		6	9 -	14		"FRMbbb"
0001	FORM NUMBER		6	15 -	20		"3468bb"
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 NUMBER		9	43 -	51		N
0015	SECTION 47(d)(5)ELECTION	1a	1	52 -	52		"X" OR BLANK
0020	QUALIFIED REHABILITATION PRE-1936 BUILDINGS	PT I 1(b)	12	53 -	64		N
0030	CALCULATED EXPENDITURES PRE-1936 BUILDINGS	PT I 1(b)	12	65 -	76		N
0040	QUALIFIED REHABILITATION CERTIFIED HISTORIC STRUCTURES	PT I 1(c)	12	77 -	88		N
0050	CALCULATED EXPENDITURES CERTIFIED HISTORIC STRUCTURES	PT I 1(c)	12	89 -	100		N
0060	QUALIFIED REHABILITATION NPS NUMBER ASSIGNED OR FLOW-THROUGH ENTITY'S ID #	PT I 1(c)	18	101 -	118		A/N
0130	REHABILITATION CREDIT	1d	12	119 -	130		N
0140	QUALIFIED REHABILITATION ENERGY CREDIT NLT JUNE 30, 1992	PT I 2	12	131 -	142		N
0150	CALCULATED EXPENDITURES ENERGY CREDIT NLT JUNE 30, 1992	PT I 2	12	143 -	154		N
0180	QUALIFIED REHABILITATION RESTORATION CREDIT	PT I 3	12	155 -	166		N
0190	CALCULATED EXPENDITURES RESTORATION CREDIT	PT I 3	12	167 -	178		N
0220	CREDIT FROM COOPERATIVES	PT I 4	12	179 -	190		N
0230	CURRENT YEAR INVESTMENT CREDIT (ADD LINES 1b - 4)	PT I 5	12	191 -	202		N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0240	TAX LIABILITY LIMITATION IND FORM 1040 LINE 40 CORP FORM 1120 SCH J LINE 3 OR FORM 1120-A PART 1 LINE 1 OTHER FILERS	PT II 6	12	203 - 214	N
0250	CHILD & DEPENDENT CARE CREDIT (FORM 2441)	PT II 7a	12	215 - 226	N
0260	ELDERLY OR DISABLED CREDIT (SCH R)	PT II 7b	12	227 - 238	N
0263	CHILD TAX CREDIT (FORM 8812)	7c	12	239 - 250	N
0266	EDUCATION CREDIT (FORM 8863)	7d	12	251 - 262	N
0270	MORTGAGE INTEREST (FORM 8396)	PT II 7e	12	263 - 274	N
0273	ADOPTION CREDIT FORM 8839	PT II 7f	12	275 - 286	N
0276	FIRST TIME DISTRICT OF COLUMBIA HOME BUYER CREDIT FORM 8859	PT II 7g	12	287 - 298	N
0280	FOREIGN TAX CREDIT (FORM 1116 or 1118)	PT II 7h	12	299 - 310	N
0290	POSSESSIONS TAX CREDIT (FORM 5735)	PT II 7i	12	311 - 322	N
0310	FUEL CREDIT NONCONVENTIONAL	PT II 7j	12	323 - 334	N
0315	ELECTRIC VEHICLE CREDIT (FORM 8834)	PT II 7k	12	335 - 346	N
0320	TOTAL CREDITS (ADD LINES 7a - 7k)	PT II 7l	12	347 - 358	N
0330	NET REGULAR TAX (LINE 6 MINUS 7L)	PT II 8	12	359 - 370	N
0340	ALTERNATIVE MINIMUM TAX INDIVIDUAL, CORP AND ESTATE & TRUSTS AMOUNT	PT II 9	12	371 - 382	N
0350	NET INCOME TAX INDIVIDUAL, CORP AND OTHER FILERS	PT II 10	12	383 - 394	N
0355	TENTATIVE MINIMUN TAX INDIVIDUAL, CORP. AND ESTATES AND TRUSTS AMOUNT	PT II 11	12	395 - 406	N
0360	LINE 8 IS MORE THAN $25,000 ENTER 25% OF EXCESS	PT II 12	12	407 - 418	N
0365	GREATER OF LINE 11 OR LINE 12	PT II 13	12	419 - 430	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0370	SUBTRACT LINE 13 FROM LINE 10	PT II 14	12	431 - 442	N
0380	TOTAL ALLOWED CREDIT SMALLER OF LINE 5 OR 14	PT II 15	12	443 - 454	N
9998	RESERVED		1	455 - 455	BLANK
9999	RECORD TERMINUS CHARACTER		1	456 - 456	"#"

Form **4255**
(Rev. April 1997)
Department of the Treasury
Internal Revenue Service

Recapture of Investment Credit

► **Attach to your income tax return.**

OMB No. 1545-0166

Attachment Sequence No. **65**

Name(s) as shown on return

Identifying number 0009

Properties	Type of property—State whether rehabilitation, energy, reforestation, or transition property. (See the Instructions for Form 3468 for the year the investment credit property was placed in service for definitions.) If rehabilitation property, also show type of building. If energy property, show type.
A	*0010
B	0130
C	0250
D	0370

Original Investment Credit

	Computation Steps: (see Specific Instructions)	**Properties** A	B	C	D
1	Original rate of credit	+0020	0140	0260	0380
2	Cost or other basis	+0023	0143	0263	0383
3	Original credit. Multiply line 2 by the percentage on line 1	+0080	0200	0320	0440
4	Date property was placed in service	/+0084/	/0204/	/0324/	/0444/
5	Date property ceased to be qualified investment credit property	/+0090/	/0210/	/0330/	/0450/
6	Number of full years between the date on line 4 and the date on line 5	+0100	0220	0340	0460

Computation of Recapture Tax

7	Recapture percentage (see instructions)	+0110	0230	0350	0470
8	Tentative recapture tax. Multiply line 3 by the percentage on line 7	+0120	0240	0360	0480
9	Add line 8, columns A through D	0483	0486		0490
10	Enter the recapture tax from property for which there was an increase in nonqualified nonrecourse financing (attach separate computation)	*0495			0500
11	Add lines 9 and 10				0510
12	Portion of original credit (line 3) not used to offset tax in any year, plus any carryback and carryforward of credits you now can apply to the original credit year because you have freed up tax liability in the amount of the tax recaptured. Do not enter more than line 11—see instructions				0520
13	Total increase in tax. Subtract line 12 from line 11. Enter here and on the appropriate line of your tax return. See section 29(b)(4) if you claim the nonconventional source fuel credit				0530

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping . . . . 6 hr., 28 min.

Learning about the law or the form . . . . 1 hr., 23 min.

Preparing, copying, assembling, and sending the form to the IRS . . . 1 hr., 33 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the IRS at the address listed in the instructions for the tax return with which this form is filed.

Purpose of Form

Use Form 4255 to figure the increase in tax for the recapture of investment credit claimed.

Who Must Refigure the Investment Credit

Generally, you must refigure the investment credit and may have to recapture all or part of it if:

- You disposed of investment credit property before the end of 5 full years after the property was placed in service (recapture period).
- You changed the use of the property before the end of the recapture period so that it no longer qualifies as investment credit property.
- The business use of the property decreased before the end of the recapture

SECTION 9.38 FORM 4255 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	- POS		FIELD DESCRIPTION
	BYTE COUNT		4	1	-	4	0636
	START RECORD SENTINEL		4	5	-	8	"****"
0000	RECORD IDENTIFICATION		6	9	-	14	"FRMbbb"
0001	FORM NUMBER		6	15	-	20	"4255bb"
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	IDENTIFYING NUMBER		9	43	-	51	N
*0010	PROPERTY DESCRIPTION 1	A	56	52	-	107	A/N OR "STMbnn"
+0020	ORIGINAL RATE 1	1A	6	108	-	113	N
+0023	COST OR OTHER BASIS 1	2A	12	114	-	125	N
+0080	ORIGINAL CREDIT 1	3A	12	126	-	137	N
+0084	DATE PROPERTY PLACED IN SERVICE 1	4A	8	138	-	145	MMDDYYYY
+0090	DATE PROPERTY QUALIFICATION 1	5A	8	146	-	153	MMDDYYYY
+0100	NUMBER OF FULL YEARS BETWEEN DATES 1	6A	2	154	-	155	N, "00" OR BLANK
+0110	RECAPTURE PERCENTAGE 1	7A	6	156	-	161	N
+0120	TENTAVTIVE RECAPTURE TAX 1	8A	12	162	-	173	N
0130	PROPERTY DESCRIPTION 2	B	56	174	-	229	A/N
0140	ORIGINAL RATE 2	1B	6	230	-	235	N
0143	COST OR OTHER BASIS 2	2B	12	236	-	247	N
0200	ORIGINAL CREDIT 2	3B	12	248	-	259	N
0204	DATE PROPERTY PLACED IN SERVICE 2	4B	8	260	-	267	MMDDYYYY
0210	DATE PROPERTY QUALIFICATION 2	5B	8	268	-	275	MMDDYYYY
0220	NUMBER OF FULL YEARS BETWEEN DATES 2	6B	2	276	-	277	N, "00" OR BLANK
0230	RECAPTURE PERCENTAGE 2	7B	6	278	-	283	N
0240	TENTATIVE RECAPTURE TAX 2	8B	12	284	-	295	N

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	MMDDYYYY
0330	DATE PROPERTY QUALIFICATION 3	5C	8	390	397	MMDDYYYY
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
0380	ORIGINAL RATE 4	1D	6	474	479	N
0383	COST OR OTHER BASIS 4	2D	12	480	491	N
0440	ORIGINAL CREDIT 4	3D	12	492	503	N
0444	DATE PROPERTY PLACED IN SERVICE 4	4D	8	504	511	MMDDYYYY
0450	DATE PROPERTY QUALIFICATION 4	5D	8	512	519	MMDDYYYY
0460	NUMBER OF FULL YEARS BETWEEN DATES 4	6D	2	520	521	N, "00" OR BLANK
0470	RECAPTURE PERCENTAGE 4	7D	6	522	527	N
0480	TENTATIVE RECAPTURE TAX 4	8D	12	528	539	N
0483	"TAX FROM ATTACHED" LITERAL	9	17	540	556	"TAX FROM ATTACHED" OR BLANK
0486	TAX AMOUNT	9	12	557	568	N
0490	TENTATIVE TOTAL RECAPTURE TAX	9	12	569	580	N
*0495	RECAPTURE TAX STATEMENT	10	6	581	586	"STMbnn" OR BLANK
0500	TAX FROM PROPERTY CEASING TO BE AT RISK	10	12	587	598	N
0510	TOTAL RECAPTURE TAX	11	12	599	610	N
0520	PORTION OF ORIGINAL CREDIT	12	12	611	622	N
0530	TOTAL TAX INCREASE	13	12	623	634	N
9998	RESERVED		1	635	635	BLANK
9999	RECORD TERMINUS CHARACTER		1	636	636	"#"

Form **4562**

Department of the Treasury
Internal Revenue Service (99)

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach this form to your return.

OMB No. 1545-0172

1999

Attachment Sequence No. **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
	0020	0010

Part I **Election To Expense Certain Tangible Property (Section 179) (Note:** *If you have any "listed property," complete Part V before you complete Part I.***)**

1	Maximum dollar limitation. If an enterprise zone business, see page 2 of the instructions	1	$19,000
2	Total cost of section 179 property placed in service. See page 2 of the instructions	2	0030
3	Threshold cost of section 179 property before reduction in limitation	3	$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0040
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	0050

*0055

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6	0060	0070	0080
	0090	0100	0110

7	Listed property. Enter amount from line 27	7	0120
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0130
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	0140
10	Carryover of disallowed deduction from 1998. See page 2 of the instructions	10	0150
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	0160
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0170
13	Carryover of disallowed deduction to 2000. Add lines 9 and 10, less line 12 ▶	13	0180

Note: *Do not use Part II or Part III below for listed property (automobiles, certain other vehicles, cellular telephones, certain computers, or property used for entertainment, recreation, or amusement). Instead, use Part V for listed property.*

Part II **MACRS Depreciation for Assets Placed in Service ONLY During Your 1999 Tax Year (Do Not Include Listed Property.)**

Section A—General Asset Account Election

14 If you are making the election under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check this box. See page 3 of the instructions 0185 ▶ ☐

Section B—General Depreciation System (GDS) (See page 3 of the instructions.)

*0187 (a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
15a 3-year property		0190	0200	0210	0220	0230
b 5-year property		0240	0250	0260	0270	0280
c 7-year property		0290	0300	0310	0320	0330
d 10-year property		0340	0350	0360	0370	0380
e 15-year property		0390	0400	0410	0420	0430
f 20-year property		0440	0450	0460	0470	0480
g 25-year property		0482	25 yrs.	0484	S/L	0486
h Residential rental property	0490	0500	27.5 yrs.	MM	S/L	0510
	0520	0530	27.5 yrs.	MM	S/L	0540
i Nonresidential real property	0550	0560	39 yrs.	MM	S/L	0570
	0580	0590	0595	MM	S/L	0600

Section C—Alternative Depreciation System (ADS) (See page 5 of the instructions.)

16a Class life		0610	0620	0630	S/L	0640
b 12-year		0650	12 yrs.	0660	S/L	0670
c 40-year	0680	0690	40 yrs.	MM	S/L	0700

Part III **Other Depreciation (Do Not Include Listed Property.)** (See page 5 of the instructions.)

17	GDS and ADS deductions for assets placed in service in tax years beginning before 1999	17	0710
18	Property subject to section 168(f)(1) election	18	0720 @0730
19	ACRS and other depreciation	19	0740

Part IV **Summary** (See page 6 of the instructions.)

20	Listed property. Enter amount from line 26	20	0760
21	**Total.** Add deductions on line 12, lines 15 and 16 in column (g), and lines 17 through 20. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	21	0770
22	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	22	0780

For Paperwork Reduction Act Notice, see page 9 of the instructions.

Cat. No. 12906N *0790 Form **4562** (1999)

Part V Listed Property—Automobiles, Certain Other Vehicles, Cellular Telephones, Certain Computers, and Property Used for Entertainment, Recreation, or Amusement

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *23a, 23b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See page 7 of the instructions for limits for passenger automobiles.***)**

23a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** | **23b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

0810 0820

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
24 Property used more than 50% in a qualified business use (See page 6 of the instructions.):								
*0830 0840	0850	0860%	0870	0880	0890	0900	0910	0920
0930	0940	0950%	0960	0970	0980	0990	1000	1010
1020	1030	1040%	1050	1060	1070	1080	1090	1100
25 Property used 50% or less in a qualified business use (See page 6 of the instructions.):								
*1110 1120	1130	1140%	1150	1160	1170	S/L –1175	1180	
1190	1200	1210%	1220	1230	1240	S/L –1245	1250	
1260	1270	1280%	1290	1300	1310	S/L –1315	1320	

26 Add amounts in column (h). Enter the total here and on line 20, page 1 . . . . . **26** 1330

27 Add amounts in column (i). Enter the total here and on line 7, page 1 . . . . . **27** 1340

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
28 Total business/investment miles driven during the year (DO NOT include commuting miles-see page 1 of the instructions) *1345	1350	1420	1490	1560	1630	1700
29 Total commuting miles driven during the year	1360	1430	1500	1570	1640	1710
30 Total other personal (noncommuting) miles driven	1370	1440	1510	1580	1650	1720
31 Total miles driven during the year. Add lines 28 through 30.	1380	1450	1520	1590	1660	1730
*1385	Yes / No	Yes / No	Yes / No	Yes / No	Yes / No	Yes / No
32 Was the vehicle available for personal use during off-duty hours?	1390	1460	1530	1600	1670	1740
33 Was the vehicle used primarily by a more than 5% owner or related person?	1400	1470	1540	1610	1680	1750
34 Is another vehicle available for personal use?	1410	1480	1550	1620	1690	1760

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who ***are not*** *more than 5% owners or related persons.*

	Yes	No
35 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	1770	
36 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners	1780	
37 Do you treat all use of vehicles by employees as personal use?	1790	
38 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	1800	
39 Do you meet the requirements concerning qualified automobile demonstration use? See page 8 of the instructions . .	1810	

Note: *If your answer to 35, 36, 37, 38, or 39 is "Yes," you need not complete Section B for the covered vehicles.*

Part VI Amortization

(a) Description of costs *1820	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
40 Amortization of costs that begins during your 1999 tax year:					
1830	1840	1850	1860	1870	1880
1890	1900	1910	1920	1930	1940

41 Amortization of costs that began before 1999 . . . . . **41** 1950

42 **Total.** Enter here and on "Other Deductions" or "Other Expenses" line of your return . . . **42** 1960

SECTION 9.40 FORM 4562 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0884
	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		9	26 -	34	N nnnnnnnnn |
0004	FILLER		1	35 -	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001 - 9999999
0010	IDENTIFYING NUMBER		9	43 -	51	N |
0020	BUSINESS OR ACTIVITY		65	52 -	116	A/N
0030	TOTAL COST OF SEC 179 PROPERTY PLACED IN SERVICE DURING TAX YEAR	PT I 2	12	117 -	128	N
0040	REDUCTION IN LIMITATION (LINE 2 MINUS LINE 3)	PT I 4	12	129 -	140	N
0050	DOLLAR LIMITATION FOR TAX YEAR (LINE 1 MINUS LINE 4)	PT I 5	12	141 -	152	N
*0055	EXPENSE ELECTION	PT I L 6	6	153 -	158	"STMbnn" OR BLANK

NOTE: USE FIELD #0055 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART I, LINE 6. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

0060	DESCRIPTION PROPERTY 1	PT I 6(a)	32	159 -	190	A/N
0070	DEPRECIATION COST PROPERTY 1	PT I 6(b)	12	191 -	202	N
0080	DEPRECIATION ELECTED COST PROPERTY 1	PT I 6(c)	12	203 -	214	N
0090	DESCRIPTION PROPERTY 2	PT I 6(a)	32	215 -	246	A/N
0100	DEPRECIATION COST PROPERTY 2	PT I 6(b)	12	247 -	258	N
0110	DEPRECIATION ELECTED COST PROPERTY 2	PT I 6(c)	12	259 -	270	N
0120	LISTED PROPERTY (AMOUNT FROM LINE 27)	PT I 7	12	271 -	282	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0130	TOTAL ELECTED COST OF SEC 179 PROPERTY (ADD LINES 6c AND 7c)	PT I 8	12	283 - 294	N
0140	TENTATIVE DEDUCTION (LESSER OF LINE 5 OR 8)	PT I 9	12	295 - 306	N
0150	CARRYOVER OF DISALLOWED DEDUCTION	PT I 10	12	307 - 318	N
0160	TAXABLE INCOME LIMITATION FOR TAX YEAR	PT I 11	12	319 - 330	N
0170	SEC 179 EXPENSE DEDUCTION (ADD LINES 9 AND 10)	PT I 12	12	331 - 342	N
0180	CARRYOVER FORWARD OF DISALLOWED DEDUCTION (ADD LINES 9 AND 10 LESS LINE 12)	PT I 13	12	343 - 354	N
0185	GROUP ANY ASSETS	14	1	355 - 355	"X" OR BLANK
*0187	MACRS DEPRECIATION	PT II L 15	6	356 - 361	"STMbnn" OR BLANK

NOTE: USE FIELD #0187 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART II, LINE 15. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

