Internal Revenue Service

PART 2

Electronic Return
RECORD LAYOUTS
for Individual Income Tax Returns

TAX YEAR 2005

W&I, Submission Processing,
Individual Electronic Filing &
Information Systems Electronic Filing Section
August 30, 2005

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TAX YEAR 2005
HIGHLIGHT TO THIS REVISION OF RECORD LAYOUTS

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Form 8609-A, Form 8854 (Page 1 – Page 4), Form 8864, Form 8896, Form 8901, Form 8903

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III. NON-UPDATED 2005 FORM CHANGES

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

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1040 Return Record Layouts for Tax Year 2005

General Instructions

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

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

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

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

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

```
-----------------------------------------------------------------
|       This is the issuance of the 2005 Electronic             |
|  Return Record Layouts.  Changes for the AUGUST 2005          |
|  revision are indicated by a vertical line (|) in the         |
|  right margin.  Deletions are indicated by the delete         |
|  symbol (--|) in the right margin.
                        |
|       Changes made after AUGUST 30, 2005 are indicated        |
|  by two vertical lines (||) in the right margin.  Deletions   |
|  are indicated by the delete symbol (--||) in the right       |
|  margin.                                                      |
-----------------------------------------------------------------
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General Instructions (Cont'd)

Field Description Abbreviations

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

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

Repeated Field Description Values

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

SECTION 1 TRANS RECORD

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

TRANS Record "A"

TRANA Transmission Information Record - A

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "TRANAb"
0010	Employer Identification Number of Transmitter EIN		9	N (Must match same field on "TRANB" record)
0020	Transmitter Name		35	AN
0030	Type Transmitter		16	Value = "Preparer's Agent" or "Preparer"
0040	Processing Site		1	"C" = Andover, "E" = Austin "F" = Kansas "G" = Philadelphia "H" = Fresno
0050	Transmission Date		8	YYYYMMDD
0060	Electronic Transmitter Identification Number(ETIN)		7	N (ETIN plus Transmitter's Use Code)
0070	Julian Day		3	N
0080	Transmission Sequence for Julian Day in (0070)		2	N
0090	Acknowledgment Transmission Format		1	"A" = ASCII
0100	Record Type		1	"F" = Fixed "V" = Variable length option

SECTION 1 TRANS RECORD

TRANS Record "A" continued

TRANA Transmission Information Record - A

Field No.	Identification	Form Ref.	Length	Field Description
0110	Transmitter EFIN		6	N
0120	Filler		5	Blank
0130	Reserved		1	Blank
0140	Reserved		1	Blank
0150	Reserved		6	IRS Use Only
0160	Production-Test Code		1	"P" = Production "T" = Test
0170	Transmission Type ELF Code		1	Blank " " = Regular "D" = ETD "N" = ETD On-Line "O" = Online Filing
0180	Reserved		1	IRS Use Only
	Record Terminus Character		1	Value "#"

SECTION 1 TRANS RECORD

TRANB Transmission Information Record - B

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

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SECTION 2 TAX RETURN

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

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

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

Field#	Identification	Length	Description
	Byte Count, Page 1	4	(see form) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record ID	6	Value "RETbbb"
0001	Return Type	6	Value "1040bb", "1040Ab" or "1040Zb"
0002	Page Number	5	Value "PG01b" or "PG02b"
0003	Taxpayer Identification Number	9	N (Primary Social Security) Number
0004	Filler	1	Blank
0005	Tax Period	6	Value "200512", YYYYMM |
0006	Filler	1	Blank
	(42 characters)		

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

SECTION 2 TAX RETURN

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

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

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

SECTION 2 TAX RETURN

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

Field#	Identification	Length	Description
	Byte Count, Page 1	4	(see form) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record ID	6	Value "RETbbb"