0190	MACRS 3-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15a(c)	12	362 - 373	N
0200	MACRS 3-YR PROPERTY RECOVERY PERIOD	PT II 15a(d)	2	374 - 375	N
0210	MACRS 3-YR PROPERTY CONVENTION	PT II 15a(e)	2	376 - 377	"HY", "MQ" OR "MM"
0220	MACRS 3-YR PROPERTY METHOD	PT II 15 a(f)	6	378 - 383	A/N
0230	MARCS 3-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15a(g)	12	384 - 395	N
0240	MACRS 5-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15b(c)	12	396 - 407	N
0250	MACRS 5-YR PROPERTY RECOVERY PERIOD	PT II 15b(d)	2	408 - 409	N
0260	MACRS 5-YR PROPERTY CONVENTION	PT II 15b(e)	2	410 - 411	"HY", "MQ" OR "MM"
0270	MACRS 5-YR PROPERTY METHOD	PT II 15b(f)	6	412 - 417	A/N
0280	MACRS 5-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15b(g)	12	418 - 429	N
0290	MACRS 7-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15c(c)	12	430 - 441	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0300	MACRS 7-YR PROPERTY RECOVERY PERIOD	PT II 15c(d)	2	442 - 443	N
0310	MACRS 7-YR PROPERTY CONVENTION	PT II 15c(e)	2	444 - 445	"HY", "MQ" OR "MM"
0320	MACRS 7-YR PROPERTY METHOD	PT II 15c(f)	6	446 - 451	A/N
0330	MACRS 7-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15c(g)	12	452 - 463	N
0340	MACRS 10-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15d(c)	12	464 - 475	N
0350	MACRS 10-YR PROPERTY RECOVERY PERIOD	PT II 15d(d)	2	476 - 477	N
0360	MACRS 10-YR PROPERTY 10-YEAR PROPERTY CONVENTION	PT II 15d(e)	2	478 - 479	"HY", "MQ" OR "MM"
0370	MACRS 10-YR PROPERTY METHOD	PT II 15d(f)	6	480 - 485	A/N
0380	MACRS 10-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15d(g)	12	486 - 497	N
0390	MACRS 15-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15e(c)	12	498 - 509	N
0400	MACRS 15-YR PROPERTY RECOVERY PERIOD	PT II 15e(d)	2	510 - 511	N
0410	MACRS 15-YR PROPERTY CONVENTION	PT II 15e(e)	2	512 - 513	"HY", "MQ" OR "MM"
0420	MACRS 15-YR PROPERTY METHOD	PT II 15e(f)	6	514 - 519	A/N
0430	MACRS 15-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15e(g)	12	520 - 531	N
0440	MACRS 20-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15f(c)	12	532 - 543	N
0450	MACRS 20-YR PROPERTY RECOVERY PERIOD	PT II 15f(d)	2	544 - 545	N
0460	MACRS 20-YR PROPERTY CONVENTION	PT II 15f(e)	2	546 - 547	"HY", "MQ" OR "MM"
0470	MACRS 20-YR PROPERTY METHOD	PT II 15f(f)	6	548 - 553	A/N
0480	MACRS 20-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15f(g)	12	554 - 565	N
0482	MACRS 25-YR PROPERTY BASIS FOR DEPRECIATION	PT II 15g(c)	12	566 - 577	N
0484	MACRS 25-YR PROPERTY CONVENTION	PT II 15g(e)	2	578 - 579	"HY", "MQ" OR "MM"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0486	MACRS 25-YR PROPERTY DEPRECIATION DEDUCTION	PT II 15g(g)	12	580 - 591	N
0490	MACRS RESIDENTIAL RENTAL PROPERTY 1 DATE PLACED IN SERVICE	PT II 15h(b)	6	592 - 597	FORMAT: MMYYYY OR BLANK
0500	MACRS RESIDENTAL RENTAL PROPERTY 1 BASIS FOR DEPRECIATION	PT II 15h(c)	12	598 - 609	N
0510	MACRS RESIDENTIAL RENTAL PROPERTY 1 DEPRECIATION DEDUCTION	PT II 15h(g)	12	610 - 621	N
0520	MACRS RESIDENTAL RENTAL PROPERTY 2 DATE PLACED IN SERVICE	PT II 15h(b)	6	622 - 627	FORMAT: MMYYYY OR BLANK
0530	MACRS RESIDENTIAL RENTAL PROPERTY 2 BASIS FOR DEPRECIATION	PT II 15h(c)	12	628 - 639	N
0540	MACRS RESIDENTIAL RENTAL PROPERTY 2 DEDUCTION DEPRECIATION	PT II 15h(g)	12	640 - 651	N
0550	MACRS NONRESIDENTIAL PROPERTY 1 DATE PLACED IN SERVICE	PT II 15i(b)	6	652 - 657	FORMAT: MMYYYY OR BLANK
0560	MACRS NONRESIDENTIAL PROPERTY 1 BASIS FOR DEPRECIATION	PT II 15i(c)	12	658 - 669	N
0570	MACRS NONRESIDENTIAL PROPERTY 1 DEPRECIATION DEDUCTION	PT II 15i(g)	12	670 - 681	N
0580	MACRS NONRESIDENTIAL PROPERTY 2 DATE PLACED IN SERVICE	PT II 15i(b)	6	682 - 687	FORMAT: MMYYYY OR BLANK
0590	MACRS NONRESIDENTIAL PROPERTY 2 BASIS FOR DEPRECIATION	PT II 15i(c)	12	688 - 699	N
0595	MACRS NONRESIDENTIAL PROPERTY 2 RECOVERY PERIOD	PT II 15i(d)	2	700 - 701	N
0600	MACRS NONRESIDENTIAL PROPERTY 2 DEPRECIATION DEDUCTION	PT II 15i(g)	12	702 - 713	N
0610	ADS (CLASS LIFE) BASIS FOR DEPRECIATION	PT II 16a(c)	12	714 - 725	N
0620	ADS (CLASS LIFE) RECOVERY PERIOD	PT II 16a(d)	2	726 - 727	N
0630	ADS (CLASS LIFE) CONVENTION	PT II 16a(e)	2	728 - 729	"HY", "MQ" OR "MM"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0640	ADS (CLASS LIFE) DEDUCTION DEPRECIATION	PT II 16a(g)	12	730 - 741	N
0650	ADS (12-YR) BASIS FOR DEPRECIATION	PT II 16b(c)	12	742 - 753	N
0660	ADS (12 YEAR) CONVENTION	PT II 16b(e)	2	754 - 755	"HY", "MQ" OR "MM"
0670	ADS (12-YEAR) DEPRECIATION DEDUCTION	PT II 16b(g)	12	756 - 767	N
0680	ADS (40-YEAR) DATE PLACED IN SERVICE	PT II 16c(b)	6	768 - 773	FORMAT: MMYYYY OR BLANK
0690	ADS (40-YEAR) BASIS FOR DEPRECIATION	PT II 16c(c)	12	774 - 785	N
0700	ADS (40-YEAR) DEPRECIATION DEDUCTION	PT II 16c(g)	12	786 - 797	N
0710	GDS AND ADS DEDUCTION FOR ASSETS PLACED IN SERVICE IN PREVIOUS TAX YEARS	PT III 17	12	798 - 809	N
0720	PROPERTY SUBJECT TO SECTION 168(f)(1) ELECTION	PT III 18	12	810 - 821	N
@0730	PROPERTY SUBJECT TO SECTION 168(f)(1) ELECTION	PT III 18	6	822 - 827	"STMbnn" OR BLANK
0740	ACRS AND/OR OTHER DEPRECIATION	PT III 19	12	828 - 839	N
0760	LISTED PROPERTY (AMOUNT FROM LINE 26)	PT IV 20	12	840 - 851	N
0770	TOTAL	PT IV 21	12	852 - 863	N
0780	ASSETS	PT IV 22	12	864 - 875	N
*0790	50-YR PROPERTY		6	876 - 881	"STMbnn" OR BLANK
9998	RESERVED		2	882 - 883	BLANK
9999	RECORD TERMINUS CHARACTER		1	884 - 884	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0888
	START RECORD SENTINEL		4	5 - 8	"****"
0800	RECORD ID		6	9 - 14	"FRMbbb"
0801	FORM NUMBER		6	15 - 20	"4562bb"
0802	PAGE NUMBER		5	21 - 25	"PG02b"
0803	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0804	FILLER		1	35 - 35	BLANK
0805	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0810	EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY	PT V SEC A 23(a)	1	43 - 43	"Y" OR "N" OR BLANK
0820	EVIDENCE WRITTEN	PT V SEC A 23(b)	1	44 - 44	"Y" OR "N" OR BLANK
*0830	LISTED PROPERTY LINE 24	PT V SEC A 24	6	45 - 50	"STMbnn" OR BLANK

NOTE: USE FIELD #830 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART V, LINE 24. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

0840	DEPRECIATION ITEM 1 DESCRIPTION	PT V SEC A 24(a)	10	51 - 60	A/N
0850	DEPRECIATION ITEM 1 DATE PLACED IN SERVICE	PT V SEC A 24(b)	8	61 - 68	FORMAT: MMDDYYYY OR BLANK
0860	DEPRECIATION ITEM 1 BUSINESS USE PERCENTAGE	PT V SEC A 24(c)	6	69 - 74	N
0870	DEPRECIATION ITEM 1 COST OR OTHER BASIS	PT V SEC A 24(d)	12	75 - 86	N
0880	DEPRECIATION ITEM 1 BASIS - BUSINESS USE	PT V SEC A 24(e)	12	87 - 98	N
0890	DEPRECIATION ITEM 1 RECOVERY PERIOD	PT V SEC A 24(f)	2	99 - 100	N
0900	DEPRECIATION ITEM 1 METHOD/CONVENTION	PT V SEC A 24(g)	6	101 - 106	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0910	DEPRECIATION ITEM 1 DEPRECIATION DEDUCTION	PT V SEC A 24(h)	12	107 - 118	N
0920	DEPRECIATION ITEM 1 SECTION 179 EXPENSE	PT V SEC A 24(i)	12	119 - 130	N
0930	DEPRECIATION ITEM 2 DESCRIPTION	PT V SEC A 24(a)	10	131 - 140	A/N
0940	DEPRECIATION ITEM 2 DATE PLACED IN SERVICE	PT V SEC A 24(b)	8	141 - 148	FORMAT: MMDDYYYY OR BLANK
0950	DEPRECIATION ITEM 2 BUSINESS USE PERCENTAGE	PT V SEC A 24(c)	6	149 - 154	N |
0960	DEPRECIATION ITEM 2 COST OR OTHER BASIS	PT V SEC A 24(d)	12	155 - 166	N
0970	DEPRECIATION ITEM 2 BASIS-BUSINESS USE	PT V SEC A 24(e)	12	167 - 178	N
0980	DEPRECIATION ITEM 2 RECOVERY PERIOD	PT V SEC A 24(f)	2	179 - 180	N
0990	DEPRECIATION ITEM 2 METHOD/CONVENTION	PT V SEC A 24(g)	6	181 - 186	A/N
1000	DEPRECIATION ITEM 2 DEPRECIATION DEDUCTION	PT V SEC A 24(h)	12	187 - 198	N
1010	DEPRECIATION ITEM 2 SECTION 179 EXPENSE	PT V SEC A 24(i)	12	199 - 210	N
1020	DEPRECIATION ITEM 3 DESCRIPTION	PT V SEC A 24(a)	10	211 - 220	A/N
1030	DEPRECIATIION ITEM 3 DATE PLACED IN SERVICE	PT V SEC A 24(b)	8	221 - 228	FORMAT: MMDDYYYY OR BLANK
1040	DEPRECIATION ITEM 3 BUSINESS USE PERCENTAGE	PT V SEC A 24(c)	6	229 - 234	N |
1050	DEPRECIATION ITEM 3 COST OR OTHER BASIS	PT V SEC A 24(d)	12	235 - 246	N
1060	DEPRECIATION ITEM 3 BASIS-BUSINESS USE	PT V SEC A 24(e)	12	247 - 258	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1070	DEPRECIATION ITEM 3 RECOVERY PERIOD	PT V SEC A 24(f)	2	259 - 260	N
1080	DEPRECIATION ITEM 3 METHOD/CONVENTION	PT V SEC A 24(g)	6	261 - 266	A/N
1090	DEPRECIATION ITEM 3 DEPRECIATION DEDUCTION	PT V SEC A 24(h)	12	267 - 278	N
1100	DEPRECIATION ITEM 3 SECTION 179 EXPENSE	PT V SEC A 24(i)	12	279 - 290	N
*1110	LISTED PROPERTY LINE 25	PT V SEC A 25	6	291 - 296	"STMbnn" OR BLANK

NOTE: USE FIELD #1110 AS A STATEMENT (STM) REFERENCE FOR ADDITIONAL INFORMATION OR ATTACHMENTS REQUIRED IN PART V, LINE 25. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

1120	DEPRECIATION ITEM 1 DESCRIPTION	PT V SEC A 25(a)	10	297 - 306	A/N
1130	DEPRECIATIION ITEM 1 DATE PLACED IN SERVICE	PT V SEC A 25(b)	8	307 - 314	FORMAT: MMDDYYYY BLANK
1140	DEPRECIATION ITEM 1 BUSINESS USE PERCENTAGE	PT V SEC A 25(c)	6	315 - 320	N
1150	DEPRECIATION ITEM 1 COST OR OTHER BASIS	PT V SEC A 25(d)	12	321 - 332	N
1160	DEPRECIATION ITEM 1 BASIS-BUSINESS USE	PT V SEC A 25(e)	12	333 - 344	N
1170	DEPRECIATION ITEM 1 RECOVERY PERIOD	PT V SEC A 25(f)	2	345 - 346	N
1175	DEPRECIATION ITEM 1 METHOD/CONVENTION	PT V SEC A 25(g)	3	347 - 349	"HY", "MQ", "MM" OR "PRE"
1180	DEPRECIATION ITEM 1 DEPRECIATION DEDUCTION	PT V SEC A 25(h)	12	350 - 361	N
1190	DEPRECIATION ITEM 2 DESCRIPTION	PT V SEC A 25(a)	10	362 - 371	A/N
1200	DEPRECIATIION ITEM 2 DATE PLACED IN SERVICE	PT V SEC A 25(b)	8	372 - 379	FORMAT: MMDDYYYY OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1210	DEPRECIATION ITEM 2 BUSINESS USE PERCENTAGE	PT V SEC A 25(c)	6	380 - 385	N
1220	DEPRECIATION ITEM 2 COST OR OTHER BASIS	PT V SEC A 25(d)	12	386 - 397	N
1230	DEPRECIATION ITEM 2 BASIS-BUSINESS USE	PT V SEC A 25(e)	12	398 - 409	N
1240	DEPRECIATION ITEM 2 RECOVERY PERIOD	PT V SEC A 25(f)	2	410 - 411	N
1245	DEPRECIATION ITEM 2 METHOD/CONVENTION	PT V SEC A 25(g)	3	412 - 414	"HY", "MQ", "MM" OR "PRE"
1250	DEPRECIATION ITEM 2 DEPRECIATION DEDUCTION	PT V SEC A 25(h)	12	415 - 426	N
1260	DEPRECIATION ITEM 3 DESCRIPTION	PT V SEC A 25(a)	10	427 - 436	A/N
1270	DEPRECIATIION ITEM 3 DATE PLACED IN SERVICE	PT V SEC A 25(b)	8	437 - 444	FORMAT: MMDDYYYY BLANK
1280	DEPRECIATION ITEM 3 BUSINESS USE PERCENTAGE	PT V SEC A 25(c)	6	445 - 450	N
1290	DEPRECIATION ITEM 3 COST OR OTHER BASIS	PT V SEC A 25(d)	12	451 - 462	N
1300	DEPRECIATION ITEM 3 BASIS-BUSINESS USE	PT V SEC A 25(e)	12	463 - 474	N
1310	DEPRECIATION ITEM 3 RECOVERY PERIOD	PT V SEC A 25(f)	2	475 - 476	N
1315	DEPRECIATION ITEM 3 METHOD/CONVENTION	PT V SEC A 25(g)	3	477 - 479	"HY", "MQ", "MM" OR "PRE"
1320	DEPRECIATION ITEM 3 DEPRECIATION DEDUCTION	PT V SEC A 25(h)	12	480 - 491	N
1330	TOTAL (ADD AMOUNTS COL h)	PT V SEC A 26	12	492 - 503	N
1340	TOTAL (ADD AMOUNTS COL i)	PT V SEC A 27	12	504 - 515	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
*1345	LISTED PROPERTY LINES 28-31	PT V SEC B	6	516 -	521	"STMbnn" OR BLANK
	NOTE: USE FIELD #1345 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART V, LINES 28-31. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.					
1350	TOTAL MILES DRIVEN DURING YEAR VEHICLE 1	PT V SEC B 28(a)	7	522 -	528	N
1360	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 1	PT V SEC B 29(a)	7	529 -	535	N
1370	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 1	PF V SEC B 30(a)	7	536 -	542	N
1380	TOTAL MILES DRIVEN DURING YEAR ADD LINES 28 - 30 VEHICLE 1	PT V SEC B 31(a)	7	543 -	549	N
*1385	LISTED PROPERTY LINES 32-34	PT V SEC B	6	550 -	555	"STMbnn" OR BLANK
	NOTE: USE FIELD #1385 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART V, LINES 32-34. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.					
1390	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1	PT V SEC B 32(a)	1	556 -	556	"Y" OR "N" OR BLANK
1400	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 1	PT V SEC B 33(a)	1	557 -	557	"Y" OR "N" OR BLANK
1410	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1	PT V SEC B 34(a)	1	558 -	558	"Y" OR "N" OR BLANK
1420	TOTAL MILES DRIVEN DURING YEAR VEHICLE 2	PT V SEC B 28(b)	7	559 -	565	N
1430	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 2	PT V SEC B 29(b)	7	566 -	572	N
1440	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 2	PF V SEC B 30(b)	7	573 -	579	N
1450	TOTAL MILES DRIVEN DURING YEAR ADD LINES 28 - 30 VEHICLE 2	PT V SEC B 31(b)	7	580 -	586	N
1460	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2	PT V SEC B 32(b)	1	587 -	587	"Y" OR "N" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1470	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 2	PT V SEC B 33(b)	1	588 -	588	"Y" OR "N" OR BLANK
1480	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2	PT V SEC B 34(b)	1	589 -	589	"Y" OR "N" OR BLANK
1490	TOTAL MILES DRIVEN DURING YEAR VEHICLE 3	PT V SEC B 28(c)	7	590 -	596	N
1500	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 3	PT V SEC B 29(c)	7	597 -	603	N
1510	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 3	PF V SEC B 30(c)	7	604 -	610	N
1520	TOTAL MILES DRIVEN DURING YEAR ADD LINES 28 - 30 VEHICLE 3	PT V SEC B 31(c)	7	611 -	617	N
1530	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3	PT V SEC B 32(c)	1	618 -	618	"Y" OR "N" OR BLANK
1540	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 3	PT V SEC B 33(c)	1	619 -	619	"Y" OR "N" OR BLANK
1550	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3	PT V SEC B 34(c)	1	620 -	620	"Y" OR "N" OR BLANK
1560	TOTAL MILES DRIVEN DURING YEAR VEHICLE 4	PT V SEC B 28(d)	7	621 -	627	N
1570	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 4	PT V SEC B 29(d)	7	628 -	634	N
1580	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 4	PF V SEC B 30(d)	7	635 -	641	N
1590	TOTAL MILES DRIVEN DURING YEAR ADD LINES 28 - 30 VEHICLE 4	PT V SEC B 31(d)	7	642 -	648	N
1600	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4	PT V SEC B 32(d)	1	649 -	649	"Y" OR "N" OR BLANK
1610	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 4	PT V SEC B 33(d)	1	650 -	650	"Y" OR "N" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS		FIELD DESCRIPTION
1620	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4	PT V SEC B 34(d)	1	651 -	651		"Y" OR "N" OR BLANK
1630	TOTAL MILES DRIVEN DURING YEAR VEHICLE 5	PT V SEC B 28(e)	7	652 -	658		N
1640	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 5	PT V SEC B 29(e)	7	659 -	665		N
1650	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 5	PF V SEC B 30(e)	7	666 -	672		N
1660	TOTAL MILES DRIVEN DURING YEAR ADD LINE 28 -30 VEHICLE 5	PT V SEC B 31(e)	7	673 -	679		N
1670	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5	PT V SEC B 32(e)	1	680 -	680		"Y" OR "N" OR BLANK
1680	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 5	PT V SEC B 33(e)	1	681 -	681		"Y" OR "N" OR BLANK
1690	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5	PT V SEC B 34(e)	1	682 -	682		"Y" OR "N" OR BLANK
1700	TOTAL MILES DRIVEN DURING YEAR VEHICLE 6	PT V SEC B 28(f)	7	683 -	689		N
1710	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 6	PT V SEC B 29(f)	7	690 -	696		N
1720	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 6	PF V SEC B 30(f)	7	697 -	703		N
1730	TOTAL MILES DRIVEN DURING YEAR ADD LINES 28 - 30 VEHICLE 6	PT V SEC B 31(f)	7	704 -	710		N
1740	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6	PT V SEC B 32(f)	1	711 -	711		"Y" OR "N" OR BLANK
1750	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 6	PT V SEC B 33(f)	1	712 -	712		"Y" OR "N" OR BLANK
1760	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6	PT V SEC B 34(f)	1	713 -	713		"Y" OR "N" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1770	DO YOU MAINTAIN A WRITTEN STATEMENT INCLUDING COMMUTING	PT V SEC C 35	1	714 - 714	"Y" OR "N" OR BLANK
1780	DO YOU MAINTAIN A WRITTEN STATEMENT PROHIBITING PERSONAL USE	PT V SEC C 36	1	715 - 715	"Y" OR "N" OR BLANK
1790	DO YOU TREAT ALL USE OF VEHICLES BY EMPLOYEES AS PERSONAL USE	PT V SEC C 37	1	716 - 716	"Y" OR "N" OR BLANK
1800	DO YOU PROVIDE MORE THAN 5 VEHICLES	PT V SEC C 38	1	717 - 717	"Y" OR "N" OR BLANK
1810	DO YOU MEET REQUIREMENTS CONCERNING FLEET VEHICLE OR QUAL. AUTO DEMO USE	PT V SEC C 39	1	718 - 718	"Y" OR "N" OR BLANK
*1820	AMORTIZATION LINE 40	PT VI 40	6	719 - 724	"STMbnn" OR BLANK

NOTE: USE FIELD #1820 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED IN PART VI, LINE 40. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

1830	AMORTIZATION DESCRIPTION OF PROPERTY PROPERTY 1	PT VI 40(a)	18	725 - 742	A/N
1840	AMORTIZATION DATE ACQUIRED PROPERTY 1	PT VI 40(b)	8	743 - 750	FORMAT: MMDDYYYY OR BLANK
1850	AMORTIZATION COST OR OTHER BASIS PROPERTY 1	PT VI 40(c)	12	751 - 762	N
1860	AMORTIZATION CODE SECTION PROPERTY 1	PT VI 40(d)	12	763 - 774	A/N
1870	AMORTIZATION PERIOD OR PERCENTAGE PROPERTY 1	PT VI 40(e)	6	775 - 780	N
1880	AMORTIZATION FOR THIS YEAR PROPERTY 1	PT VI 40(f)	12	781 - 792	N
1890	AMORTIZATION DESCRIPTION OF PROPERTY PROPERTY 2	PT VI 40(a)	18	793 - 810	A/N
1900	AMORTIZATION DATE ACQUIRED PROPERTY 2	PT VI 40(b)	8	811 - 818	FORMAT: MMDDYYYY OR BLANK
1910	AMORTIZATION COST OR OTHER BASIS PROPERTY 2	PT VI 40(c)	12	819 - 830	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1920	AMORTIZATION CODE SECTION PROPERTY 2	PT VI 40(d)	12	831 - 842	A/N
1930	AMORTIZATION PERIOD OR PERCENTAGE PROPERTY 2	PT VI 40(e)	6	843 - 848	N
1940	AMORTIZATION FOR THIS YEAR PROPERTY 2	PT VI 40(f)	12	849 - 860	N
1950	AMORTIZATION FOR PROPERTY PLACED IN SERVICE PRIOR TO CURRENT YEAR	PT VI 41(f)	12	861 - 872	N
1960	TOTAL	PT VI 42(f)	12	873 - 884	N
9998	RESERVED		3	885 - 887	BLANK
9999	RECORD TERMINUS CHARACTER		1	888 - 888	"#"

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

► **See separate instructions.**
► **Attach to your tax return.**
► **Use a separate Form 4684 for each different casualty or theft.**

OMB No. 1545-0177

1999

Attachment Sequence No. **26**

Name(s) shown on tax return

Identifying number 0010

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

1 Description of properties (show type, location, and date acquired for each): *0020

Property **A** 0030

Property **B** 0120

Property **C** 0210

Property **D** 0300

		Properties (Use a separate column for each property lost or damaged from one casualty or theft.)			
		A	**B**	**C**	**D**
2 Cost or other basis of each property	2	0040	0130	0220	0310
3 Insurance or other reimbursement (whether or not you filed a claim). See instructions **Note:** *If line 2 is **more than** line 3, skip line 4.*	3	0050	0140	0230	0320
4 Gain from casualty or theft. If line 3 is **more than** line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4	0060**	0150**	0240**	0330**
5 Fair market value **before** casualty or theft	5	0070	0160	0250	0340
6 Fair market value **after** casualty or theft	6	0080	0170	0260	0350
7 Subtract line 6 from line 5	7	0090	0180	0270	0360
8 Enter the **smaller** of line 2 or line 7	8	0100	0190	0280	0370
9 Subtract line 3 from line 8. If zero or less, enter -0-	9	0110	0200	0290	0380

10 Casualty or theft loss. Add the amounts on line 9. Enter the total	10	0390
11 Enter the amount from line 10 or $100, whichever is **smaller**	11	0400
12 Subtract line 11 from line 10	12	0410
Caution: *Use only one Form 4684 for lines 13 through 18.* **13** Add the amounts on line 12 of all Forms 4684	13	0420
14 Combine the amounts from line 4 of all Forms 4684	14	0430
15 • If line 14 is **more than** line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is **less than** line 13, enter -0- here and continue with the form. • If line 14 is **equal to** line 13, enter -0- here. Do not complete the rest of this section.	15	0440
16 If line 14 is **less than** line 13, enter the difference	16	0450
17 Enter 10% of your adjusted gross income (Form 1040, line 34). Estates and trusts, see instructions	17	0460
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter result on Schedule A (Form 1040), line 19. Estates and trusts, enter on the "Other deductions" line of your tax return	18	0470

For Paperwork Reduction Act Notice, see page 4 of separate instructions.

Cat. No. 12997O

Form **4684** (1999)

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side. | **Identifying number** 0500

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.) *0510

19 Description of properties (show type, location, and date acquired for each):

Property **A** 0520

Property **B** 0610

Property **C** 0700

Property **D** 0790

		Properties (Use a separate column for each property lost or damaged from one casualty or theft.)			
		A	**B**	**C**	**D**
20 Cost or adjusted basis of each property	20	0530	0620	0710	0800
21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 **Note:** *If line 20 is **more than** line 21, skip line 22.*	21	0540	0630	0720	0810
22 Gain from casualty or theft. If line 21 is **more than** line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	22	0550**	0640**	0730**	0820**
23 Fair market value **before** casualty or theft	23	0560	0650	0740	0830
24 Fair market value **after** casualty or theft	24	0570	0660	0750	0840
25 Subtract line 24 from line 23	25	0580	0670	0760	0850
26 Enter the **smaller** of line 20 or line 25 **Note:** *If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.*	26	0590	0680	0770	0860
27 Subtract line 21 from line 26. If zero or less, enter -0-	27	0600	0690	0780	0870

28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 **or** line 34 (see instructions). **28** 0880

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft	**(b)** Losses from casualties or thefts *(i)* Trade, business, rental or royalty property	**(b)** Losses from casualties or thefts *(ii)* Income-producing and employee property	**(c)** Gains from casualties or thefts includible in income
Casualty or Theft of Property Held One Year or Less			
29 0890	(0900)	(0910)	0920
0930	(0940)	(0950)	0960
30 Totals. Add the amounts on line 29 **30**	(0970)	(0980)	0990
31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions 1000		**31**	1010
32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, partnerships, and S corporations, see instructions 1020		**32**	1030
Casualty or Theft of Property Held More Than One Year			
33 Casualty or theft gains from Form 4797, line 32		**33**	1040
34 1050	(1060)	(1070)	1080
1090	(1100)	(1110)	1120
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) **35**	(1130)	(1140)	
36 Total gains. Add lines 33 and 34, column (c)		**36**	1150
37 Add amounts on line 35, columns (b)(i) and (b)(ii)		**37**	1160
38 If the loss on line 37 is **more than** the gain on line 36:			
a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions 1170		**38a**	1180
b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11 1190		**38b**	1200
39 If the loss on line 37 is **less than** or **equal to** the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3, column (g)		**39**	1210

Note: *Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 7. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 6.*

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4		0776
	START RECORD SENTINEL		4	5 -	8		"****"
0000	RECORD ID		6	9 -	14		"FRMbbb"
0001	FORM NUMBER		6	15 -	20		"4684bb"
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 0000000 - 9999999
0010	IDENTIFICATION NUMBER (EIN)		9	43 -	51		N
*0020	PERSONAL USE PROPERTY STATEMENT		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	DESCRIPTION OF PROPERTIES	1A	56	58 -	113		A/N OR BLANK
0040	COST OR OTHER BASIS	2A	12	114 -	125		N
0050	INSURANCE	3A	12	126 -	137		N
0060	GAIN FROM CASUALTY OR THEFT	4A	12	138 -	149		N **
0070	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5A	12	150 -	161		N
0080	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6A	12	162 -	173		N
0090	LINE 5 MINUS LINE 6	7A	12	174 -	185		N
0100	SMALLER OF LINE 2 OR LINE 7	8A	12	186 -	197		N
0110	LINE 8 MINUS LINE 3	9A	12	198 -	209		N
0120	DESCRIPTION OF PROPERTIES	1B	56	210 -	265		A/N OR BLANK
0130	COST OR OTHER BASIS	2B	12	266 -	277		N
0140	INSURANCE	3B	12	278 -	289		N
0150	GAIN FROM CASUALTY OR THEFT	4B	12	290 -	301		N **
0160	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5B	12	302 -	313		N

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0420	COMBINE ALL LINE 12 AMOUNTS - FORM 4684	13	12	702 - 713	N
0430	COMBINE ALL LINE 4 AMOUNTS - FORM 4684	14	12	714 - 725	N
0440	COMPARISON OF LINE 14 TO LINE 13	15	12	726 - 737	N
0450	COMPARISION OF LINE 14 TO LINE 13	16	12	738 - 749	N
0460	10% OF ADJUSTED GROSS INCOME (FORM 1040)	17	12	750 - 761	N
0470	LINE 16 MINUS LINE 17	18	12	762 - 773	N
9998	RESERVED		2	774 - 775	BLANK
9999	RECORD TERMINUS CHARACTER		1	776 - 776	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	- POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	- 4	1092
	START RECORD SENTINEL		4	5	- 8	"****"
0490	RECORD ID		6	9	- 14	"FRMbbb"
0491	FORM NUMBER		6	15	- 20	"4684bb"
0492	PAGE NUMBER		5	21	- 25	"PG02b"
0493	EMPLOYEE IDENTIFICATION NUMBER (EIN)		9	26	- 34	N nnnnnnnnn
0494	FILLER		1	35	- 35	BLANK
0495	FORM OCCURRENCE NUMBER		7	36	- 42	N 0000001 - 9999999
0500	IDENTIFYING NUMBER		9	43	- 51	N
*0510	BUSINESS AND INCOME PRODUCING PROPERTY		6	52	- 57	"STMbnn" OR BLANK

NOTE: IF MORE SPACE IS NEEDED FOR SECTION B USE FIELD *510 AS A STATEMENT (STM) REFERENCE.

0520	DESCRIPTION OF PROPERTIES	PT I 19	56	58	- 113	A/N OR BLANK
0530	COST OR ADJUSTED BASIS	PT I 20	12	114	- 125	N
0540	INSURANCE	PT I 21	12	126	- 137	N
0550	GAIN FROM CASUALTY OR THEFT	PT I 22	12	138	- 149	N **
0560	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	150	- 161	N
0570	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	162	- 173	N
0580	LINE 23 MINUS LINE 24	PT I 25	12	174	- 185	N
0590	SMALLER OF LINE 22 OR LINE 25	PT I 26	12	186	- 197	N
0600	LINE 26 MINUS LINE 21	PT I 27	12	198	- 209	N
0610	DESCRIPTION OF PROPERTIES	PT I 19	56	210	- 265	A/N OR BLANK
0620	COST OR ADJUSTED BASIS	PT I 20	12	266	- 277	N
0630	INSURANCE	PT I 21	12	278	- 289	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS		FIELD DESCRIPTION
0640	GAIN FROM CASUALTY OR THEFT	PT I 22	12	290	-	301	N **
0650	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	302	-	313	N
0660	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	314	-	325	N
0670	LINE 23 MINUS LINE 24	PT I 25	12	326	-	337	N
0680	SMALLER OF LINE 22 OR LINE 25	PT I 26	12	338	-	349	N
0690	LINE 26 MINUS LINE 21	PT I 27	12	350	-	361	N
0700	DESCRIPTION OF PROPERTIES	PT I 19	56	362	-	417	A/N OR BLANK
0710	COST OR ADJUSTED BASIS	PT I 20	12	418	-	429	N
0720	INSURANCE	PT I 21	12	430	-	441	N
0730	GAIN FROM CASUALTY OR THEFT	PT I 22	12	442	-	453	N **
0740	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	454	-	465	N
0750	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	466	-	477	N
0760	LINE 23 MINUS LINE 24	PT I 25	12	478	-	489	N
0770	SMALLER OF LINE 22 OR LINE 25	PT I 26	12	490	-	501	N
0780	LINE 26 MINUS LINE 21	PT I 27	12	502	-	513	N
0790	DESCRIPTION OF PROPERTIES	PT I 19	56	514	-	569	A/N OR BLANK
0800	COST OR ADJUSTED BASIS	PT I 20	12	570	-	581	N
0810	INSURANCE	PT I 21	12	582	-	593	N
0820	GAIN FROM CASUALTY OR THEFT	PT I 22	12	594	-	605	N **
0830	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	606	-	617	N
0840	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	618	-	629	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0850	LINE 23 MINUS LINE 24	PT I 25	12	630 - 641	N
0860	SMALLER OF LINE 22 OR LINE 25	PT I 26	12	642 - 653	N
0870	LINE 26 MINUS LINE 21	PT I 27	12	654 - 665	N
0880	TOTAL CASUALTY OR THEFT LOSS	PT I 28	12	666 - 677	N
0890	SHORT-CASUALTY OR THEFT DESCRIPTION (FIRST LINE)	PT II 29(a)	25	678 - 702	A/N OR BLANK
0900	TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 29(b)(i)	12	703 - 714	N ***
0910	SHORT-INCOME PRODUCING PROPERTY	PT II 29(b)(ii)	12	715 - 726	N ***
0920	SHORT-GAINS FROM CASUALTIES OR THEFTS	PT II 29(c)	12	727 - 738	N
0930	SHORT-CASUALTY OR THEFT DESCRIPTION (SECOND LINE)	PT II 29(a)	25	739 - 763	A/N OR BLANK
0940	TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 29(b)(i)	12	764 - 775	N ***
0950	SHORT-INCOME PRODUCING PROPERTY	PT II 29(b)(ii)	12	776 - 787	N ***
0960	SHORT-GAINS FROM CASUALTIES OR THEFTS	PT II 29(c)	12	788 - 799	N
0970	SHORT-TOTALS TRADE, BUSINESS, RENTAL, ROYALTY	PT II 30(b) i	12	800 - 811	N ***
0980	SHORT-TOTALS INCOME PRODUCING PROPERTY	PT II 30(b) ii	12	812 - 823	N ***
0990	SHORT-TOTALS FROM CASUALTIES OR THEFTS	PT II 30(c)	12	824 - 835	N
1000	PAL INDICATOR	PT II 31	3	836 - 838	"PAL" OR BLANK
1010	NET GAIN OR LOSS	PT II 32(c)	12	839 - 850	N
1020	PAL INDICATOR	PT II 32	3	851 - 853	"PAL" OR BLANK
1030	AMOUNT FROM LINE 30b(ii)	PT II 32(c)	12	854 - 865	N
1040	CASUALTY OR THEFT GAINS FROM FORM 4797	PT II 33(c)	12	866 - 877	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1050	LONG-CASUALTY THEFT DESCRIPTION (FIRST LINE)	PT II 34(a)	25	878 - 902	A/N OR BLANK
1060	TRADE, BUSINESS, RENTAL, ROYALTY PROPERTY	PT II 34(b) i	12	903 - 914	N ***
1070	LONG-GAINS FROM CASUALTIES OR THEFTS (1)	PT II 34(b) ii	12	915 - 926	N ***
1080	GAINS FROM CASUALTIES OR THEFTS	PT II 34(c)	12	927 - 938	N
1090	LONG-CASUALTY THEFT DESCRIPTION (SECOND LINE)	PT II 34(a)	25	939 - 963	A/N OR BLANK
1100	TRADE, BUSINESS, RENTAL ROYALTY PROPERTY	PT II 34(b) i	12	964 - 975	N ***
1110	INCOMING PRODUCING PROPERTY	PT II 34(b) ii	12	976 - 987	N ***
1120	LONG-GAINS FROM CASUALTIES OR THEFTS	PT II 34(c)	12	988 - 999	N
1130	LONG-TOTAL LOSSES TRADE, BUSINESS, RENTAL, ROYALTY	PT II 35(b) i	12	1000 - 1011	N ***
1140	LONG-TOTAL LOSSES INCOME PRODUCING PROPERTY	PT II 35(b) ii	12	1012 - 1023	N ***
1150	LONG-TOTAL GAINS	PT II 36	12	1024 - 1035	N
1160	LONG-LINE 17 AMOUNTS, ADD COLS. (b)(i) AND (b)(ii)	PT II 37	12	1036 - 1047	N
1170	PAL INDICATOR	PT II 38(a)	3	1048 - 1050	"PAL" OR BLANK
1180	NET GAIN/LOSS COMBINE LINE 35(b)(i) AND LINE 36	PT II 38(a)(c)	12	1051 - 1062	N
1190	PAL INDICATOR	PT II 38(b)	3	1063 - 1065	"PAL" OR BLANK
1200	LINE 35 AMOUNT COL. (b)(ii)	PT II 38(b)(c)	12	1066 - 1077	N
1210	LOSS ON LINE 37 IS EQUAL TO OR LESS THAN THE GAIN ON LINE 36	PT II 39	12	1078 - 1089	N
9998	RESERVED		2	1090 - 1091	BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	- POS	FIELD DESCRIPTION
9999	RECORD TERMINUS CHARACTER		1	1092	- 1092	"#"

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

► Attach to your tax return. ► See separate instructions.

OMB No. 1545-0184

1999

Attachment Sequence No. **27**

Name(s) shown on return

Identifying number 0010

1	Enter here the gross proceeds from the sale or exchange of real estate reported to you for 1999 on Form(s) 1099-S (or a substitute statement) that you will be including on line 2, 10, or 20	1	0020

Part I Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Property Held More Than 1 Year *0030

	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) GAIN or (LOSS) Subtract (f) from the sum of (d) and (e)
2	0040	0050	0060	0070	0080	0090	0100
	0120	0130	0140	0150	0160	0170	0180
	0200	0210	0220	0230	0240	0250	0260
	0280	0290	0300	0310	0320	0330	0340

3	Gain, if any, from Form 4684, line 39	3	0600
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	0610
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	0615
6	Gain, if any, from line 32, from other than casualty or theft	6	0620
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	0650

Partnerships (except electing large partnerships). Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 6. Skip lines 8, 9, 11, and 12 below.

S corporations. Report the gain or (loss) following the instructions for Form 1120S, Schedule K, lines 5 and 6. Skip lines 8, 9, 11, and 12 below, unless line 7 is a gain and the S corporation is subject to the capital gains tax.

All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, and 12 below.

8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	0660
9	Subtract line 8 from line 7. If zero or less, enter -0-. Also enter on the appropriate line as follows (see instructions):	9	0670

S corporations. Enter any gain from line 9 on Schedule D (Form 1120S), line 14, and skip lines 11 and 12 below.

All others. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below, and enter the gain from line 9 as a long-term capital gain on Schedule D.

Part II Ordinary Gains and Losses *0680

10 Ordinary gains and losses not included on lines 11 through 17 (include property held 1 year or less):

0690	0700	0710	0720	0730	0740	0750
0770	0780	0790	0800	0810	0820	0830
0850	0860	0870	0880	0890	0900	0910
0930	0940	0950	0960	0970	0980	0990

11	Loss, if any, from line 7	11	(1250)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	1260
13	Gain, if any, from line 31	13	1270
14	Net gain or (loss) from Form 4684, lines 31 and 38a	14	1280
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	1300
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	1305
17	Recapture of section 179 expense deduction for partners and S corporation shareholders from property dispositions by partnerships and S corporations (see instructions)	17	1310
18	Combine lines 10 through 17. Enter the gain or (loss) here, and on the appropriate line as follows:	18	1340

a For all except individual returns: Enter the gain or (loss) from line 18 on the return being filed.

b For individual returns:

(1) If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18b(1)." See instructions — 18b(1) 1350/NO ENTRY

(2) Redetermine the gain or (loss) on line 18, excluding the loss, if any, on line 18b(1). Enter here and on Form 1040, line 14 — 18b(2) 1360/NO ENTRY

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 13086I Form **4797** (1999)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property: *1390	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A 1400	1410	1420
B 1640	1650	1660
C 1880	1890	1900
D 2120	2130	2140

These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B	Property C	Property D
20 Gross sales price (**Note:** *See line 1 before completing.*)	20	1430	1670	1910	2150
21 Cost or other basis plus expense of sale	21	1440	1680	1920	2160
22 Depreciation (or depletion) allowed or allowable	22	1450	1690	1930	2170
23 Adjusted basis. Subtract line 22 from line 21	23	1460	1700	1940	2180
24 Total gain. Subtract line 23 from line 20	24	1470	1710	1950	2190
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a	1480	1720	1960	2200
b Enter the **smaller** of line 24 or 25a	25b	1490	1730	1970	2210
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	1500	1740	1980	2220
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	1510	1750	1990	2230
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line 26a, skip lines 26d and 26e	26c	1520	1760	2000	2240
d Additional depreciation after 1969 and before 1976	26d	1530	1770	2010	2250
e Enter the **smaller** of line 26c or 26d	26e	1540	1780	2020	2260
f Section 291 amount (corporations only)	26f	1550/NO ENTRY	1790/NO ENTRY	2030/NO ENTRY	2270/NO ENTRY
g Add lines 26b, 26e, and 26f	26g	1560	1800	2040	2280
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a	1570	1810	2050	2290
b Line 27a multiplied by applicable percentage (see instructions)	27b	1580	1820	2060	2300
c Enter the **smaller** of line 24 or 27b	27c	1590	1830	2070	2310
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a	1600	1840	2080	2320
b Enter the **smaller** of line 24 or 28a	28b	1610	1850	2090	2330
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a	1620	1860	2100	2340
b Enter the **smaller** of line 24 or 29a (see instructions)	29b	1630	1870	2110	2350

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	2360
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	2370
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	2380

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less

(See instructions.)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	2420	2430
34 Recomputed depreciation. See instructions	34	2440	2450
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	2460	2470

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0912
	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	IDENTIFYING NUMBER		9	43 - 51	N
0020	GROSS PROCEEDS FROM REAL ESTATE	1	12	52 - 63	N
*0030	(A) DESCRIPTION OF PROPERTY	PT I	6	64 - 69	"STMbnn" OR BLANK
	NOTE: USE FIELD #030 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.				
0040	DESCRIPTION OF PROPERTY ITEM 1	PT I 2(a)	15	70 - 84	A/N
0050	DATE ACQUIRED ITEM 1	PT I 2(b)	8	85 - 92	FORMAT: MMDDYYYY "INHERIT" OR BLANK |
0060	DATE SOLD ITEM 1	PT I 2(c)	8	93 - 100	FORMAT: MMDDYYYY OR BLANK
0070	GROSS SALES PRICE ITEM 1	PT I 2(d)	12	101 - 112	N OR "LIKE-KIND-EX"
0080	DEPRECIATION ALLOWED ITEM 1	PT I 2(e)	12	113 - 124	N
0090	COST OR OTHER BASIS ITEM 1	PT I 2(f)	12	125 - 136	N
0100	GAIN OR LOSS ITEM 1	PT I 2(g)	12	137 - 148	N |
0120	DESCRIPTION OF PROPERTY ITEM 2	PT I 2(a)	15	149 - 163	A/N
0130	DATE ACQUIRED ITEM 2	PT I 2(b)	8	164 - 171	FORMAT: MMDDYYYY "INHERIT" OR BLANK |
0140	DATE SOLD ITEM 2	PT I 2(c)	8	172 - 179	FORMAT: MMDDYYYY OR BLANK
0150	GROSS SALES PRICE ITEM 2	PT I 2(d)	12	180 - 191	N OR "LIKE-KIND-EX"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0160	DEPRECIATION ALLOWED ITEM 2	PT I 2(e)	12	192 - 203	N
0170	COST OR OTHER BASIS ITEM 2	PT I 2(f)	12	204 - 215	N
0180	GAIN OR LOSS ITEM 2	PT I 2(g)	12	216 - 227	N
0200	DESCRIPTION OF PROPERTY ITEM 3	PT I 2(a)	15	228 - 242	A/N
0210	DATE ACQUIRED ITEM 3	PT I 2(b)	8	243 - 250	FORMAT: MMDDYYYY "INHERIT" OR BLANK
0220	DATE SOLD ITEM 3	PT I 2(c)	8	251 - 258	FORMAT: MMDDYYYY OR BLANK
0230	GROSS SALES PRICE ITEM 3	PT I 2(d)	12	259 - 270	N OR "LIKE-KIND-EX"
0240	DEPRECIATION ALLOWED ITEM 3	PT I 2(e)	12	271 - 282	N
0250	COST OR OTHER BASIS ITEM 3	PT I 2(f)	12	283 - 294	N
0260	GAIN OR LOSS ITEM 3	PT I 2(g)	12	295 - 306	N
0280	DESCRIPTION OF PROPERTY ITEM 4	PT I 2(a)	15	307 - 321	A/N
0290	DATE ACQUIRED ITEM 4	PT I 2(b)	8	322 - 329	FORMAT: MMDDYYYY "INHERIT" OR BLANK
0300	DATE SOLD ITEM 4	PT I 2(c)	8	330 - 337	FORMAT: MMDDYYYY OR BLANK
0310	GROSS SALES PRICE ITEM 4	PT I 2(d)	12	338 - 349	N OR "LIKE-KIND-EX"
0320	DEPRECIATION ALLOWED ITEM 4	PT I 2(e)	12	350 - 361	N
0330	COST OR OTHER BASIS ITEM 4	PT I 2(f)	12	362 - 373	N
0340	GAIN OR LOSS ITEM 4	PT I 2(g)	12	374 - 385	N
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 1 4(g)	12	398 - 409	N
0615	SEC 1231 GAIN/LOSS FROM FORM 8824	PT 1 5(g)	12	410 - 421	N
0620	GAIN ON LINE 32	PT I 6(g)	12	422 - 433	N

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
*0680	DESCRIPTION OF PROPERTY	PT II	6	470 - 475	"STMbnn" OR BLANK

NOTE: USE FIELD # 680 AS A STATEMENT (STM) REFERENCE IF ADDITONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART II, LINE 10. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