0001	Return Type	6	Value "1040bb" or "1040Ab"
0002	Page Number	5	Value "PG02b"
0003	Taxpayer Identification Number	9	N (Primary Social Security Number
0004	Filler	1	Blank
0005	Tax Period	6	Value "200512", YYYYMM |
0006	Filler	1	Blank

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

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

SECTION 2 TAX RETURN

Proposed Record ID Fields for All Record Types Except Tax Return

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

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

Begin Data Fields (starting with Field # 0010).

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1450" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RETbbb"
0001	Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Tax Period		6	Value "200512", YYYYMM
0006	Filler		1	blank
0007	Return Sequence Number		16	N
0008	Declaration Control Number		14	N
0010	Primary SSN		9	N (Your Social Security Number)
0020	Primary Date of Death		8	YYYYMMDD or blank
0030	Secondary SSN		9	N or blank
0040	Secondary Date of Death		8	YYYYMMDD or blank
0050	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

FORM 1040 PAGE 1 U.S. Individual Income Tax Return

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

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Field No.	Identification	Form Ref.	Length	Field Description
0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0098	Disaster Designation		22	AN or blank |
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date),
0110	PECF Primary		1	"X" or blank | --|
0120	PECF Spouse		1	"X" or blank | --|
0130	Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0140	Spouse's Name	3	25	AN (must be present if filing status = 3, otherwise blank)
0150	Qualifying Name for H of Household	4	25	A or blank
0153	SSN for Qual Name	4	9	N
0160	Exempt Self	6a	1	"X" or blank
0163	Exempt Spouse	6b	1	"X" or blank

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

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Field No.	Identification	Form Ref.	Length	Field Description
0182	Dependent Name control 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	11	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0240	Number of Children Who Lived with You	6c	2	Value Range 00-99
0247	Number of Children Not living With You	6c	2	Value Range 00-99

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Field No.	Identification	Form Ref.	Length	Field Description
0350	Number of Other Dependents Listed	6c	2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99
0357	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0364	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0368	Adoption Literal	7	4	"AB", "SNE", "PYAB" | or blank
0369	Adoption Amt	7	12	N
0370	Fringe Benefit Literal	7	2	"FB" or blank
0371	Dependent Care Benefits Literal	7	3	"DCB" or blank
0372	Scholarship Literal	7	3	"SCH" or blank
0373	Scholarship Amount	7	12	N
@0374	Non-W2 Disability Payment Explanation	7	6	"STMbnn" or blank
0375	Wages, Salaries, Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank

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Field No.	Identification	Form Ref.	Length	Field Description
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0390	F8814 Dividends Line 9a	9a	5	"F8814" or blank
0391	F8814 Div Line 9a Amt	9a	12	N
0392	F8814 Dividends Line 9b	9b	5	"F8814" or blank
0393	F8814 Div Line 9b Amt	9b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N
0420	State/Local Income Tax Refund	10	12	N
0430	Alimony Received	11	12	N
0440	Business Income/Loss	12	12	N
0447	Capital Distribution Box	13	1	"X" or blank
0450	Capital Gain/Loss	13	12	N
0460	F4684 Literal	14	5	"F4684" or blank
0470	Other Gain/Loss	14	12	N
0475	IRA Distributions Received	15a	12	N
0477	IRA Distribution Literal	15b	8	"ROLLOVER" or blank
@0479	IRA Distribution Explanation	15b	6	"STMbnn" or blank

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Field No.	Identification	Form Ref.	Length	Field Description
0480	Taxable IRA Amount	15b	12	N
0485	Pensions Annuities Received	16a	12	N
0487	Pensions and Annuities Literal	16b	8	"ROLLOVER" or blank
0495	Taxable Pensions Amount	16b	12	N
0510	Rent/Royalty/Part/ Estates/Trusts Inc	17	12	N
0520	Farm Income	18	12	N
0545	Repayment Literal	19	6	"REPAID" or blank
0551	Repayment Amount	19	12	N
0552	Unemployment Compensation	19	12	N
0553	Social Security Benefits	20a	12	N
0555	SS Benefit Indicator	20a	3	"D", "LSE" or blank
0557	Taxable Amount of Social Security	20b	12	N
*0560	Type of Other Income	21	25	AN, "MSA", "LTC", "MEDMSA" or "STMbnn"
+0570	Amount of Other Income	21	12	N