0690	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 1	PT II 10(a)	15	476 - 490	A/N
0700	ORDINARY GAINS AND LOSSES DATE ACQUIRED ITEM 1	PT II 10(b)	8	491 - 498	FORMAT: MMDDYYYY "INHERIT" OR BLANK
0710	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 1	PT II 10(c)	8	499 - 506	FORMAT: MMDDYYYY OR BLANK
0720	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 1	PT II 10(d)	12	507 - 518	N
0730	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 1	PT II 10(e)	12	519 - 530	N
0740	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 1	PT II 10(f)	12	531 - 542	N
0750	ORDINARY GAINS AND LOSSES ITEM 1	PT II 10(g)	12	543 - 554	N
0770	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 2	PT II 10(a)	15	555 - 569	A/N
0780	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 2	PT II 10(b)	8	570 - 577	FORMAT: MMDDYYYY "INHERIT" OR BLANK
0790	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 2	PT II 10(c)	8	578 - 585	FORMAT: MMDDYYYY OR BLANK
0800	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 2	PT II 10(d)	12	586 - 597	N
0810	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 2	PT II 10(e)	12	598 - 609	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0820	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 2	PT II 10(f)	12	610 - 621	N
0830	ORDINARY GAINS AND LOSSES ITEM 2	PT II 10(g)	12	622 - 633	N |
0850	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 3	PT II 10(a)	15	634 - 648	A/N
0860	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 3	PT II 10(b)	8	649 - 656	FORMAT: MMDDYYYY "INHERIT" OR BLANK |
0870	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 3	PT II 10(c)	8	657 - 664	FORMAT: MMDDYYYY OR BLANK
0880	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 3	PT II 10(d)	12	665 - 676	N
0890	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 3	PT II 10(e)	12	677 - 688	N
0900	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 3	PT II 10(f)	12	689 - 700	N
0910	ORDINARY GAINS AND LOSSES ITEM 3	PT II 10(g)	12	701 - 712	N |
0930	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 4	PT II 10(a)	15	713 - 727	A/N
0940	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 4	PT II 10(b)	8	728 - 735	FORMAT: MMDDYYYY "INHERIT" OR BLANK |
0950	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 4	PT II 10(c)	8	736 - 743	FORMAT: MMDDYYYY OR BLANK
0960	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 4	PT II 10(d)	12	744 - 755	N
0970	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 4	PT II 10(e)	12	756 - 767	N
0980	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 4	PT II 10(f)	12	768 - 779	N
0990	ORDINARY GAINS AND LOSSES ITEM 4	PT II 10(g)	12	780 - 791	N |
1250	LOSS FROM LINE 7	PT II 11	12	792 - 803	N *** |

FIELD NO.	IDENTIFICATION	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
1280	NET GAIN OR LOSS FORM 4684 SEC B LINES 31 AND 38A	PT II 14	12	828 - 839	N
1300	ORDINARY GAIN FROM INSTALLMENT SALES FORM 6252 LINE 25 OR 36	PT II 15	12	840 - 851	N
1305	ORDINARY GAIN OR LOSS FROM LIKE KIND EXCHANGE	PT II 16	12	852 - 863	N
1310	RECAPTURE OF SEC 179 DEDUCTION	PT II 17	12	864 - 875	N
1340	COMBINE LINES 10-17	PT II 18	12	876 - 887	N
1350	INDIVIDUAL RETURN FORM 4684 SEC B PT II (LOSS)	PT II 18 b(1)	12	888 - 899	NO ENTRY
1360	INDIVIDUAL RETURN GAIN OR LOSS	PT II 18 b(2)	12	900 - 911	NO ENTRY
9999	RECORD TERMINUS CHARACTER		1	912 - 912	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1432
	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 - 9999999
*1390	GAIN FROM DISPOSITION OF PROPERTY	PT III 19	6	43 - 48	"STMbnn" OR BLANK
	NOTE: USE FIELD # 1390 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.				
1400	DESCRIPTION OF PROPERTY PROPERTY A	PT III 19A	50	49 - 98	A/N
1410	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY A	PT III 19 A(b)	8	99 - 106	FORMAT: MMDDYYYY OR BLANK
1420	GAIN FROM DISPOSITION DATE SOLD PROPERTY A	PT III 19 A(c)	8	107 - 114	FORMAT: MMDDYYYY OR BLANK
1430	GROSS SALES PRICE PROPERTY A	PT III 20 A	12	115 - 126	N
1440	COST OR OTHER BASIS PLUS EXPENSE PROPERTY A	PT III 21 A	12	127 - 138	N
1450	DEPRECIATION PROPERTY A	PT III 22 A	12	139 - 150	N
1460	ADJUSTED BASIS LINE 21 MINUS LINE 22 PROPERTY A	PT III 23 A	12	151 - 162	N
1470	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY A	PT III 24 A	12	163 - 174	N
1480	SEC 1245 DEPRECIATION PROPERTY A	PT III 25a A	12	175 - 186	N
1490	SEC 1245 SMALLER OF 24 OR 25a PROPERTY A	PT III 25b A	12	187 - 198	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1500	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY A	PT III 26a A	12	199 - 210	N
1510	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY A	PT III 26b A	12	211 - 222	N
1520	SEC 1250 LINE 24 MINUS LINE 26a PROPERTY A	PT III 26c A	12	223 - 234	N
1530	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY A	PT III 26d A	12	235 - 246	N
1540	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF 26c OR 26d PROPERTY A	PT III 26e A	12	247 - 258	N
1550	SEC 291 AMOUNT PROPERTY A	PT III 26f A	12	259 - 270	NO ENTRY
1560	ADD LINES 26b, e AND f PROPERTY A	PT III 26g A	12	271 - 282	N
1570	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY A	PT III 27a A	12	283 - 294	N
1580	SEC 1252 27a TIMES APPLICATION PERCENTAGE PROPERTY A	PT III 27b A	12	295 - 306	N
1590	SEC 1252 SMALLER OF LINE 24 OR 27b PROPERTY A	PT III 27c A	12	307 - 318	N
1600	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY A	PT III 28a A	12	319 - 330	N
1610	SEC 1254 SMALLER OF LINE 24 OR 28a PROPERTY A	PT III 28b A	12	331 - 342	N
1620	SEC 1255 APPLICABLE PERCENTAGE PROPERTY A	PT III 29a A	12	343 - 354	N
1630	SEC 1255 SMALLER OF LINE 24 OR 29a PROPERTY A	PT III 29b A	12	355 - 366	N
1640	DESCRIPTION OF PROPERTY PROPERTY B	PT III 19 B	50	367 - 416	A/N
1650	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY B	PT III 19 B(b)	8	417 - 424	FORMAT: MMDDYYYY OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1660	GAIN FROM DISPOSITION DATE SOLD PROPERTY B	PT III 19 B(c)	8	425 -	432	FORMAT: MMDDYYYY OR BLANK
1670	GROSS SALES PRICE PROPERTY B	PT III 20 B	12	433 -	444	N
1680	COST OR OTHER BASIS PLUS EXPENSE PROPERTY B	PT III 21 B	12	445 -	456	N
1690	DEPRECIATION PROPERTY B	PT III 22 B	12	457 -	468	N
1700	ADJUSTED BASIS LINE 21 MINUS LINE 22 PROPERTY B	PT III 23 B	12	469 -	480	N
1710	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY B	PT III 24 B	12	481 -	492	N
1720	SEC 1245 DEPRECIATION PROPERTY B	PT III 25a B	12	493 -	504	N
1730	SEC 1245 SMALLER OF 24 OR 25a PROPERTY B	PT III 25b B	12	505 -	516	N
1740	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY B	PT III 26a B	12	517 -	528	N
1750	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY B	PT III 26b B	12	529 -	540	N
1760	SEC 1250 LINE 24 MINUS LINE 26a PROPERTY B	PT III 26c B	12	541 -	552	N
1770	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY B	PT III 26d B	12	553 -	564	N
1780	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF 26c OR 26d PROPERTY B	PT III 26e B	12	565 -	576	N
1790	SEC 291 AMOUNT PROPERTY B	PT III 26f B	12	577 -	588	NO ENTRY
1800	ADD LINES 26b, e AND f PROPERTY B	PT III 26g B	12	589 -	600	N
1810	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY B	PT III 27a B	12	601 -	612	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1820	SEC 1252 27a TIMES APPLICATION PERCENTAGE PROPERTY B	PT III 27b B	12	613 - 624	N
1830	SEC 1252 SMALLER OF LINE 24 OR 27b PROPERTY B	PT III 27c B	12	625 - 636	N
1840	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY B	PT III 28a B	12	637 - 648	N
1850	SEC 1254 SMALLER OF LINE 24 OR 28a PROPERTY B	PT III 28b B	12	649 - 660	N
1860	SEC 1255 APPLICABLE PERCENTAGE PROPERTY B	PT III 29a B	12	661 - 672	N
1870	SEC 1255 SMALLER OF LINE 24 OR 29a PROPERTY B	PT III 29b B	12	673 - 684	N
1880	DESCRIPTION OF PROPERTY PROPERTY C	PT III 19 C	50	685 - 734	A/N
1890	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY C	PT III 19 C(b)	8	735 - 742	FORMAT: MMDDYYYY OR BLANK
1900	GAIN FROM DISPOSITION DATE SOLD PROPERTY C	PT III 19 C(c)	8	743 - 750	FORMAT: MMDDYYYY OR BLANK
1910	GROSS SALES PRICE PROPERTY C	PT III 20 C	12	751 - 762	N
1920	COST OR OTHER BASIS PLUS EXPENSE PROPERTY C	PT III 21 C	12	763 - 774	N
1930	DEPRECIATION PROPERTY C	PT III 22 C	12	775 - 786	N
1940	ADJUSTED BASIS LINE 20 MINUS LINE 22 PROPERTY C	PT III 23 C	12	787 - 798	N
1950	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY C	PT III 24 C	12	799 - 810	N
1960	SEC 1245 DEPRECIATION PROPERTY C	PT III 25a C	12	811 - 822	N
1970	SEC 1245 SMALLER OF 24 OR 25a PROPERTY C	PT III 25b C	12	823 - 834	N
1980	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY C	PT III 26a C	12	835 - 846	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1990	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY C	PT III 26b C	12	847 -	858	N
2000	SEC 1250 LINE 24 MINUS LINE 26a	PT III 26c C	12	859 -	870	N
2010	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY C	PT III 26d C	12	871 -	882	N
2020	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 26c or 26d PROPERTY C	PT III 26e C	12	883 -	894	N
2030	SEC 291 AMOUNT PROPERTY C	PT III 26f C	12	895 -	906	NO ENTRY
2040	ADD LINES 26b, e AND f PROPERTY C	PT III 26g C	12	907 -	918	N
2050	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY C	PT III 27a C	12	919 -	930	N
2060	SEC 1252 27a TIMES APPLICATION PERCENTAGE PROPERTY C	PT III 27b C	12	931 -	942	N
2070	SEC 1252 SMALLER OF LINE 24 OR 27b PROPERTY C	PT III 27c C	12	943 -	954	N
2080	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY C	PT III 28a C	12	955 -	966	N
2090	SEC 1254 SMALLER OF LINE 24 OR 28a PROPERTY C	PT III 28b C	12	967 -	978	N
2100	SEC 1255 APPLICABLE PERCENTAGE PROPERTY C	PT III 29a C	12	979 -	990	N
2110	SEC 1255 SMALLER OF LINE 24 OR 29a PROPERTY C	PT III 29b C	12	991 -	1002	N
2120	DESCRIPTION OF PROPERTY PROPERTY D	PT III 19 D	50	1003 -	1052	A/N
2130	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY D	PT III 19 D(b)	8	1053 -	1060	FORMAT: MMDDYYYY OR BLANK
2140	GAIN FROM DISPOSITION DATE SOLD PROPERTY D	PT III 19 D(c)	8	1061 -	1068	FORMAT: MMDDYYYY OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
2150	GROSS SALES PRICE PROPERTY D	PT III 20 D	12	1069	1080	N
2160	COST OR OTHER BASIS PLUS EXPENSE PROPERTY D	PT III 21 D	12	1081	1092	N
2170	DEPRECIATION PROPERTY D	PT III 22 D	12	1093	1104	N
2180	ADJUSTED BASIS LINE 21 MINUS LINE 22 PROPERTY D	PT III 23 D	12	1105	1116	N
2190	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY D	PT III 24 D	12	1117	1128	N
2200	SEC 1245 DEPRECIATION PROPERTY D	PT III 25a D	12	1129	1140	N
2210	SEC 1245 SMALLER OF 24 OR 25a PROPERTY D	PT III 25b D	12	1141	1152	N
2220	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY D	PT III 26a D	12	1153	1164	N
2230	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY D	PT III 26b D	12	1165	1176	N
2240	SEC 1250 LINE 24 MINUS LINE 26a PROPERTY D	PT III 26c D	12	1177	1188	N
2250	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY D	PT III 26d D	12	1189	1200	N
2260	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF 26c OR 26d PROPERTY D	PT III 26e D	12	1201	1212	N
2270	SEC 291 AMOUNT PROPERTY D	PT III 26f D	12	1213	1224	NO ENTRY
2280	ADD LINES 26b, e AND f PROPERTY D	PT III 26g D	12	1225	1236	N
2290	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY D	PT III 27a D	12	1237	1248	N
2300	SEC 1252 27a TIMES APPLICATION PERCENTAGE PROPERTY D	PT III 27b D	12	1249	1260	N

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	1261 - 1272	N
2320	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY D	PT III 28a D	12	1273 - 1284	N
2330	SEC 1254 SMALLER OF LINE 24 OR 28a PROPERTY D	PT III 28b D	12	1285 - 1296	N
2340	SEC 1255 APPLICABLE PERCENTAGE PROPERTY D	PT III 29a D	12	1297 - 1308	N
2350	SEC 1255 SMALLER OF LINE 24 OR 29a PROPERTY D	PT III 29b D	12	1309 - 1320	N
2360	TOTAL GAINS ALL PROPERTIES	PT III 30	12	1321 - 1332	N
2370	COLUMNS A THROUGH D	PT III 31	12	1333 - 1344	N
2380	SUBTRACT LINE 31 FROM LINE 30	PT III 32	12	1345 - 1356	N
2420	EXPENSE DEDUCTION OR RECOVERY DEDUCTION SEC 179	PT IV 33(a)	12	1357 - 1368	N
2430	EXPENSE DEDUCTION OR RECOVERY DEDUCTION SEC 280F	PT IV 33(b)	12	1369 - 1380	N
2440	DEPRECIATION OR RECOVERY SEC 179	PT IV 34(a)	12	1381 - 1392	N
2450	DEPRECIATION OR RECOVERY SEC 280F	PT IV 34(b)	12	1393 - 1404	N
2460	LINE 33 MINUS LINE 34 SEC 179	PT IV 35(a)	12	1405 - 1416	N
2470	LINE 33 MINUS LINE 34 SEC 280F	PT IV 35(b)	12	1417 - 1428	N
9998	RESERVED		3	1429 - 1431	BLANK
9999	RECORD TERMINUS CHARACTER		1	1432 - 1432	"#"

Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))

(Income not subject to self-employment tax)

▶ **Attach to Form 1040.** ▶ **See instructions on back.**

OMB No. 1545-0187

1999

Attachment Sequence No. **37**

Name(s) shown on Form 1040

Your social security number 0010/NO ENTRY

Employer ID number (EIN), if any 0020

A Did you actively participate in the operation of this farm during 1999? See instructions . . . . . 0030 ☐ Yes ☐ No

Part I **Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops				1	0040	
2a	Total cooperative distributions (Form(s) 1099-PATR)	2a	0050	2b Taxable amount	2b	0060	
3a	Agricultural program payments. See instructions	3a	0070	3b Taxable amount	3b	0080	
4	Commodity Credit Corporation (CCC) loans. See instructions:						
a	CCC loans reported under election				4a	0090	*0100
b	CCC loans forfeited	4b	0110	4c Taxable amount	4c	0120	
5	Crop insurance proceeds and certain disaster payments. See instructions:						
a	Amount received in 1999 *0165	5a	0130	5b Taxable amount	5b	0140	
0160 c	If election to defer to 2000 is attached, check here ▶ ☐			5d Amount deferred from 1998	5d	0170	
6	Other income, including Federal and state gasoline or fuel tax credit or refund. See instructions				6	0180	
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 41 ▶				7	0190	

Part II **Expenses—Farm Rental Property.** Do not include personal or living expenses.

8	Car and truck expenses. See Schedule F instructions—also attach **Form 4562**	8	0200	21	Pension and profit-sharing plans	21	0360
9	Chemicals	9	0210	22	Rent or lease. See instructions:		
10	Conservation expenses (see instructions)	10	0220/NO ENTRY	a	Vehicles, machinery, and equipment	22a	0370
11	Custom hire (machine work)	11	0230	b	Other (land, animals, etc.)	22b	0380
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	0240	23	Repairs and maintenance	23	0390
13	Employee benefit programs other than on line 21. See Schedule F instructions	13	0250	24	Seeds and plants purchased	24	0400
14	Feed purchased	14	0260	25	Storage and warehousing	25	0410
15	Fertilizers and lime	15	0270	26	Supplies purchased	26	0420
16	Freight and trucking	16	0280	27	Taxes	27	0430
17	Gasoline, fuel, and oil	17	0290	28	Utilities	28	0440
18	Insurance (other than health)	18	0300	29	Veterinary, breeding, and medicine	29	0450
19	Interest:			30	Other expenses (specify): *0460		
*0330 a	Mortgage (paid to banks, etc.)	19a	0310	a	0470	30a	0480
*0340 b	Other	19b	0320	b	0490	30b	0500
20	Labor hired (less employment credits). See Schedule F instructions	20	0350	c	0510	30c	0520
				d	0530	30d	0540
				e	0550	30e	0560
				f	0570	30f	0580
				g	0590	30g	0600

31	**Total expenses.** Add lines 8 through 30g ▶	31	0610
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 39. If the result is a loss, you MUST go on to line 33 . . 0620	32	0630
33	If line 32 is a loss, you MUST check the box that describes your investment in this activity. See instructions	33a ☐ All investment is at risk. 0640 33b ☐ Some investment is not at risk. 0650	
	You may need to complete **Form 8582** to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked 33b, you MUST complete **Form 6198** before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 39	33c	0660

For Paperwork Reduction Act Notice, see instructions on back.

Cat. No. 13117W

Form **4835** (1999)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0768
	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
0020	EMPLOYER IDENTIFICATION NUMBER		9	52 -	60	N
0030	DID YOU ACTIVELY PARTICIPATE IN THE OPERATION OF THIS FARM	A	1	61 -	61	"Y" OR "N"
0040	INCOME FROM PRODUCTION OF LIVESTOCK, PRODUCE, GRAINS, AND OTHER CROPS	PART I 1	12	62 -	73	N
0050	TOTAL COOPERATIVE DISTRIBUTIONS	PART I 2a	12	74 -	85	N
0060	TOTAL COOPERATIVE DISTRIBUTIONS (TAXABLE AMOUNT)	PART I 2b	12	86 -	97	N
0070	AGRICULTURAL PROGRAM PAYMENTS	PART I 3a	12	98 -	109	N
0080	AGRICULTURAL PROGRAM PAYMENTS TAXABLE AMOUNT	PART I 3b	12	110 -	121	N
0090	CCC LOANS REPORTED UNDER ELECTION	PART I 4a	12	122 -	133	N
*0100	CCC LOANS STATEMENT	PART I 4a	6	134 -	139	"STMbnn" OR BLANK
0110	CCC LOANS FORFEITED OR CERTIFIED	PART I 4b	12	140 -	151	N
0120	CCC LOANS TAXABLE AMOUNT	PART I 4c	12	152 -	163	N
0130	CROP INSURANCE PROCEEDS	PART I 5a	12	164 -	175	N
0140	CROP INSURANCE PROCEEDS (TAXABLE AMOUNT)	PART I 5b	12	176 -	187	N
0160	IF ELECTION TO DEFER IS ATTACHED	PART I 5c	1	188 -	188	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
*0165	CROP INSURANCE PROCEEDS STATEMENT	PART I 5c	6	189 - 194	"STMbnn" OR BLANK
0170	ELECTION TO DEFER AMOUNT	PART I 5d	12	195 - 206	N
0180	OTHER INCOME	PART I 6	12	207 - 218	N
0190	GROSS FARM RENTS ADD RIGHT COLUMN LINES 1-6	PART I 7	12	219 - 230	N
0200	CAR AND TRUCK EXPENSES (FORM 4562)	PT II 8	12	231 - 242	N
0210	CHEMICAL	PT II 9	12	243 - 254	N
0220	CONSERVATION EXPENSES	PT II 10	12	255 - 266	NO ENTRY
0230	CUSTOM HIRE	PT II 11	12	267 - 278	N
0240	DEPRECIATION AND SEC 179 EXPENSE DEDUCTION	PT II 12	12	279 - 290	N
0250	EMPLOYEE BENEFIT PROGRAMS	PT II 13	12	291 - 302	N
0260	FEED PURCHASED	PT II 14	12	303 - 314	N
0270	FERTILIZERS AND LIME	PT II 15	12	315 - 326	N
0280	FREIGHT AND TRUCKING	PT II 16	12	327 - 338	N
0290	GASOLINE, FUEL AND OIL	PT II 17	12	339 - 350	N
0300	INSURANCE	PT II 18	12	351 - 362	N
0310	MORTGAGE	PT II 19a	12	363 - 374	N
0320	OTHER	PT II 19b	12	375 - 386	N
*0330	FORM 1098 NAME/ADDRESS	PT II 19a	6	387 - 392	"STMbnn" OR BLANK
*0340	INTEREST NOT ON FORM 1098	PT II 19b	6	393 - 398	"STMbnn" OR BLANK
0350	LABOR HIRED	PT II 20	12	399 - 410	N
0360	PENSION AND PROFIT-SHARING PLANS	PT II 21	12	411 - 422	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0370	RENT OR LEASE VEHICLES, MACHINERY AND EQUIP	PT II 22a	12	423 -	434	N
0380	OTHER (LAND, ANIMALS, ETC)	PT II 22b	12	435 -	446	N
0390	REPAIRS AND MAINTENANCE	PT II 23	12	447 -	458	N
0400	SEEDS AND PLANTS PURCHASED	PT II 24	12	459 -	470	N
0410	STORAGE AND WAREHOUSING	PT II 25	12	471 -	482	N
0420	SUPPLIES PURCHASED	PT II 26	12	483 -	494	N
0430	TAXES	PT II 27	12	495 -	506	N
0440	UTILITIES	PT II 28	12	507 -	518	N
0450	VETERINARY FEES AND MEDICINE	PT II 29	12	519 -	530	N
*0460	OTHER EXPENSES	PT II 30	6	531 -	536	"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	537 -	551	A/N
0480	OTHER EXPENSES	PT II 30a	12	552 -	563	N
0490	OTHER EXPENSES (SPECIFY)	PT II 30b	15	564 -	578	A/N
0500	OTHER EXPENSES	PT II 30b	12	579 -	590	N
0510	OTHER EXPENSES (SPECIFY)	PT II 30c	15	591 -	605	A/N
0520	OTHER EXPENSES	PT II 30c	12	606 -	617	N
0530	OTHER EXPENSES (SPECIFY)	PT II 30d	15	618 -	632	A/N
0540	OTHER EXPENSES	PT II 30d	12	633 -	644	N
0550	OTHER EXPENSES (SPECIFY)	PT II 30e	15	645 -	659	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS		FIELD DESCRIPTION
0560	OTHER EXPENSES	PT II 30e	12	660	-	671	N
0570	OTHER EXPENSES (SPECIFY)	PT II 30f	15	672	-	686	A/N
0580	OTHER EXPENSES	PT II 30f	12	687	-	698	N
0590	OTHER EXPENSES (SPECIFY)	PT II 30g	15	699	-	713	A/N
0600	OTHER EXPENSES	PT II 30g	12	714	-	725	N
0610	TOTAL EXPENSES ADD LINES 8-30g	31	12	726	-	737	N
0620	PAL INDICATOR	32	3	738	-	740	"PAL" OR BLANK
0630	NET FARM RENTAL INCOME OR (LOSS)	32	12	741	-	752	N
0640	ALL INVESTMENT IS AT RISK	33a	1	753	-	753	"X" OR BLANK
0650	SOME INVESTMENT IS NOT AT RISK	33b	1	754	-	754	"X" OR BLANK
0660	DEDUCTIBLE LOSS	33c	12	755	-	766	N
9998	RESERVED		1	767	-	767	BLANK
9999	RECORD TERMINUS CHARACTER		1	768	-	768	"#"

Form **4952**

Department of the Treasury
Internal Revenue Service (99)

Investment Interest Expense Deduction

► **Attach to your tax return.**

OMB No. 1545-0191

1999

Attachment Sequence No. **72**

Name(s) shown on return

Identifying number 0010

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 1999. See instructions	1	0020
2	Disallowed investment interest expense from 1998 Form 4952, line 7	2	0030
3	**Total investment interest expense.** Add lines 1 and 2	3	0040

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)			4a	0050
b	Net gain from the disposition of property held for investment	4b	0060		
c	Net capital gain from the disposition of property held for investment	4c	0070		
d	Subtract line 4c from line 4b. If zero or less, enter -0-			4d	0080
e	Enter all or part of the amount on line 4c, if any, that you elect to include in investment income. Do not enter more than the amount on line 4b. See instructions ►			4e	0090
f	Investment income. Add lines 4a, 4d, and 4e. See instructions			4f	0100
5	Investment expenses. See instructions			5	0110
6	**Net investment income.** Subtract line 5 from line 4f. If zero or less, enter -0-			6	0120

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2000. Subtract line 6 from line 3. If zero or less, enter -0-	7	0130
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions	8	0140

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 1999 and the amount, if any, you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For more details, see **Pub. 550,** Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust and you claim a deduction for investment interest expense, you must complete and attach Form 4952 to your tax return unless **all** of the following apply.

- Your investment interest expense is not more than your investment income from interest and ordinary dividends.
- You have no other deductible expenses connected with the production of interest or dividends.
- You have no disallowed investment interest expense from 1998.

Allocation of Interest Expense Under Temporary Regulations Section 1.163-8T

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See **Pub. 535,** Business Expenses.

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

Enter the investment interest paid or accrued during the tax year, regardless of when you incurred the indebtedness. **Investment interest** is interest paid or accrued on a loan (or part of a loan) that is allocable to property held for investment (as defined later).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense **does not** include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any business activity in which you **do not** materially participate and any rental activity. See the separate instructions for **Form 8582,** Passive Activity Loss Limitations, for details.
- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

SECTION 9.51 FORM 4952 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS		FIELD DESCRIPTION
	BYTE COUNT		4	1	-	4	0208
	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
0010	IDENTIFYING NUMBER (EIN)		9	43	-	51	N
0020	INVESTMENT INTEREST EXPENSE	PT I 1	12	52	-	63	N
0030	DISALLOWED INVESTMENT INTEREST EXPENSE	PT I 2	12	64	-	75	N
0040	TOTAL INVESTMENT INTEREST ADD LINES 1 AND 2	PT I 3	12	76	-	87	N
0050	GROSS INCOME FROM PROPERTY HELD FOR INVESTMENT	PT II 4(a)	12	88	-	99	N
0060	NET GAIN	PT II 4(b)	12	100	-	111	N
0070	NET CAPITAL GAIN	PT II 4(c)	12	112	-	123	N
0080	SUBTRACT LINE 4c FROM LINE 4b	PT II 4(d)	12	124	-	135	N
0090	LINE 4c INVESTMENT INCOME	PT II 4(e)	12	136	-	147	N
0100	INVESTMENT INCOME	PT II 4(f)	12	148	-	159	N
0110	INVESTMENT EXPENSES	PT II 5	12	160	-	171	N
0120	NET INVESTMENT INCOME	PT II 6	12	172	-	183	N
0130	INVESTMENT INT. EXPENSE CARRY FORWARD	PT III 7	12	184	-	195	N
0140	INVESTMENT INT. EXPENSE DEDUCT	PT III 8	12	196	-	207	N
9999	RECORD TERMINUS CHARACTER		1	208	-	208	"#"

Form **6198**

Department of the Treasury
Internal Revenue Service

At-Risk Limitations

▶ **Attach to your tax return.**

▶ **See separate instructions.**

OMB No. 1545-0712

1999

Attachment Sequence No. **31**

Name(s) shown on return

Identifying number 0010

Description of activity (See Specific Instructions on page 2.)

0020

Part I **Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts.** See instructions. (Enter losses in parentheses.)

1	Ordinary income (loss) from the activity. See page 2 of the instructions	1	0030
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you initially report on:		
a	Schedule D	2a	0040
b	Form 4797	2b	0050
c	Other form or schedule *0060 +0070	2c	0080
3	Other income or gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included above on lines 1 through 2c	3	0090
4	Other deductions or losses from the activity, including investment interest expense allowed from Form 4952, that were not used to figure amounts on lines 1 through 3	4	(0100***)
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See the line 5 instructions on page 3 before completing the rest of this form	5	0110

Part II **Simplified Computation of Amount At Risk** (See instructions on page 3 for who may use this part.)

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6	0120
7	Increases for the tax year	7	0130
8	Add lines 6 and 7	8	0140
9	Decreases for the tax year	9	0150
10a	Subtract line 9 from line 8 ▶ 10a 0160		
b	If line 10a is **greater** than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see **Pub. 925** for information on the recapture rules	10b	0170

Note: *You may want to use Part III to see if it gives you a larger amount at risk.*

Part III **Detailed Computation of Amount At Risk**

(If you completed Part III of Form 6198 for 1998, see instructions for Part III for 1999 on page 4.)

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11	0180
12	Increases at effective date	12	0190
13	Add lines 11 and 12	13	0200
14	Decreases at effective date	14	0210
15	Amount at risk (check box that applies):		
0220 a	☐ At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15	0240
0230 b	☐ From 1998 Form 6198, line 19b. (Do not enter the amount from line 10b of the 1998 form.)		
16	Increases since (check box that applies):		
0250 a	☐ Effective date **b** ☐ The end of your 1998 tax year 0260	16	0270
17	Add lines 15 and 16	17	0280
18	Decreases since (check box that applies):		
0290 a	☐ Effective date **b** ☐ The end of your 1998 tax year 0300	18	0310
19a	Subtract line 18 from line 17 ▶ 19a 0320		
b	If line 19a is **more** than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see **Pub. 925** for information on the recapture rules	19b	0330

Part IV **Deductible Loss**

20	**Amount at risk.** Enter the **larger** of line 10b or line 19b	20	0340
21	**Deductible loss.** If line 20 is zero, enter -0-; you do not have a deductible loss this year. Otherwise, enter the **smaller** of the line 5 loss (treated as a positive number) or line 20. See the instructions on page 8 for how to report any deductible loss and any carryover	21	(0350***)

Note: *If the loss is from a passive activity, see* ***Form 8582,*** *Passive Activity Loss Limitations, or* ***Form 8810,*** *Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.*

SECTION 9.53 FORM 6198 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0464
	START RECORD SENTINEL		4	5 -	8	"****"
0000	RECORD ID		6	9 -	14	"FRMbbb"
0001	FORM NUMBER		6	15 -	20	"6198bb"
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	IDENTIFYING NUMBER		9	43 -	51	N
0020	DESCRIPTION OF ACTIVITY		72	52 -	123	A/N
0030	ORDINARY INCOME (LOSS) FROM ACTIVITY	PT I 1	12	124 -	135	N
0040	GAIN (LOSS) FROM ASSETS (SCHEDULE D)	PT I 2a	12	136 -	147	N
0050	GAIN (LOSS) FROM ASSETS (FORM 4797)	PT I 2b	12	148 -	159	N
*0060	GAIN (LOSS) FROM ASSETS (OTHER FORM OR SCHEDULE)	PT I 2c	20	160 -	179	A/N OR "STMbnn" OR BLANKS
+0070	GAIN (LOSS) FROM ASSETS (OTHER FORMS OR SCHEDULE) (AMOUNT)	PT I 2c	12	180 -	191	N
0080	GAIN (LOSS) FROM ASSETS (OTHER FORM OR SCHEDULE) (TOTAL)	PT I 2c	12	192 -	203	N
0090	OTHER INCOME OR GAINS (SCHEDULE K1, FORM 1065 OR FORM 1120S)	PT I 3	12	204 -	215	N
0100	OTHER DEDUCTIONS OR LOSSES INCLUDING INVESTMENT INTEREST EXPENSE	PT I 4	12	216 -	227	N ***
0110	CURRENT YEAR PROFIT (LOSS) FROM ACTIVITY	PT I 5	12	228 -	239	N
0120	ADJUSTED BASIS FIRST DAY OF TAX YEAR	PT II 6	12	240 -	251	N
0130	TAX YEAR INCREASES	PT II 7	12	252 -	263	N
0140	ADD LINES 6 AND 7	PT II 8	12	264 -	275	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0150	TAX YEAR DECREASES	PT II 9	12	276 - 287	N
0160	LINE 8 MINUS LINE 9	PT II 10	12	288 - 299	N
0170	AMOUNT AT RISK	PT II 10	12	300 - 311	N
0180	INVESTMENT IN ACTIVITY	PT III 11	12	312 - 323	N
0190	EFFECTIVE DATE INCREASES	PT III 12	12	324 - 335	N
0200	ADD LINES 11 AND 12	PT III 13	12	336 - 347	N
0210	EFFECTIVE DATE DECREASES	PT III 14	12	348 - 359	N
0220	AT RISK EFFECTIVE DATE, BOX	PT III 15a	1	360 - 360	"X" OR BLANK
0230	PRIOR YEAR FORM 6198, LINE 19, BOX	PT III 15b	1	361 - 361	"X" OR BLANK
0240	AMOUNT AT RISK	PT III 15	12	362 - 373	N
0250	INCREASES SINCE EFFECTIVE DATE, BOX	PT III 16a	1	374 - 374	"X" OR BLANK
0260	INCREASES END OF PRIOR TAX YEAR, BOX	PT III 16b	1	375 - 375	"X" OR BLANK
0270	AMOUNT OF INCREASES	PT III 16	12	376 - 387	N
0280	ADD LINES 15 AND 16	PT III 17	12	388 - 399	N
0290	DECREASES SINCE EFFECTIVE DATE, BOX	PT III 18a	1	400 - 400	"X" OR BLANK
0300	DECREASES SINCE END OF PRIOR YEAR, BOX	PT III 18b	1	401 - 401	"X" OR BLANK
0310	AMOUNT OF DECREASES	PT III 18	12	402 - 413	N
0320	AMOUNT AT RISK LINE 17 MINUS LINE 18	PT III 19	12	414 - 425	N
0330	AMOUNT AT RISK	PT III 19	12	426 - 437	N
0340	AMOUNT AT RISK LARGER OF LINE 10 OR LINE 19	PT IV 20	12	438 - 449	N
0350	DEDUCTIBLE LOSS FROM SMALLER OF LINE 5 OR 20	PT IV 21	12	450 - 461	N ***

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	- POS	FIELD DESCRIPTION
9998	RESERVED		2	462	- 463	BLANK
9999	RECORD TERMINUS CHARACTER		1	464	- 464	"#"

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

▶ **See separate instructions.** ▶ **Attach to your tax return.**
▶ **Use a separate form for each sale or other disposition of property on the installment method.**

OMB No. 1545-0228

1999

Attachment Sequence No. **79**

Name(s) shown on return

Identifying number 0010

1 Description of property ▶ 0020

2a Date acquired (month, day, year) ▶ / 0030 / **b** Date sold (month, day, year) ▶ / 0040 /

3 Was the property sold to a related party after May 14, 1980? See instructions. If "No," skip line 4 . . . ☐ Yes ☐ No 0050

4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . ☐ Yes ☐ No 0060

Part I Gross Profit and Contract Price. Complete this part for the year of sale only.

5	Selling price including mortgages and other debts. **Do not** include interest whether stated or unstated			5	0070
6	Mortgages and other debts the buyer assumed or took the property subject to, but not new mortgages the buyer got from a bank or other source	6	0080		
7	Subtract line 6 from line 5	7	0090		
8	Cost or other basis of property sold	8	0100		
9	Depreciation allowed or allowable	9	0110		
10	Adjusted basis. Subtract line 9 from line 8	10	0120		
11	Commissions and other expenses of sale	11	0130		
12	Income recapture from Form 4797, Part III. See instructions	12	0140		
13	Add lines 10, 11, and 12			13	0150
14	Subtract line 13 from line 5. If zero or less, **stop here. Do not** complete the rest of this form			14	0160
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain. Otherwise, enter -0-. See instructions			15	0170
16	**Gross profit.** Subtract line 15 from line 14			16	0180
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	0190
18	**Contract price.** Add line 7 and line 17			18	0200

Part II Installment Sale Income. Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19	Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions			19	0210
20	**For year of sale only:** Enter amount from line 17 above; otherwise, enter -0-			20	0220
21	Payments received during year. See instructions. **Do not** include interest whether stated or unstated			21	0230
22	Add lines 20 and 21			22	0240
23	Payments received in prior years. See instructions. **Do not** include interest whether stated or unstated	23	0250		
24	**Installment sale income.** Multiply line 22 by line 19			24	0260
25	Part of line 24 that is ordinary income under recapture rules. See instructions			25	0270
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797. See instructions			26	0280

Part III Related Party Installment Sale Income. Do not complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party 0290

28 Did the related party, during this tax year, resell or dispose of the property ("second disposition")? . . . ☐ Yes ☐ No 0300

29 **If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check only the box that applies.**

0310 a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ▶ / 0320 /

0330 b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

0340 c ☐ The second disposition was an involuntary conversion where the threat of conversion occurred after the first disposition.

0350 d ☐ The second disposition occurred after the death of the original seller or buyer.

0360 e ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation. See instructions. *0370

30	Selling price of property sold by related party	30	0380
31	Enter contract price from line 18 for year of first sale	31	0390
32	Enter the **smaller** of line 30 or line 31	32	0400
33	Total payments received by the end of your 1999 tax year. See instructions	33	0410
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	0420
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	0430
36	Part of line 35 that is ordinary income under recapture rules. See instructions	36	0440
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797. See instructions	37	0450

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 13601R

Form **6252** (1999)

SECTION 9.55 FORM 6252 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	- POS		FIELD DESCRIPTION
	BYTE COUNT		4	1	-	4	0608
	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 nnnnnnnnn
0004	FILLER		1	35	-	35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36	-	42	N 0000001-9999999
0010	IDENTIFYING NUMBER		9	43	-	51	N
0020	PROPERTY DESCRIPTION	1	65	52	-	116	A/N
0030	DATE ACQUIRED	2a	8	117	-	124	MMDDYYYY
0040	DATE SOLD	2b	8	125	-	132	MMDDYYYY
0050	PROPERTY SOLD TO RELATED PARTY	3	1	133	-	133	"Y" OR "N"
0060	MARKET SECURITY	4	1	134	-	134	"Y", "N" OR BLANK
0070	SELLING PRICE	5	12	135	-	146	N
0080	MORTGAGE INDEBTEDNESS	6	12	147	-	158	N
0090	LINE 5 MINUS LINE 6	7	12	159	-	170	N
0100	COST OR OTHER BASIS	8	12	171	-	182	N
0110	DEPRECIATION ALLOWED	9	12	183	-	194	N
0120	ADJUSTED BASIS	10	12	195	-	206	N
0130	COMMISSIONS/OTHER EXPENSES	11	12	207	-	218	N
0140	INCOME RECAPTURE F4797	12	12	219	-	230	N
0150	SUM OF LINES 10, 11 AND 12	13	12	231	-	242	N
0160	LINE 5 MINUS LINE 13	14	12	243	-	254	N
0170	GAIN EXCLUDED AMOUNT	15	12	255	-	266	N
0180	GROSS PROFIT	16	12	267	-	278	N
0190	LINE 6 MINUS LINE 13	17	12	279	-	290	N
0200	CONTRACT PRICE	18	12	291	-	302	N
0210	GROSS PROFIT PERCENTAGE	19	6	303	-	308	N |
0220	YEAR OF SALE LINE 17 AMOUNT	20	12	309	-	320	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0230	PAYMENTS RECEIVED	21	12	321 - 332	N
0240	ADD LINES 20 AND 21	22	12	333 - 344	N
0250	PAYMENTS RECEIVED PRIOR YEAR	23	12	345 - 356	N
0260	INSTALLMENT SALE INCOME	24	12	357 - 368	N
0270	ORDINARY INCOME UNDER RECAPTURE RULES	25	12	369 - 380	N
0280	LINE 24 MINUS LINE 25	26	12	381 - 392	N
0290	RELATED PARTY INFORMATION	27	99	393 - 491	A/N
0300	SECOND DISPOSITION	28	1	492 - 492	"Y", "N" OR BLANK
0310	2ND DISP MORE THAN 2 YEARS AFTER 1ST DISP	29a	1	493 - 493	"X" OR BLANK
0320	DATE OF DISPOSITION	29a	8	494 - 501	MMDDYYYY OR BLANK
0330	1ST DISP SALE/EXCHANGE	29b	1	502 - 502	"X" OR BLANK
0340	2ND DISP INVOLUNTARY CONVERSION	29c	1	503 - 503	"X" OR BLANK
0350	2ND DISP AFTER DEATH OF ORIGINAL SELLER/BUYER	29d	1	504 - 504	"X" OR BLANK
0360	DISPOSITION NOT TO AVOID TAX	29e	1	505 - 505	"X" OR BLANK
@0370	EXPLANATION OF DISP NOT TO AVOID TAX	29e	6	506 - 511	"STMbnn" OR BLANK
0380	SELLING PRICE	30	12	512 - 523	N
0390	CONTRACT PRICE 1ST YEAR	31	12	524 - 535	N
0400	SMALLER OF LINE 30 OR 31	32	12	536 - 547	N
0410	TOTAL PAYMENTS RECEIVED	33	12	548 - 559	N
0420	LINE 32 MINUS LINE 33	34	12	560 - 571	N
0430	LINE 34 MULTIPLIED BY LINE 19 GROSS PROFIT PERCENTAGE	35	12	572 - 583	N
0440	ORDINARY INCOME LINE 35	36	12	584 - 595	N
0450	LINE 35 MINUS LINE 36	37	12	596 - 607	N
9999	RECORD TERMINUS CHARACTER		1	608 - 608	"#"

Form **8271**

(Rev. July 1998)

Department of the Treasury
Internal Revenue Service

Investor Reporting of Tax Shelter Registration Number

► **Attach to your tax return.**

► **If you received this form from a partnership, S corporation, or trust, see the instructions.**

OMB No. 1545-0881

Attachment Sequence No. **71**

Investor's name(s) shown on return	Investor's identifying number	Investor's tax year ended
	0010	0020

	(a) Tax Shelter Name	**(b)** Tax Shelter Registration Number (11-digit number)		**(c)** Tax Shelter Identifying Number
1	0030	0040	0045	0050
2	0060	0070	0075	0080
3	0090	0100	0105	0110
4	0120	0130	0135	0140
5	0150	0160	0165	0170
6	0180	0190	0195	0200
7	0210	0220	0225	0230
8	0240	0250	0255	0260
9	0270	0280	0285	0290
10	0300	0310	0315	0320

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 8271 to report the tax shelter registration number the IRS assigns to certain tax shelters required to be registered under section 6111 ("registration- required tax shelters") and to report the name and identifying number of the tax shelter. This information must be reported even if the particular interest is producing net income for the filer of Form 8271. Use additional forms to report more than 10 tax shelter registration numbers.

Note: *A tax shelter registration number does not indicate that the tax shelter or its claimed tax benefits have been reviewed, examined, or approved by the IRS.*

Who Must File

Any person claiming or reporting any deduction, loss, credit, or other tax benefit, or reporting any income on any tax return from an interest purchased or otherwise acquired in a registration-required tax shelter must file Form 8271. If you are an investor in a partnership or an S corporation, look at item G, Schedule K-1 (Form 1065), or item C, Schedule K-1 (Form 1120S). If a tax shelter registration number or the words "Applied for" appear there, then the entity is a registration-required tax shelter. If the interest is purchased or otherwise acquired by a pass-through entity, both the pass-through entity and its partners, shareholders, or beneficiaries must file Form 8271.

A pass-through entity that is the registration-required tax shelter does not have to prepare Form 8271 and give copies to its partners, shareholders, or beneficiaries unless the pass-through entity itself has invested in a registration-required tax shelter.

In certain cases, a tax shelter that does not expect to reduce the cumulative tax liability of any investor during the 5-year period ending after the date the investment is first offered for sale may be considered a "projected income investment." Such a tax shelter will not have to register, and thus not have to furnish a tax shelter registration number to investors, unless and until it ceases to be a projected income investment. It is possible, therefore, that you may not be furnished a tax shelter registration number, and not have to report it, for several years after you purchase or otherwise acquire your interest in the tax shelter. If you are later furnished a tax shelter registration number because the tax shelter ceased to be a projected income investment, follow these instructions. However, you must file Form 8271 only for tax years ending on or after the date the tax shelter ceases to be a projected income investment.

Note: *Even if you have an interest in a registration-required tax shelter, you do not have to file Form 8271 if you did not claim or report any deduction, loss, credit, or other tax benefit, or report any income on your tax return from an interest in the registration-required tax shelter. This could occur, for example, if for a particular year you are unable to claim any portion of a loss because of the passive activity loss limitations, and that loss is the only tax item reported to you from the shelter.*

Filing Form 8271

Attach Form 8271 to any return on which a deduction, loss, credit, or other tax benefit is claimed or reported, or any income reported, from an interest in a registration-required tax shelter. These returns include applications for tentative refunds (Forms 1045 and 1139) and amended returns (Forms 1040X and 1120X).

Furnishing Copies of Form 8271 to Investors

A pass-through entity that has invested in a registration-required tax shelter must furnish copies of its Form 8271 to its partners, shareholders, or beneficiaries.

However, in the case where **(a)** the pass-through entity acquired at least a 50% interest in one tax year in a registered tax shelter (and in which it had not held an interest in a prior year), and **(b)** the investment would not meet the definition of a tax shelter immediately following the acquisition if it had been offered for sale at that time, the pass-through entity need not distribute copies of Form 8271 to its investors. The pass-through entity alone is required to prepare Form 8271 and include it with the entity tax return.

Penalty For Not Including Registration Number on Return

A $250 penalty will be charged for each failure to include a tax shelter registration number on a return on which it is required to be included unless the failure is due to reasonable cause.

Specific Instructions

Investor's Identifying Number

Enter the social security number or employer identification number shown on the return to which this Form 8271 is attached.

Investor's Tax Year Ended

Enter the date the tax year ended for the return to which this Form 8271 is attached.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION	
	BYTE COUNT		4	1 -	4	0960	
	START RECORD SENTINEL		4	5 -	8	"****"	
0000	RECORD ID		6	9 -	14	"FRMbbb"	
0001	FORM NUMBER		6	15 -	20	"8271bb"	
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	INVESTOR'S IDENTIFICATION NUMBER		9	43 -	51	N	
0020	INVESTOR'S TAX YEAR ENDING		8	52 -	59	FORMAT: YYYYMMDD OR BLANK	|
0030	TAX SHELTER NAME	1(a)	35	60 -	94	A/N	
0040	TAX SHELTER REGISTRATION NO.	1(b)	11	95 -	105	N OR "APPLIEDbFOR"	
0045	APPLIED FOR NAME	1(b)	35	106 -	140	A/N OR BLANK	|
0050	TAX SHELTER ID NUMBER	1(c)	9	141 -	149	N OR BLANK	|
0060	TAX SHELTER NAME	2(a)	35	150 -	184	A/N	
0070	TAX SHELTER REGISTRATION NO.	2(b)	11	185 -	195	N OR "APPLIEDbFOR"	
0075	APPLIED FOR NAME	2(b)	35	196 -	230	A/N OR BLANK	|
0080	TAX SHELTER ID NUMBER	2(c)	9	231 -	239	N OR BLANK	|
0090	TAX SHELTER NAME	3(a)	35	240 -	274	A/N	
0100	TAX SHELTER REGISTRATION NO.	3(b)	11	275 -	285	N OR "APPLIEDbFOR"	
0105	APPLIED FOR NAME	3(b)	35	286 -	320	A/N OR BLANK	|
0110	TAX SHELTER ID NUMBER	3(c)	9	321 -	329	N OR BLANK	|
0120	TAX SHELTER NAME	4(a)	35	330 -	364	A/N	
0130	TAX SHELTER REGISTRATION NO.	4(b)	11	365 -	375	N OR "APPLIEDbFOR"	
0135	APPLIED FOR NAME	4(b)	35	376 -	410	A/N OR BLANK	|

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0140	TAX SHELTER ID NUMBER	4(c)	9	411 - 419	N OR BLANK
0150	TAX SHELTER NAME	5(a)	35	420 - 454	A/N
0160	TAX SHELTER REGISTRATION NO.	5(b)	11	455 - 465	N OR 'APPLIEDbFOR"
0165	APPLIED FOR NAME	5(b)	35	466 - 500	A/N OR BLANK
0170	TAX SHELTER ID NUMBER	5(c)	9	501 - 509	N OR BLANK
0180	TAX SHELTER NAME	6(a)	35	510 - 544	A/N
0190	TAX SHELTER REGISTRATION NO.	6(b)	11	545 - 555	N OR 'APPLIEDbFOR"
0195	APPLIED FOR NAME	6(b)	35	556 - 590	A/N OR BLANK
0200	TAX SHELTER ID NUMBER	6(c)	9	591 - 599	N OR BLANK
0210	TAX SHELTER NAME	7(a)	35	600 - 634	A/N
0220	TAX SHELTER REGISTRATION NO.	7(b)	11	635 - 645	N OR 'APPLIEDbFOR"
0225	APPLIED FOR NAME	7(b)	35	646 - 680	A/N OR BLANK
0230	TAX SHELTER ID NUMBER	7(c)	9	681 - 689	N OR BLANK
0240	TAX SHELTER NAME	8(a)	35	690 - 724	A/N
0250	TAX SHELTER REGISTRATION NO.	8(b)	11	725 - 735	N OR 'APPLIEDbFOR"
0255	APPLIED FOR NAME	8(b)	35	736 - 770	A/N OR BLANK
0260	TAX SHELTER ID NUMBER	8(c)	9	771 - 779	N OR BLANK
0270	TAX SHELTER NAME	9(a)	35	780 - 814	A/N
0280	TAX SHELTER REGISTRATION NO.	9(b)	11	815 - 825	N OR 'APPLIEDbFOR"
0285	APPLIED FOR NAME	9(b)	35	826 - 860	A/N OR BLANK
0290	TAX SHELTER ID NUMBER	9(c)	9	861 - 869	N OR BLANK
0300	TAX SHELTER NAME	10(a)	35	870 - 904	A/N
0310	TAX SHELTER REGISTRATION NO.	10(b)	11	905 - 915	N OR 'APPLIEDbFOR"
0315	APPLIED FOR NAME	10(b)	35	916 - 950	A/N OR BLANK
0320	TAX SHELTER ID NUMBER	10(c)	9	951 - 959	N OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	- POS	FIELD DESCRIPTION
9999	RECORD TERMINUS CHARACTER		1	960	- 960	"#"

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

► **See separate instructions.**
► **Attach to Form 1040 or Form 1041.**

OMB No. 1545-1008

1999

Attachment Sequence No. **88**

Name(s) shown on return

Identifying number 0010

Part I 1999 Passive Activity Loss

Caution: *See the instructions for Worksheets 1 and 2 on page 7 before completing Part I.*

Rental Real Estate Activities With Active Participation (For the definition of active participation see **Active Participation in a Rental Real Estate Activity** on page 3.)

1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	0020		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(0030***)		
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(0040***)		
d	Combine lines 1a, 1b, and 1c			1d	0050

All Other Passive Activities

2a	Activities with net income (enter the amount from Worksheet 2, column (a))	2a	0060		
b	Activities with net loss (enter the amount from Worksheet 2, column (b))	2b	(0070***)		
c	Prior years unallowed losses (enter the amount from Worksheet 2, column (c))	2c	(0080***)		
d	Combine lines 2a, 2b, and 2c			2d	0090

3	Combine lines 1d and 2d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. **Do not** complete Form 8582. Take the losses to the form or schedule you normally report them on. If this line and line 1d are losses, go to Part II. Otherwise, enter -0- on line 9 and go to line 10	3	0100

Part II Special Allowance for Rental Real Estate With Active Participation

Note: *Enter all numbers in Part II as positive amounts. See page 7 for examples.*

Note: *If your filing status is married filing separately and you lived with your spouse at any time during the year,* ***do not*** *complete Part II. Instead, enter -0- on line 9 and go to line 10.*

4	Enter the **smaller** of the loss on line 1d or the loss on line 3			4	0110
5	Enter $150,000. If married filing separately, see page 7	5	0120		
6	Enter modified adjusted gross income, but not less than zero (see page 7)	6	0130		
	Note: *If line 6 is greater than or equal to line 5, skip lines 7 and 8, enter -0- on line 9, and go to line 10. Otherwise, go to line 7.*				
7	Subtract line 6 from line 5	7	0140		
8	Multiply line 7 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see page 8			8	0150
9	Enter the **smaller** of line 4 or line 8			9	0160

Part III Total Losses Allowed

10	Add the income, if any, on lines 1a and 2a and enter the total	10	0170
11	**Total losses allowed from all passive activities for 1999.** Add lines 9 and 10. See page 9 to find out how to report the losses on your tax return	11	0180

SECTION 9.59 FORM 8582 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0256
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMb"
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
0010	IDENTIFYING NUMBERS		9	43 - 51	N
0020	PASSIVE ACTIVITY LOSS NET INCOME	PT I 1a	12	52 - 63	N
0030	PASSIVE ACTIVITY LOSS NET LOSS	PT I 1b	12	64 - 75	N ***
0040	PASSIVE ACTIVITY LOSS PRIOR YEAR UNALLOWED LOSSES	PT I 1c	12	76 - 87	N ***
0050	PASSIVE ACTIVITY LOSS COMBINE LINES 1a, b and c	PT I 1d	12	88 - 99	N
0060	OTHER PASSIVE ACTIVITIES NET INCOME	PT I 2a	12	100 - 111	N
0070	OTHER PASSIVE ACTIVITIES NET LOSS	PT I 2b	12	112 - 123	N ***
0080	OTHER PASSIVE ACTIVITIES PRIOR YEAR UNALLOWED LOSSES	PT I 2c	12	124 - 135	N ***
0090	OTHER PASSIVE ACTIVITIES COMBINE LINES 2a, b and c	PT I 2d	12	136 - 147	N
0100	COMBINE LINES 1d and 2d	PT I 3	12	148 - 159	N
0110	SMALLER AMOUNT OF LINE 1d OR LOSS ON LINE 3	PT II 4	12	160 - 171	N
0120	ENTER 150,000 IF MARRIED FILING SEPARATELY	PT II 5	12	172 - 183	N
0130	MODIFIED GROSS INCOME	PT II 6	12	184 - 195	N
0140	LINE 5 MINUS LINE 6	PT II 7	12	196 - 207	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS		FIELD DESCRIPTION
0150	MULTIPLY LINE 7 BY 50%	PT II 8	12	208	-	219	N
0160	SMALLER OF LINE 4 OR LINE 8	PT II 9	12	220	-	231	N
0170	TOTAL LOSSES ALLOWED ADD INCOME ON LINES 1a and 2a	PT II 10	12	232	-	243	N
0180	TOTAL LOSSES ALLOWED FROM ALL PASSIVE ACTIVITIES	PT II 11	12	244	-	255	N
9999	RECORD TERMINUS CHARACTER		1	256	-	256	"#"

Form **8801**

Department of the Treasury
Internal Revenue Service (99)

Credit For Prior Year Minimum Tax-Individuals, Estates, and Trusts

► **Attach to your tax return.**

OMB No. 1545-1073

1999

Attachment Sequence No. **74**

Name(s) shown on return

Identifying number 0010

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 16 through 18 of your 1998 Form 6251. Estates and trusts, see instructions	1	0020	
2	Enter adjustments and preferences treated as exclusion items. See instructions	2	0030	
3	Minimum tax credit net operating loss deduction. See instructions	3	(0040***)	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than $165,000 and you were married filing separately for 1998, see instructions	4	0050	
5	Enter: $45,000 if married filing jointly or qualifying widow(er) for 1998; $33,750 if single or head of household for 1998; or $22,500 if married filing separately for 1998. Estates and trusts, enter $22,500	5	0060	
6	Enter: $150,000 if married filing jointly or qualifying widow(er) for 1998; $112,500 if single or head of household for 1998; or $75,000 if married filing separately for 1998. Estates and trusts, enter $75,000	6	0070	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	0080	
8	Multiply line 7 by 25% (.25)	8	0090	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	9	0100	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 15, and go to Part II. Form 1040NR filers, see instructions	10	0110	
11	If you completed Schedule D (Form 1040 or 1041) for 1998 and had an amount on line 25 or line 27 of Schedule D (Form 1040) (line 24 or line 26 of Schedule D (Form 1041)) or you would have had an amount on either of those lines had you completed Part IV of Schedule D (Form 1040) (or Part V of Schedule D (Form 1041)), go to Part III of Form 8801 to figure the amount to enter on this line. **All others:** Multiply line 10 by 26% (.26) **if** line 10 is: $175,000 or less if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1998; or $87,500 or less if married filing separately for 1998. **Otherwise,** multiply line 10 by 28% (.28) and subtract from the result: $3,500 if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1998; or $1,750 if married filing separately for 1998	11	0120	
12	Minimum tax foreign tax credit on exclusion items. See instructions	12	0130	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	0140	
14	Enter the amount from your 1998 Form 6251, line 27, or Form 1041, Schedule I, line 38	14	0150	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	0160	

Part II Minimum Tax Credit and Carryforward to 2000

16	Enter the amount from your 1998 Form 6251, line 28, or Form 1041, Schedule I, line 39	16	0170	
17	Enter the amount from line 15 above	17	0180	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	0190	
19	**1998 minimum tax credit carryforward.** Enter the amount from your 1998 Form 8801, line 26	19	0200	
20	Enter the total of your 1998 unallowed nonconventional source fuel credit and 1998 unallowed qualified electric vehicle credit. See instructions	20	0210	
21	Combine lines 18, 19, and 20. If zero or less, **stop here** and see instructions	21	0220	
22	Enter your 1999 regular income tax liability minus allowable credits. See instructions	22	0230	
23	Enter the amount from your 1999 Form 6251, line 26, or 1999 Form 1041, Schedule I, line 37	23	0240	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	0250	
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 1999 Form 1040, line 47; Form 1040NR, line 44; or Form 1041, Schedule G, line 2d	25	0260	
26	**Minimum tax credit carryforward to 2000.** Subtract line 25 from line 21. Keep a record of this amount because it can be carried forward and used in future years	26	0270	

Part III Line 11 Computation Using Maximum Capital Gains Rates

Caution: *If you are an individual and you did not complete Part IV of your 1998 Schedule D (Form 1040), complete lines 20 through 27 of that Schedule D before completing this part. For an estate or trust that did not complete Part V of the 1998 Schedule D (Form 1041), complete lines 19 through 26 of that Schedule D before completing this part.*

27	Enter the amount from line 10			27	0300
28	Enter the amount from your 1998 Schedule D (Form 1040), line 27 (or 1998 Schedule D (Form 1041), line 26)	28	0310		
29	Enter the amount from your 1998 Schedule D (Form 1040), line 25 (or 1998 Schedule D (Form 1041), line 24)	29	0320		
30	Add lines 28 and 29	30	0330		
31	Enter the amount from your 1998 Schedule D (Form 1040), line 22 (or 1998 Schedule D (Form 1041), line 21)	31	0340		
32	Enter the **smaller** of line 30 or line 31			32	0350
33	Subtract line 32 from line 27. If zero or less, enter -0- ▶			33	0360
34	Multiply line 33 by 26% (.26) **if** line 33 is: $175,000 or less if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1998; or $87,500 or less if married filing separately for 1998. **Otherwise,** multiply line 33 by 28% (.28) and subtract from the result: $3,500 if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1998; or $1,750 if married filing separately for 1998			34	0370
35	Enter the amount from your 1998 Schedule D (Form 1040), line 36 (or 1998 Schedule D (Form 1041), line 35). If you did not complete Part IV of your 1998 Schedule D (Form 1040) (Part V of the 1998 Schedule D (Form 1041) for an estate or trust), enter -0-	35	0380		
36	Enter the **smallest** of line 27, line 28, or line 35 ▶	36	0390		
37	Multiply line 36 by 10% (.10)			37	0400
38	Enter the **smaller** of line 27 or line 28	38	0410		
39	Enter the amount from line 36	39	0420		
40	Subtract line 39 from line 38. If zero or less, enter -0- ▶	40	0430		
41	Multiply line 40 by 20% (.20)			41	0440
	Note: *Skip lines 42 through 45 if line 29 above is zero.*				
42	Enter the amount from line 27	42	0450		
43	Add lines 33, 36, and 40	43	0460		
44	Subtract line 43 from line 42	44	0470		
45	Multiply line 44 by 25% (.25)			45	0480
46	Add lines 34, 37, 41, and 45			46	0490
47	Multiply line 27 by 26% (.26) **if** line 27 is: $175,000 or less if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1998; or $87,500 or less if married filing separately for 1998. **Otherwise,** multiply line 27 by 28% (.28) and subtract from the result: $3,500 if single, head of household, married filing jointly, qualifying widow(er), or an estate or trust for 1998; or $1,750 if married filing separately for 1998			47	0500
48	Enter the **smaller** of line 46 or line 47 here and on line 11			48	0510

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 MINUMUM 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	NET MINIMUM TAX MULTILPLY LINE 10 BY 26% (.26)	PT I 11	12	172	-	183	N
0130	NET MINIMUM TAX FOREIGN TAX CREDIT ON EXCLUSION ITEMS	PT I 12	12	184	-	195	N
0140	NET MINIMUM TAX MINIMUM TAXES ON EXCLUSION ITEMS LINE 11 MINUS LINE 12	PT I 13	12	196	-	207	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0150	NET MINIMUM TAX AMOUNT FROM FORM 6251, OR FORM 1041 SCH I	PT I 14	12	208 - 219	N
0160	NET MINIMUM TAX ON EXCLUSION ITEM LINE 13 MINUS LINE 14	PT I 15	12	220 - 231	N
0170	MINIMUM TAX CREDIT AMOUNTS FROM FORM 6251, OR FORM 1041 SCH I	PT II 16	12	232 - 243	N
0180	MINIMUM TAX CREDIT AMOUNT LINE 15	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 CARRY FORWARD OF TAX CREDIT	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	MINIMUM TAX CREDIT REGULAR TAX LIABILITY	PT II 22	12	304 - 315	N
0240	MINIMUM TAX CREDIT AMOUNT FROM FORMS 6251, OR FORM 1041 SCH I	PT II 23	12	316 - 327	N
0250	MINIMUM TAX CREDIT LINE 22 MINUS LINE 23	PT II 24	12	328 - 339	N
0260	MINIMUM TAX CREDIT SMALLER OF LINE 21 or 24	PT II 25	12	340 - 351	N
0270	TAX CARRYOVER CARRY FORWARD MINIMUM TAX CREDIT LINE 21 MINUS LINE 25	PT II 26	12	352 - 363	N
9999	RECORD TERMINUS CHARACTER		1	364 - 364	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0308
	START RECORD SENTINEL		4	5 -	8	"****"
0290	RECORD ID		6	9 -	14	"FRMbbb"
0291	FORM NUMBER		6	15 -	20	"8801bb"
0292	PAGE NUMBER		5	21 -	25	"PG02b"
0293	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 -	34	N nnnnnnnn
0294	FILLER		1	35 -	35	BLANK
0295	FORM OCCURRENCE NUMBER		7	36 -	42	N 0000001
0300	AMOUNT FROM LINE 10	PT III 27	12	43 -	54	N
0310	AMOUNT FROM 1998 SCH D, LINE 26	PT III 28	12	55 -	66	N |
0320	AMOUNT FROM 1998 SCH D, LINE 24	PT III 29	12	67 -	78	N |
0330	ADD LINE 28 AND 29	PT III 30	12	79 -	90	N
0340	AMOUNT FROM 1998 SCH D, LINE 21	PT III 31	12	91 -	102	N |
0350	SMALLER OF LINE 30 OR 31	PT III 32	12	103 -	114	N
0360	LINE 27 MINUS LINE 32	PT III 33	12	115 -	126	N
0370	MULTIPLY LINE 33 BY 26% (.26) IF > $175,000 OTHERWISE MULTIPLY LINE 33 BY 28% (.28) AND SUBTRACT $3,500	PT III 34	12	127 -	138	N
0380	AMOUNT FROM 1998 SCH D, LINE 35	PT III 35	12	139 -	150	N |
0390	SMALLEST OF LINE 27, 28 OR 35	PT III 36	12	151 -	162	N
0400	MULTIPLY LINE 36 BY 10% (.10)	PT III 37	12	163 -	174	N
0410	SMALLER OF LINE 27 OR 28	PT III 38	12	175 -	186	N
0420	AMOUNT FROM LINE 36	PT III 39	12	187 -	198	N
0430	LINE 38 MINUS LINE 39	PT III 40	12	199 -	210	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0440	MULTIPLY LINE 40 BY 20% (.20)	PT III 41	12	211 - 222	N
0450	AMOUNT FROM LINE 27	PT III 42	12	223 - 234	N
0460	ADD LINES 33, 36 AND 40	PT III 43	12	235 - 246	N
0470	LINE 42 MINUS LINE 43	PT III 44	12	247 - 258	N
0480	MULTIPLY LINE 44 BY 25% (.25)	PT III 45	12	259 - 270	N
0490	ADD LINES 34, 37, 41 AND 45	PT III 46	12	271 - 282	N
0500	MULTIPLY LINE 27 BY 26% (.26) IF > $175,000 OTHERWISE MULTIPLY LINE 27 BY 28% (.28) AND SUBTRACT $3,500	PT III 47	12	283 - 294	N
0510	SMALLER OF LINE 46 OR 47	PT III 48	12	295 - 306	N
9998	RESERVED		1	307 - 307	BLANK
9999	RECORD TERMINUS CHARACTER		1	308 - 308	"#"

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and nonrecognition of gain from conflict-of-interest sales)

▶ **Attach to your tax return.**

OMB No. 1545-1190

1999

Attachment Sequence No. **109**

Name(s) shown on tax return

Identifying number 0010

Part I Information on the Like-Kind Exchange

Note: *If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.*

1 Description of like-kind property given up ▶ *0020

2 Description of like-kind property received ▶ *0030

3	Date like-kind property given up was originally acquired (month, day, year)	3	/0040/
4	Date you actually transferred your property to other party (month, day, year)	4	/0050/
5	Date like-kind property you received was identified (month, day, year). See instructions	5	/0060/
6	Date you actually received the like-kind property from other party (month, day, year)	6	/0070/

7 Was the exchange made with a related party? If "Yes," complete Part II. If "No," go to Part III. See instructions.

0080a ☐ Yes, in this tax year 0085b ☐ Yes, in a prior tax year c ☐ No 0088

Part II Related Party Exchange Information

8 Name of related party: 0090 — Related party's identifying number: 0100

Address (no., street, and apt., room, or suite no.): 0110

City or town, state, and ZIP code: 0120 0130 0140 — Relationship to you: 0150

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of the like-kind property received from you in the exchange? ☐ Yes ☐ No 0160

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of the like-kind property you received? ☐ Yes ☐ No 0170

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is ***not*** *the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24* ***unless*** *one of the exceptions on line 11 applies. See* ***Related party exchanges*** *in the instructions.*

11 If one of the exceptions below applies to the disposition, check the applicable box:

0180 a ☐ The disposition was after the death of either of the related parties.

0190 b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

0200 c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation. See instructions. @0210

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: *If you transferred* ***and*** *received* ***(a)*** *more than one group of like-kind properties, or* ***(b)*** *cash or other (not like-kind) property, see* ***Reporting of multi-asset exchanges*** *in the instructions.*

Note: *Complete lines 12 through 14* ***only*** *if you gave up property that was not like-kind. Otherwise, go to line 15.*

12	Fair market value (FMV) of other property given up	12	0220		
13	Adjusted basis of other property given up	13	0230		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale	14	0240		
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred. See instructions	15	0250		
16	FMV of like-kind property you received	16	0260		
17	Add lines 15 and 16	17	0270		
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses **not** used on line 15. See instructions	18	0280		
19	**Realized gain or (loss).** Subtract line 18 from line 17	19	0290	*0295	
20	Enter the smaller of line 15 or line 19, but not less than zero	20	0292		
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16. See instructions	21	0294		
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies. See instructions	22	0296		
23	**Recognized gain.** Add lines 21 and 22	23	0300	*0305	
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions	24	0310		
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23	25	0320		

Name(s) shown on tax return. Do not enter name and social security number if shown on other side. | Your social security number

Part IV **Section 1043 Conflict-of-Interest Sales.** See instructions. Attach a copy of your certificate of divestiture.

Note: *This part is to be used **only** by officers or employees of the executive branch of the Federal Government for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used only if the cost of the replacement property exceeds the basis of the divested property.*

26 Description of divested property ▶ *0330

27 Description of replacement property ▶ *0340

28	Date divested property was sold (month, day, year)			28	/0350/
29	Sales price of divested property. See instructions	29	0360		
30	Basis of divested property	30	0370		
31	**Realized gain.** Subtract line 30 from line 29			31	0380
32	Cost of replacement property purchased within 60 days after date of sale	32	0390		
33	Subtract line 32 from line 29. If zero or less, enter -0-			33	0392
34	Ordinary income under recapture rules. Enter here and on Form 4797, line 10. See instructions			34	0394
35	Subtract line 34 from line 33. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797. See instructions			35	0396
36	**Recognized gain.** Add lines 34 and 35			36	0400
37	Deferred gain. Subtract line 36 from line 31			37	0410
38	**Basis of replacement property.** Subtract line 37 from line 32			38	0420

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping,** 27 min.; **Learning about the law or the form,** 27 min.; **Preparing the form,** 1 hr., 2 min.; **Copying, assembling, and sending the form to the IRS,** 34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0508
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8824bb"
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	EMPLOYER IDENTIFICATION NUMBER		9	43 - 51	N
*0020	DESCRIPTION OF LIKE-KIND PROPERTY GIVEN	PT I 1	50	52 - 101	A/N OR "STMbnn" OR BLANK
*0030	DESCRIPTION OF LIKE-KIND PROPERTY RECEIVED	PT I 2	50	102 - 151	A/N OR "STMbnn" OR BLANK
0040	DATE LIKE-KIND PROPERTY GIVEN UP	PT I 3	8	152 - 159	FORMAT: MMDDYYYY OR BLANK
0050	DATE PROPERTY ACTUALLY TRANSFERRED	PT I 4	8	160 - 167	FORMAT: MMDDYYYY OR BLANK
0060	DATE LIKE-KIND PROPERTY WAS IDENTIFIED	PT I 5	8	168 - 175	FORMAT: MMDDYYYY OR BLANK
0070	DATE PROPERTY ACTUALLY RECEIVED	PT I 6	8	176 - 183	FORMAT: MMDDYYYY OR BLANK
0080	WAS THE EXCHANGE MADE WITH A RELATED PARTY YES, THIS TAX YEAR	PT I 7a	1	184 - 184	"X" OR BLANK
0085	WAS THE EXCHANGE MADE WITH A RELATED PARTY YES, PRIOR YEAR	PT I 7b	1	185 - 185	"X" OR BLANK
0088	WAS THE EXCHANGE MADE WITH A RELATED PARTY NO	PT I 7c	1	186 - 186	"X" OR BLANK
0090	NAME OF RELATED PARTY	PT II 8	35	187 - 221	A/N
0100	RELATED ID	PT II 8	9	222 - 230	A/N OR "APPLD FOR"
0110	STREET ADDRESS	PT II 8	35	231 - 265	A/N
0120	CITY	PT II 8	22	266 - 287	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0130	STATE CODE	PT II 8	2	288 - 289	A/N
0140	ZIP CODE	PT II 8	12	290 - 301	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0150	RELATIONSHIP	PT II 8	15	302 - 316	A/N
0160	DURING THIS YEAR, DID RELATED PARTY SELL OR DISPOSE OF PROPERTY	PT II 9	1	317 - 317	"Y", "N" OR BLANK
0170	DURING THIS YEAR, DID YOU SELL OR DISPOSE OF PROPERTY	PT II 10	1	318 - 318	"Y", "N" OR BLANK
0180	DISPOSITION AFTER DEATH OF EITHER RELATED PARTIES	PT II 11a	1	319 - 319	"X" OR BLANK
0190	DISPOSITION WAS AN INVOLUNTARY CONVERSION	PT II 11b	1	320 - 320	"X" OR BLANK
0200	YOU CAN ESTABLISH TO SATISFACTION THAT NEITHER HAD TAX AVOIDANCE	PT II 11c	1	321 - 321	"X" OR BLANK
@0210	EXPLANATION	PT II 11	6	322 - 327	"STMbnn" OR BLANK
0220	FAIR MARKET VALUE (FMV)	PT III 12	12	328 - 339	N
0230	ADJUSTED BASIS	PT III 13	12	340 - 351	N
0240	GAIN OR (LOSS) (LINE 12 MINUS LINE 13)	PT III 14	12	352 - 363	N
0250	CASH AND FMV OF OTHER PARTY	PT III 15	12	364 - 375	N
0260	FMV OF LIKE-KIND PROPERTY RECEIVED	PT III 16	12	376 - 387	N
0270	AMOUNT REALIZED (ADD LINE 15 AND 16)	PT III 17	12	388 - 399	N
0280	ADJUSTED BASIS OF LIKE-KIND PROPERTY	PT III 18	12	400 - 411	N
0290	REALIZED GAIN OR LOSS (LINE 17 MINUS LINE 18)	PT III 19	12	412 - 423	N
0292	SMALLER OF LINES 15 OR 19	PT III 20	12	424 - 435	N
0294	ORDINARY INCOME UNDER RECAPTURE RULES	PT III 21	12	436 - 447	N
*0295	MULTI ASSET GAIN STATEMENT	19	6	448 - 453	"STMbnn" OR BLANK |
0296	LINE 20 MINUS LINE 21	22	12	454 - 465	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0300	RECOGNIZED GAIN (ADD LINES 21 AND 22)	PT III 23	12	466 - 477	N
*0305	TOTAL RECOGNIZED GAIN STATEMENT	23	6	478 - 483	"STMbnn" OR BLANK
0310	DEFERRED GAIN OR (LOSS) (LINE 19 MINUS LINE 23)	PT III 24	12	484 - 495	N
0320	BASIS OF LIKE PROPERTY RECEIVED (ADD LINES 18 AND 23 MINUS LINE 15)	PT III 25	12	496 - 507	N
9999	RECORD TERMINUS CHARACTER		1	508 - 508	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0272
	START RECORD SENTINEL		4	5 - 8	"****"
0322	RECORD ID		6	9 - 14	"FRMbbb"
0323	FORM NUMBER		6	15 - 20	"8824bb"
0324	PAGE NUMBER		5	21 - 25	"PG02b"
0325	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0326	FILLER		1	35 - 35	BLANK
0327	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
*0330	DESCRIPTION OF DIVESTED PROPERTY	PT IV 26	50	43 - 92	A/N OR "STMbnn" OR BLANK
*0340	DESCRIPTION OF REPLACEMENT PROPERTY	PT IV 27	50	93 - 142	A/N OR "STMbnn" OR BLANK
0350	DATE DIVESTED PROPERTY WAS SOLD	PT IV 28	8	143 - 150	FORMAT: MMDDYYYY OR BLANK
0360	SALES PRICE OF DIVESTED PROPERTY	PT IV 29	12	151 - 162	N
0370	BASIS OF DIVESTED PROPERTY	PT IV 30	12	163 - 174	N
0380	REALIZED GAIN (LINE 29 MINUS LINE 30)	PT IV 31	12	175 - 186	N
0390	COST OF REPLACEMENT PROPERTY WITHIN 60 DAYS	PT IV 32	12	187 - 198	N
0392	LINE 29 MINUS LINE 32	PT IV 33	12	199 - 210	N
0394	ORDINARY INCOME UNDER RECAPTURE RULES	PT IV 34	12	211 - 222	N
0396	LINE 33 MINUS LINE 34	PT IV 35	12	223 - 234	N
0400	RECOGNIZED GAIN (ADD LINES 34 AND 35)	PT IV 36	12	235 - 246	N
0410	DEFERRED GAIN (LINE 36 MINUS LINE 31)	PT IV 37	12	247 - 258	N
0420	BASIS OF REPLACEMENT PROPERTY (LINE 32 MINUS LINE 37)	PT IV 38	12	259 - 270	N
9998	RESERVED		1	271 - 271	BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	- POS	FIELD DESCRIPTION
9999	RECORD TERMINUS CHARACTER		1	272	- 272	"#"

Form **8829**

Department of the Treasury
Internal Revenue Service

Expenses for Business Use of Your Home

▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

▶ **See separate instructions.**

OMB No. 1545-1266

1999

Attachment Sequence No. **66**

Name(s) of proprietor(s) 0010

Your social security number 0020

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for day care, or for storage of inventory or product samples. See instructions	1	0030	
2	Total area of home	2	0040	
3	Divide line 1 by line 2. Enter the result as a percentage	3	0050	%

- **For day-care facilities not used exclusively for business, also complete lines 4-6.**
- **All others, skip lines 4-6 and enter the amount from line 3 on line 7.**

4	Multiply days used for day care during year by hours used per day	4	0060 hr.
5	Total hours available for use during the year (365 days × 24 hours). See instructions	5	0065 8,760 hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	. 0070

7	Business percentage. For day-care facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶	7	0080	%

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, **plus** any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions	8	0090	

See instructions for columns (a) and (b) before completing lines 9-20.

		(a) Direct expenses	(b) Indirect expenses
9	Casualty losses. See instructions	9 0100	0110
10	Deductible mortgage interest. See instructions	10 0120	0130
11	Real estate taxes. See instructions	11 0140	0150
12	Add lines 9, 10, and 11	12 0160	0170
13	Multiply line 12, column (b) by line 7		13 0180
14	Add line 12, column (a) and line 13		14 0190
15	Subtract line 14 from line 8. If zero or less, enter -0-		15 0200
16	Excess mortgage interest. See instructions	16 0210	0220
17	Insurance	17 0230	0240
18	Repairs and maintenance	18 0250	0260
19	Utilities	19 0270	0280
20	Other expenses. See instructions	20 0290	0300
21	Add lines 16 through 20	21 0310	0320
22	Multiply line 21, column (b) by line 7		22 0330
23	Carryover of operating expenses from 1998 Form 8829, line 41		23 0340

24	Add line 21 in column (a), line 22, and line 23	24	0350	
25	Allowable operating expenses. Enter the **smaller** of line 15 or line 24	25	0360	
26	Limit on excess casualty losses and depreciation. Subtract line 25 from line 15	26	0370	
27	Excess casualty losses. See instructions	27	0380	
28	Depreciation of your home from Part III below	28	0390	
29	Carryover of excess casualty losses and depreciation from 1998 Form 8829, line 42	29	0400	
30	Add lines 27 through 29	30	0410	
31	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 26 or line 30	31	0420	
32	Add lines 14, 25, and 31	32	0430	
33	Casualty loss portion, if any, from lines 14 and 31. Carry amount to **Form 4684,** Section B	33	0440	
34	Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶	34	0450	

Part III Depreciation of Your Home

35	Enter the **smaller** of your home's adjusted basis or its fair market value. See instructions	35	0460	
36	Value of land included on line 35	36	0470	
37	Basis of building. Subtract line 36 from line 35	37	0480	
38	Business basis of building. Multiply line 37 by line 7	38	0490	
39	Depreciation percentage. See instructions	39	0500	%
40	Depreciation allowable. Multiply line 38 by line 39. Enter here and on line 28 above. See instructions	40	0510	

Part IV Carryover of Unallowed Expenses to 2000

0515 @0517

41	Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-	41	0520	
42	Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-	42	0530	

For Paperwork Reduction Act Notice, see page 4 of separate instructions.

Cat. No. 13232M Form **8829** (1999)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4		0684
	START RECORD SENTINEL		4	5 -	8		"****"
0000	RECORD ID		6	9 -	14		"FRMbbb"
0001	FORM NUMBER		6	15 -	20		"8829bb"
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	NAME OF PROPRIETOR		35	43 -	77		A/N
0020	SSN OF PROPRIETOR		9	78 -	86		N
0030	BUSINESS USE SQUARE FEET	1	6	87 -	92		N
0040	TOTAL HOME SQUARE FEET	2	6	93 -	98		N
0050	BUSINESS SQUARE FEET PERCENT	3	6	99 -	104		N
0060	BUSINESS USE HOURS	4	4	105 -	108		N
0065	TOTAL HOURS AVAILABLE	5	4	109 -	112		N
0070	BUSINESS HOURS PERCENT	6	6	113 -	118		N
*0075	COMPUTATION ATTACHED	7	6	119 -	124		"STMbnn" OR BLANK |
0080	BUSINESS PERCENTAGE	7	6	125 -	130		N
0090	TENTATIVE PROFIT/ LOSS SCHEDULE C	8	12	131 -	142		N
0100	CASUALTY LOSS DIRECT	9(a)	12	143 -	154		N
0110	CASUALTY LOSS INDIRECT	9(b)	12	155 -	166		N
0120	DEDUCTIBLE MORTGAGE INTEREST DIRECT	10(a)	12	167 -	178		N
0130	DEDUCTIBLE MORTGAGE INTEREST INDIRECT	10(b)	12	179 -	190		N
0140	REAL ESTATE TAXES DIRECT	11(a)	12	191 -	202		N
0150	REAL ESTATE TAXES INDIRECT	11(b)	12	203 -	214		N
0160	DIRECT DEDUCTED SUBTOTAL	12(a)	12	215 -	226		N
0170	INDIRECT DEDUCTED SUBTOTAL	12(b)	12	227 -	238		N
0180	ALLOWABLE INDIRECT DEDUCTED EXPENSES	13(b)	12	239 -	250		N

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

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
9998	RESERVED		1	683 - 683	BLANK
9999	RECORD TERMINUS CHARACTER		1	684 - 684	"#"

SECTION 9.68 STATEMENT RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0136
	START RECORD SENTINEL		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	"PGnnb" nn = 01-04 OR 01-99 (D, J, K1)
0003	EIN		9	26 - 34	N nnnnnnnnn
0004	FILLER		8	35 - 42	BLANK
0010	LINE NUMBER		5	43 - 47	"LNnnb" 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
9999	RECORD TERMINUS CHARACTER		1	136 - 136	"#"

SECTION 9.69 SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	- POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	- 4	0436
	START RECORD SENTINEL		4	5	- 8	"****"
0000	RECORD ID		6	9	- 14	"SUMbbb"
0005	CLIENT ID		3	15	- 17	A/N
0006	FILLER		8	18	- 25	BLANK
0007	EMPLOYER IDENTIFICATION NUMBER (EIN) OF THE TRUST OR ESTATE		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 # 020 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 #870 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 nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0130	NUMBER OF LOGICAL RECORDS IN TAX RETURN (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	ONLY ONE ALLOWED
0180	NUMBER OF FORMS 2210 PAGE 2		1	224	- 224	ONLY ONE ALLOWED

SECTION 9.69 SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0190	NUMBER OF FORMS 2210 PAGE 3		1	225 - 225	ONLY ONE ALLOWED
0194	NUMBER OF FORMS 2210F PAGE 1		1	226 - 226	ONLY ONE ALLOWED |
0195	RESERVE		1	227 - 227	BLANK
0200	NUMBER OF FORMS 3468 PAGE 1		1	228 - 228	ONLY ONE ALLOWED
0210	NUMBER OF FORMS 4255 PAGE 1		7	229 - 235	RANGE = (0000000- 9999999) |
0220	NUMBER OF FORMS 4562 PAGE 1		7	236 - 242	RANGE = (0000000- 9999999)
0230	NUMBER OF FORMS 4562 PAGE 2		7	243 - 249	RANGE = (0000000- 9999999)
0240	NUMBER OF FORMS 4684 PAGE 1		7	250 - 256	RANGE = (0000000- 9999999)
0250	NUMBER OF FORMS 4684 PAGE 2		7	257 - 263	RANGE = (0000000- 9999999)
0260	NUMBER OF FORMS 4797 PAGE 1		1	264 - 264	ONLY ONE ALLOWED
0270	NUMBER OF FORMS 4797 PAGE 2		1	265 - 265	ONLY ONE ALLOWED
0275	NUMBER OF FORMS 4835 PAGE 1		7	266 - 272	RANGE = (0000000- 9999999)
0280	NUMBER OF FORMS 4952 PAGE 1		1	273 - 273	ONLY ONE ALLOWED
0290	NUMBER OF FORMS 6198 PAGE 1		7	274 - 280	RANGE = (0000000- 9999999)
0295	NUMBER OF FORMS 6252, PAGE 1		7	281 - 287	RANGE = (0000000- 9999999)
0300	NUMBER OF FORMS 8271 PAGE 1		7	288 - 294	RANGE = (0000000- 9999999)
0310	NUMBER OF FORMS 8582 PAGE 1		1	295 - 295	ONLY ONE ALLOWED
0340	NUMBER OF FORMS 8801 PAGE 1		1	296 - 296	ONLY ONE ALLOWED
0345	NUMBER OF FORMS 8801 PAGE 2		1	297 - 297	ONLY ONE ALLOWED
0350	NUMBER OF FORMS 8824 PAGE 1		7	298 - 304	RANGE = (0000000- 9999999)
0355	NUMBER OF FORMS 8824 PAGE 2		7	305 - 311	RANGE = (0000000- 9999999)
0357	NUMBER OF FORMS 8829 PAGE 1		7	312 - 318	RANGE = (0000000- 9999999) |
0360	NUMBER OF SCHEDULE RECORDS (EXCLUDING SCHEDULE K-1 RECORDS)		7	319 - 325	RANGE = (0000000- 9999999)
0364	NUMBER OF SCHEDULE "C" RECORDS, PAGE 1		7	326 - 332	RANGE = (0000000- 9999999)

SECTION 9.69 SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0366	NUMBER OF SCHEDULE "C" RECORDS, PAGE 2		7	333 - 339	RANGE = (0000000-9999999)
0368	NUMBER OF SCHEDULE "C-EZ" RECORDS, PAGE 1		7	340 - 346	RANGE = (0000000-9999999)
0370	NUMBER OF SCHEDULE "D" RECORDS, PAGE 1		1	347 - 347	ONLY ONE ALLOWED
0375	NUMBER OF SCHEDULE "D" RECORDS, PAGE 2		1	348 - 348	ONLY ONE ALLOWED
0380	NUMBER OF SCHEDULE "E" RECORDS, PAGE 1		7	349 - 355	RANGE = (0000000-9999999)
0385	NUMBER OF SCHEDULE "E" RECORDS, PAGE 2		7	356 - 362	RANGE = (0000000-9999999)
0386	NUMBER OF SCHEDULE "F" RECORDS, PAGE 1		7	363 - 369	RANGE = (0000000 -9999999)
0388	NUMBER OF SCHEDULE "F" RECORDS, PAGE 2		7	370 - 376	RANGE = (0000000 -9999999)
0390	NUMBER OF SCHEDULE "J" RECORDS, PAGE 1		7	377 - 383	RANGE = (0000000-9999999)
0395	NUMBER OF SCHEDULE "J" RECORDS, PAGE 2		7	384 - 390	RANGE = (0000000-9999999)
0400	NUMBER OF STATEMENT RECORDS (EXCLUDING SCHEDULE D, J AND K-1 STATEMENT RECORDS		7	391 - 397	RANGE = (0000000-9999999)
0410	NUMBER OF STATEMENT "STMb97" (SCHEDULE D) RECORDS		7	398 - 404	RANGE = (0000000-9999999)
0420	NUMBER OF STATEMENT "STMb98" SCHEDULE J) RECORDS		7	405 - 411	RANGE = (0000000-9999999)
0430	NUMBER OF SCHEDULE K-1 RECORDS		7	412 - 418	RANGE = (0000000-9999999)
0440	NUMBER OF STATEMENT "STMb99" (SCHEDULE K-1) RECORDS		7	419 - 425	RANGE = (0000000-9999999)
0442	STATE CODE		2	426 - 427	"NY" OR "MA" OR BLANK
0444	STATE RETURN COUNTER		1	428 - 428	"1" OR "0" OR BLANK
0446	STATE ATTACHMENTS		2	429 - 430	"00-99" OR BLANK
0450	BALANCE DUE INDICATOR		1	431 - 431	P = PAPER CHECK WITH REMITTANCE REGISTER ATTACHED OR BLANK

SECTION 9.69 SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0460	PAPER DOCUMENT INDICATOR		1	432 - 432	1 = PAPER DOCUMENT ATTACHED W/PACKAGE OTHER THAN FORM 8453 OR POWER ATTORNEY 0 = NO PAPER DOCUMENT ATTACHED
9998	RESERVED		3	433 - 435	BLANK
9999	RECORD TERMINUS CHARACTER		1	436 - 436	"#"

SECTION 9.70 RECAP RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0064
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"RECAPb"
0009	FILLER		28	15 - 42	BLANK
0010	TOTAL RETURN COUNT		6	43 - 48	N RANGE = (000001 - 999999)
0020	ELECTRONIC TRANSMITTERS ID (ETIN)		8	49 - 56	NNNNNNnn NNNNNN = ETIN nn = FILER'S USER CODE; MAY BE ZERO FILLED
0030	JULIAN DATE OF TRANSMISSION (MUST BE THE SAME AS F #080 ON THE TRANS RECORD)		3	57 - 59	N
0040	TRANSMISSION SEQUENCE (MUST BE THE SAME AS F #090 ON THE TRANS RECORD)		2	60 - 61	N
9998	RESERVED		2	62 - 63	BLANK
9999	RECORD TERMINUS CHARACTER		1	64 - 64	"#"

SECTION 9.71 STATE ENTITY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	- POS	FIELD DESCRIPTION
	BYTE COUNT		4	1	- 4	0592
	START RECORD SENTINEL		4	5	- 8	"****"
0000	RECORD ID		6	9	- 14	"STATE "
0001	TYPE (FORM NUMBER)		6	15	- 20	"AHEADR"
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		2	36	- 37	N 01 - 99
0006	FILLER		5	38	- 42	BLANK
0010	STATE CODE		2	43	- 44	"NY" OR "MA"
0020	STATE RETURN INDICATOR		1	45	- 45	A/N
0030	STATE NUMERIC AREA		27	46	- 72	N
0040	STATE ALPHA AREA		93	73	- 165	A/N
0050	NAME LINE		35	166	- 200	A/N
0060	NAME LINE		35	201	- 235	A/N
0070	NAME LINE		35	236	- 270	A/N
0080	ADDRESS LINE		35	271	- 305	A/N
0090	ADDRESS LINE		35	306	- 340	A/N
0100	CITY		22	341	- 362	A/N
0110	CITY CODE		5	363	- 367	N
0120	STATE ABBREVIATION		2	368	- 369	A/N
0130	ZIP CODE		12	370	- 381	NNNNN-NNNN-NNN
0140	COUNTY		20	382	- 401	A/N
0150	COUNTY CODE		5	402	- 406	N
0160	TELEPHONE NUMBER		12	407	- 418	A/N
0170	DATE CREATED		8	419	- 426	MMDDYYYY
0180	TYPE OR TRUST		28	427	- 454	A/N
0190	ORIGINAL RETURN		1	455	- 455	X OR " "
0200	AMENDED RETURN		1	456	- 456	X OR " "
0210	FINAL RETURN		1	457	- 457	X OR " "
0220	OPTIONAL		22	458	- 479	A/N OR " "

SECTION 9.71 STATE ENTITY RECORD

FIELD NO.	IDENTIFICATION	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 " "
9998	RESERVED		2	590 - 591	BLANK
9999	RECORD TERMINUS CHARACTER		1	592 - 592	"#"

SECTION 9.72 STATE ATTACHMENT B RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	- POS		FIELD DESCRIPTION
	BYTE COUNT		4	1	-	4	2480
	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" OR "MA"
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 9.72 STATE ATTACHMENT B RECORD

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

SECTION 9.72 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 9.72 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 9.72 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	NUMREIC 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
9998	RESERVED		3	2477 - 2479	BLANK
9999	RECORD TERMINUS CHARACTER		1	2480 - 2480	"#"

SECTION 9.73 STATE ATTACHMENT C RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	2484
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"STATE "
0001	TYPE (FORM NUMBER)		6	15 - 20	"CATTCH"
0002	PAGE NUMBER		5	21 - 25	"PG03b"
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" OR "MA"
0010	FORM DATA (LINE 001)		80	45 - 124	A/N
0020	FORM DATA (LINE 002)		80	125 - 204	A/N
0030	FORM DATA (LINE 003)		80	205 - 284	A/N
0040	FORM DATA (LINE 004)		80	285 - 364	A/N
0050	FORM DATA (LINE 005)		80	365 - 444	A/N
0060	FORM DATA (LINE 006)		80	445 - 524	A/N
0070	FORM DATA (LINE 007)		80	525 - 604	A/N
0080	FORM DATA (LINE 008)		80	605 - 684	A/N
0090	FORM DATA (LINE 009)		80	685 - 764	A/N
0100	FORM DATA (LINE 010)		80	765 - 844	A/N
0110	FORM DATA (LINE 011)		80	845 - 924	A/N |
0120	FORM DATA (LINE 012)		80	925 - 1004	A/N |
0130	FORM DATA (LINE 013)		80	1005 - 1084	A/N
0140	FORM DATA (LINE 014)		80	1085 - 1164	A/N
0150	FORM DATA (LINE 015)		80	1165 - 1244	A/N
0160	FORM DATA (LINE 016)		80	1245 - 1324	A/N
0170	FORM DATA (LINE 017)		80	1325 - 1404	A/N
0180	FORM DATA (LINE 018)		80	1405 - 1484	A/N
0190	FORM DATA (LINE 019)		80	1485 - 1564	A/N
0200	FORM DATA (LINE 020)		80	1565 - 1644	A/N
0210	FORM DATA (LINE 021)		80	1645 - 1724	A/N

SECTION 9.73 STATE ATTACHMENT C RECORD

FIELD NO.	IDENTIFICATION	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
9998	RESERVED		3	2481	-	2483	BLANK
9999	RECORD TERMINUS CHARACTER		1	2484	-	2484	"#"

SECTION 9.74 STATE ATTACHMENT D RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	- POS		FIELD DESCRIPTION
	BYTE COUNT		4	1	-	4	2480
	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" OR "MA"
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 9.74 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 9.74 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 9.74 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 9.74 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	NUMREIC 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
9998	RESERVED		3	2477 - 2479		BLANK
9999	RECORD TERMINUS CHARACTER		1	2480 - 2480		"#"

FEDERAL / STATE

SECTION 10 FEDERAL / STATE REQUIREMENTS

.01 GENERAL DESCRIPTION

(1) The general concept is to emulate current operations used for the electronic filing of federal tax returns and modify these operations where necessary to accommodate the transmission of state tax return data to the state. The tax return data must be placed into a format for transmission as specified by the IRS and the state. It is the intent of the IRS to function primarily as a data conduit with respect to state tax data. The term "data conduit" is used to define a process to receive, temporarily store, and then make available for state retrieval the state return packet associated with a federal return that has been accepted by the IRS as processable.

(2) If the federal tax return is rejected due to error conditions specified in Publication 1438, the associated state return packet will be rejected. If a state return packet is rejected, then the associated federal return will also be rejected. If the error(s) is of such a nature that it can be corrected and the return(s) processed, both return documents may be retransmitted to the IRS service 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 packet available to the state agency. Once the state agency has successfully completed the transmission session and received the return packet, 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, allows the state to retrieve the Federal Form 1041 and attachments along with the state return from the bulletin board and must be filed with the IRS. One form must accompany each transmission.

(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 Philadelphia Submission Processing Center.
2. The return must be filed between January 15, 2000 and April 15, 2000.
3. When preparing electronic returns, fiduciaries may elect to have their overpayments:

    (a) applied to their 2000 estimated tax,
    (b) sent to them in the form of a refund check, or
    (c) split - part applied to their 2000 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, 1999 through December 31, 1999,
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 a 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

A state return must be received immediately following the federal return and preceding the Summary Record**.**

.03 LENGTH OPTIONS

The format may be fixed or variable.

.04 RECORD TYPES

A header
B attach
C attach
D 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 LAYOUT

Section 9 contains the Federal/State record layout as follows:

Section 9.71 State Entity Record
Section 9.72 State Attachment B Record
Section 9.73 State Attachment C Record
Section 9.74 State Attachment D Record

.07 REJECTION CONDITIONS

Reject codes in the 900 series are used for Federal/State BMF Electronic Filing. They identify specific errors resulting from entity and consistency checks.

REJECT CODE	ERROR CONDITION
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	Reserved
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.

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

EXHIBITS

EXHIBIT 1

Acceptable 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
Junction	JCT
Lane	LN
Lodge	LDG
North	N
Northeast, N.E.	NE
Northwest, N.W.	NW
One-fourth, One-quarter	1/4 (all fractions, space
One-half	1/2 before & after the number, e.g., 1012 1/2 ST)
Parkway	PKY
Place	PL
Post Office Box, P.O. Box	PO BOX
Route, Rte.	RT
Road	RD
R.D., Rural Delivery, RFD, R.F.D., R.R., Rural Route	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 Publication 7475, State Abbreviations, Major City Codes and Address Abbreviations.

EXHIBIT 2

Standard Postal Service State Abbreviations and Valid Zip Code ranges.

State	Abbrev	Zip Code
Alabama	AL	350nn-369nn
Alaska	AK	995nn-999nn
American Samoa	AS	967nn
Arizona	AZ	850nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-966nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn-205nn
Fed. States of Micronesia	FM	969nn
Florida	FL	320nn-339nn, 341nn,342nn, 344nn,346nn, 347nn,349nn
Georgia	GA	298nn-319nn, 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
Maine	ME	03801,039nn-049nn
Marshall Islands	MH	969nn
Maryland	MD	20331,267nn, 206nn-219nn
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

***The last two (2) digits of a five (5) digit Zip Code must be 01 - 99.**
****For Military Addresses, see Exhibit 3.**

EXHIBIT 2 (CON'T)

Standard Postal Service State Abbreviations and Valid Zip Code ranges.

State	Abbrev	Zip Code
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
Northern Mariana Islands	MP	969nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-749nn
Oregon	OR	970nn-979nn
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
Texas	TX	733nn,73949, 750nn-799nn, 885nn
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	20041,201nn, 20301,20370, 220nn-246nn
Virgin Islands	VI	008nn
Washington	WA	980nn-994nn
West Virginia	WV	246nn-268nn
Wisconsin	WI	49936, 530nn-549nn
Wyoming	WY	820nn-831nn

***The last two (2) digits of a five (5) digit Zip Code must be 01 - 99.**
****For Military Addresses, see Exhibit 3.**

EXHIBIT 3

APO/FPO City/State/Zip Codes
For Military Addresses Overseas

CITY	STATE	ZIP CODE
APO or FPO	AA	340nn (AA = Americas)
APO or FPO	AE	090nn-098nn (AE = Europe)
APO or FPO	AP	962nn-966nn (AP = Pacific)

EXHIBIT 4

ELECTRONIC FILING SYSTEMS
MAGNETIC MEDIA
ACKNOWLEDGMENT REPORT

PAGE: 99999
DATE: MM/DD/YYYY

TRANSMITTER NAME: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX TRANSMITTER EIN: 999999999 CLIENT ID: 999
TRANSMITTER ADDR: XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX TRANSMITTER ETIN: 99999999 FILER ID: 999999
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

TELEPHONE NUMBER: (999)999-9999 ELECTRONIC TRACKING IND: ELECTRONIC ACKNOWLEDGE IND:

TRANSMISSION DATE MM/DD/YYYY JULIAN DATE: 999 SEQ NUM FOR JULIAN DATE: 99 FORM TYPE: 9999

DOCUMENT LOCATOR #	EMPLOYER ID #	ACCOUNT NUMBER	RETURN SEQ #	ACCEPTANCE CODE	STATE CODE
99999999999999	999999999	99999999999999999	9999999	X	99

ACKNOWLEDGMENT RECAP

TOTAL RETURN COUNT:	9999999
TOTAL ACCEPTED RETURNS:	9999999
TOTAL REJECTED RETURNS:	9999999
*DUPLICATE RETURNS:	9999999
TOTAL STATE RETURNS ACCEPTED:	9999999
TOTAL STATE RETURNS REJECTED:	9999999

TRANSMISSION RECAP

NUMBER OF RETURNS:	9
NUMBER OF RETURNS DROPPED:	9
NUMBER OF RECORDS DROPPED:	9

*TOTAL REJECTED RETURN INCLUDES THE DUPLICATE RETURNS

EXHIBIT 5

.01 MAGNETIC TAPE LABEL (EXAMPLE)

```
*****************************************************************************************************
*   BACON MORTGAGE                                                                                  *
*   ETIN: 900101                                EBCDIC                                              *
*   FORM 1041 RETURNS                           6250                                                *
*                                                                                                   *
*   NUMBER OF TAPES:  1 OF 1                                                                        *
*   NUMBER OF RETURNS                           (750)                                               *
*   NUMBER OF RETURNS WITH REMITTANCES:         (NONE)              LIVE DATA                       *
*****************************************************************************************************
```

.02 FLOPPY DISKETTE LABEL (EXAMPLE)

```
*****************************************************************************************************
*   BACON MORTGAGE                                                                                  *
*   ETIN: 900101                                ASCII                                               *
*   FORM 1041 DATA                                                                                  *
*                                                                                                   *
*   NUMBER OF TAPES:  1 OF 3                                                                        *
*   NUMBER OF RETURNS                           (150)                                               *
*   NUMBER OF RETURNS WITH REMITTANCES:         (NONE)              TEST DATA                       *
*****************************************************************************************************
```

.03 ENTITY LABEL (EXAMPLE)

```
*****************************************************************************************************
*  BACON MORTGAGE                                                                                   *
*  ETIN: 900101                                EBCDIC                                               *
*  FORM 1041 RETURNS                           6250                                                 *
*                                                                                                   *
* TOTAL NUMBER OF RECORDS:  3,000                                  ENTITY DATA                      *
*****************************************************************************************************
```

.04 REMITTANCE REGISTER LABEL (EXAMPLE)

```
*****************************************************************************************************
*   BACON MORTGAGE                                                                                  *
*   ETIN: 900101                                EBCDIC                                              *
*   FORM 1041 REMITTANCE REGISTER               6250                                                *
*                                                                                                   *
*   NUMBER OF TAPES:  1 OF 1                                         TEST DATA OR                   *
*   NUMBER OF REMITTANCES:  3,000                                    LIVE DATA                      *
*****************************************************************************************************
```

EXHIBIT 6

8453-F Multiple Listing on Magnetic Tape

A Form 8453-F signature document must accompany every submitted Form 1041 return tape or transmission. This document may be submitted for every Form 1041 return filed or one document may be submitted with an attached Multiple Listing for up to 5,000 returns.

The Form 8453-F Multiple Listing should be submitted on the same medium as the original return or on paper.

If the filer decides to submit the Multiple Listing on the same medium as the original return, the transmission must accompany a copy of the listing on paper.

The following is the format for the paper listing:

DATE : 04-12-2000
PAGE #: 001
ETIN: 521234
TELEPHONE (508) 123-4567

MULTIPLE TAX RETURN LISTING
FOR FORM 8453-F

NAME and TITLE of FIDUCIARY: John Jones, Pres.

EIN	NAME CONT	TAX PERIOD	TOTAL INCOME	INCOME DIST	TAXABLE INCOME	TOTAL TAX	TAX DUE / OVRPYMNT
16-9999991	SMIT	XXXX12	32,779.00	32,779.00	0	0	0
16-9999992	GREE	XXXX12	20,908.00	20,908.00	0	0	0
16-9999993	DOWN	XXXX12	2,500.00	2,500.00	0	0	0
16-9999994	BART	XXXX12	10,117.00	10,117.00	0	0	0
16-9999995	PAST	XXXX12	889.00	889.00	0	0	0
16-9999996	WOOD	XXXX12	232,155.00	232,155.00	0	0	0

EXHIBIT 6.1

The following is the format for mag media submissions:

1. Transmittal record (This record identifies the transmitter and the associated 1041 return tape reel file).

2. Signature records (Each record contains corresponding taxpayer's information from the 1041 return tape file.)

3. Recap record (This record contains the tape recap information.)

TRANS Record

Identification	Length	Char Desc	Format
Byte Count	4	1 - 4	"0100"
Start of Record Sentinel	4	5 - 8	Value = "****"
Record Name	5	9 - 13	Value = "TRANS"
Transmitter's EIN	9	14 - 22	Numeric
Transmitter's Name	35	23 - 57	Alphanumeric
Julian Date of Transmission	3	58 - 60	Numeric
Trans Sequence Number of Julian Date	2	61 - 62	Numeric
Electronic Transmitter's Identification Number Plus Filer's User Code	8	63 - 70	Numeric Value = NNNNNNnn, NNNNNN = ETIN, **nn = Transmitters User Code; may zero fill

** Note: "nn" value assigned by transmitter to identify branch office with the same ETIN, EIN and Transmission Date.

Report Title	27	71 - 97	Value = "8453-F FOR MULTIPLE RETURNS"
Filler	2	98 - 99	Numeric
Record Terminus Char	1	100	"#"

EXHIBIT 6.2

8453-F Signature Record

Identification	Length	Char Desc	Format
Byte Count	4	1 - 4	"0182"
Start of Record Sentinel	4	5 - 8	Value = "****"
Record Name	6	9 - 14	Value = "8453-F"
Name of Estate or Trust	35	15 - 49	Alphanumeric (Field #0060 on Form 1041)
Name of Estate or Trust Fiduciary	35	50 - 84	Alphanumeric (Field #0080 on Form 1041)
EIN	9	85 - 93	Numeric (Field #0040 on Form 1041)
Name Control	4	94 - 97	Alphanumeric (Field #0030 on Form 1041)
Fiscal/Calendar Year Beginning	8	98 - 105	Numeric MMDDYYYY (Field #0010 on Form 1041, If Calendar then Blank)
Fiscal/Calendar Year Ending	8	106 - 113	Numeric MMDDYYYY (Field #0020 on Form 1041, If Calendar then Blank)
Tax Period	6	114 - 119	Numeric YYYYMM
Total Income	12	120 - 131	Numeric (Field #0400 on Form 1041)
Income Distribution	12	132 - 143	Numeric (Field #0530 on Form 1041)
Taxable Income of Fiduciary	12	144 - 155	Numeric (Field #0580 on Form 1041)
Total Tax	12	156 - 167	Numeric (Field #0590 on Form 1041)
Tax Due or Overpayment	12	168 - 179	Numeric (Field #0780 or #0790 on Form 1041)
Filler	2	180 - 181	Blank
Record Terminus Char	1	182	"#"

EXHIBIT 6.3

8453-F RECAP Record

Identification	Length	Char Desc	Format
Byte Count	4	1 - 4	"0028"
Start of Record Sentinel	4	5 - 8	Value = "****"
Record Name	5	9 - 13	Value = "RECAP"
Electronic Transmitters ID # plus Filer's User Code	8	14 - 21	Numeric Value = NNNNNNnn, NNNNNN = ETIN, nn = Filer's User
Total Number of Signature Records	4	22 - 25	Numeric (Cannot exceed 5000)
Filler	2	26 - 27	Blank
Record Terminus Character	1	28	"#"

EXHIBIT 7

PAPER REMITTANCE REGISTER FOR BALANCE DUE RETURNS

When remittances are sent with balance due Form 1041 returns, special instructions must be followed.

.01 Make all payments for balance due returns by the due date regardless of an extension of time being filed for the return. If the return due date is April 15th, payments must be postmarked by April 15th of that year.

.02 All balance due returns (with or without remittances) must be transmitted separately from returns with no balance due. Remittances may not be split between returns on separate tapes. A maximum of 5,000 balance due returns may be transmitted in one transmission.

.03 Remittances and all appropriate backup material must accompany the magnetic media transmission. A paper check may cover up to 5,000 returns from the same transmission.

.04 Prior to submitting a LIVE paper remittance register, a copy of the paper remittance register must be submitted to the ELF Processing Support Section for review of the register=s format.

.05 For each transmission, a Paper Remittance Register document containing information pertaining to the balance due returns transmitted electronically / magnetically, must be submitted in duplicate.

.06 The Paper Remittance Register must be exactly as shown in **Exhibit 7.2.**

.07 The sequence number should begin with 00 thru 99, and then begin again with 00. The register should include subtotals for every 100 documents (or less if fewer than 100 items are included on a page). The last sheet of the register should include subtotals of all the pages. The sum of the subtotals on the last sheet should be equal to the amount on the paper check attached to the register.

EXHIBIT 7.1

PAPER REMITTANCE REGISTER FOR BALANCE DUE RETURNS

Identification	Length	Char Desc	Format
Report Title	27	1 - 27	Value = "BAL DUE-REMITTANCE REGISTER"
Current Date	8	28 - 35	Value = MMDDYYYY
Page Number	3	36 - 38	Numeric
Transmitter's EIN	9	39 - 47	Numeric
Transmitter's Name	35	48 - 82	Alphanumeric
Julian Date of Trans	3	83 - 85	Numeric
Trans Sequence Number of Julian Date	2	86 - 87	Numeric
Electronic Transmitter's ID Number Plus Filer's User Code	8	88 - 95	Numeric Value = NNNNNNnn, NNNNNN= ETIN,**nn=Transmitters User Code; may zero fill

**** Note: "nn" value assigned by transmitter to identify branch office with the same ETIN, EIN and Transmission Date.**

Sequence Number	2	96 - 97	Must increment from 00 - 99
Name Control	4	98 - 101	Alphanumeric
EIN	9	102 - 110	Numeric
Tax Period	6	111 - 116	Numeric
MFT	2	117 - 118	Numeric Value = "05"
Code 1	3	119 - 121	Numeric Value "670"
Tax Due Amount	12	122 - 133	Numeric
M/S Indicator	1	134 - 134	Alpha Character ="S"
Filler	1	135 - 135	Blank
Record Terminus Char	1	136	"#"

EXHIBIT 7.2

REMITTANCE REGISTER

TRANSMITTER'S ETIN: 33333300 1 OF 3
TAPE TRANSMISSION DATE: 04/08/2000
TAPE ID: JULIAN DATE: 098 SEQ NUM FOR JULIAN DATE: 01

SEQ NUM	NAME CTRL	EIN	TAX PD	MFT	CODE 1	TAX DUE AMT	M/S IND
00	KREI	111111111	199912	05	670	$ 45	S
01	GIOR	111111111	199912	05	670	$ 35	S
02	MCKE	111111111	199912	05	670	$ 88	S
03	WIRE	111111111	199912	05	670	$ 467	S
04	CLAR	111111111	199912	05	670	$4,552	S
05	BAGL	111111111	199912	05	670	$ 557	S
06	BLEA	111111111	199912	05	670	$ 456	S
07	HAGA	111111111	199912	05	670	$ 885	S
08	BING	111111111	199912	05	670	$ 45	S
09	LIND	111111111	199912	05	670	$ 75	S
10	MAYE	111111111	199912	05	670	$ 18	S
11	SHEP	111111111	199912	05	670	$ 26	S
12	RIZZ	111111111	199912	05	670	$ 10	S
13	SMEL	111111111	199912	05	670	$ 17	S
14	MILL	111111111	199912	05	670	$ 27	S
15	FEFA	111111111	199912	05	670	$ 25	S
16	MOHN	111111111	199912	05	670	$ 36	S
17	ERRA	111111111	199912	05	670	$ 10	S
18	EWIN	111111111	199912	05	670	$ 30	S
19	STON	111111111	199912	05	670	$ 21	S
20	SHAL	111111111	199912	05	670	$ 11	S
21	PIER	111111111	199912	05	670	$ 31	S
22	KRAS	111111111	199912	05	670	$ 33	S
23	SERB	111111111	199912	05	670	$ 32	S
					SUB TOTAL	$7,532	