*0574	Housing/Foreign Earned Income Exclusion Literal	21	12	Values "FORMb2555", "FORMb2555-EZ", "STMbnn" or blank
+0577	Housing/Foreign Earned Income Exclusion Amount	21	12	N
0590	Total Other Income	21	12	N
0600	Total Income	22	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
0623	Educator Expenses	23	12	N
0624	Bus Expenses Reservists & Others	24	12	N
0635	Health Savings Account Deduction	25	12	N
0637	Current Year Moving Expenses	26	12	N
0640	Self-Employed Deduction Schedule SE	27	12	N
0650	Keogh/SEP/SIMPLE Deduction	28	12	N
0670	Self-Employed Health Insurance Ded	29	12	N
0680	Early Withdrawal Penalty	30	12	N
*0693	Recip Soc Sec No.	31b	9	N or "STMbnn"
+0695	Alimony Amount	31a	12	N
0697	Total Alimony Paid	31a	12	N
0700	IRA Deduction	32	12	N
0702	Student Loan Interest Deduction	33	12	N
0705	Tuition and Fees Deduction	34	12	N
0710	Domestic Production Activities Ded	35	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
*0720	Other Adjustments Literal	36	11	Values are "RFST", "SUB-PAYbTRA", "JURYbPAY", "501(C)(18)", "PPR", "FORMb2555", "CLEAN-FUEL", "STMbnn" or blank
+0730	Other Adjustment Amount	36	12	N
0732	MSA Literal	36	3	"MSA" or blank
0733	MSA Amount	36	12	N
0735	Total Other Adjustments	36	12	N
0740	Total Adjustments	36	12	N
0750	Adjusted Gross Income	37	12	N
	Record Terminus Character		1	Value "#"

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1165" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0760	Record ID		6	"RETbbb"
0761	Type		6	"1040bb"
0762	Page Number		5	"PG02b"
0763	Taxpayer Identification Number		9	N (Primary SSN)
0764	Filler		1	blank
0765	Tax Period		6	Value "200512", YYYYMM
0766	Filler		1	blank
0770	AGI Repeated	38	12	N
0772	Self 65 or Over Box	39a	1	"X" or blank
0774	Self Blind Box	39a	1	"X" or blank
0776	Spouse 65 or Over Box	39a	1	"X" or blank
0778	Spouse Blind Box	39a	1	"X" or blank
0783	Total Boxes Checked	39a	1	1, 2, 3, 4 or blank
0786	Must Itemize Indicator	39b	1	"X" or blank
0787	Modified Standard Deduction Ind	40	8	"SECTb933" or blank
0789	Total Itemized or Standard Deduction	40	12	N
0800	AGI Less Deduction	41	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
0810	Exemption Amount	42	12	N
0820	Taxable Income	43	12	N
0853	Form 8814 Block	44a	1	"X" or blank
0857	Form 8814 Amount	44a	12	N
0880	Form 4972 Block	44b	1	"X" or blank
0890	Education Credit Recapture Literal	44	3	"ECR" or blank
0900	Education Credit Recapture Amount	44	12	N
0915	Tax	44	12	N
0918	Alternative Minimum Tax	45	12	N
0920	Total Tax Before Credits & Other Taxes	46	12	N
0922	Foreign Tax Credit	47	12	N
0925	Credit for Child & Dependent Care	48	12	N
0930	Credit for Elderly or Disabled	49	12	N
0935	Education Credits (Form 8863)	50	12	N
0937	Credit for Retirement Savings Contribution	51	12	N
0940	Child Tax Credit	52	12	N
0960	Adoption Credit	53	12	N
0985	Form 8396 Block	54a	1	"X" or blank

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Field No.	Identification	Form Ref.	Length	Field Description
0990	Form 8859 Block	54b	1	"X" or blank |
0995	Credits from F8396 & F8859	54	12	N |
1000	Form 3800 Block	55a	1	"X" or blank |
1005	Form 8801 Block	55b	1	"X" or blank |
1006	Specify Other Credit Block	55c	1	"X" or blank |
1010	Specify Other Credit Literal	55c	12	"8586", "3468", "5884", "6478", "6765", "8820", "8826", "8830", "8834", "8835", "8844", "8845", "8846", "8847", "8860", "8861", "8874", "8881", "8882", "8884", "FNS", or "TRANSbALASKA" |
1015	Other Credits	55	12	N |
@1016	Nonconventional Source Fuel Credit Schedule	55	6	"STMbnn" or blank |
1020	Total Credits	56	12	N |
1030	Tax Less Credits	57	12	N |
1035	Exempt SE Tax Indicator		13	"F4029", "F4361", "EXEMPT-NOTARY", or blank
1040	Self Employment Tax	58	12	N |
1070	Railroad Retire Indicator	59	4	"RRTA" or blank |
1080	Social Security & Medicare tax on Tips	59	12	N |
1095	Retirement Tax Plan Literal	60	2	"NO" or blank |

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Field No.	Identification	Form Ref.	Length	Field Description
1100	Tax on Retirement Plans	60	12	N
1105	Advanced EIC Payments	61	12	N
1107	Household Employment Taxes	62	12	N
*1110	Other Tax Literal	63	8	"EPP", "S72P", "UT", "S453A", "STMbnn", "ADT", "72(M)(5)", "MSA", "MEDMSA", "HSA" or blank
+1112	Other Tax Amount	63	12	N
1114	F8611 Literal	63	5	"LIHCR" or blank
1116	F8611 Amount	63	12	N
1118	Form 8693 Approved Indicator	63	1	"X" or blank
1119	Form 8693 Approved Date	63	8	DT
1121	F4255 Literal	63	3	"ICR" or blank
1122	F4255 Amount	63	12	N
1123	F8828 Literal	63	4	"FMSR" or blank
1124	F8828 Amount	63	12	N
1126	F8834 Literal	63	5	"QEVCR" or blank
1128	F8834 Amount	63	12	N
1129	F8697 Literal or F8866 Literal	63	9	"FORMb8697", "FORMb8866" or blank
1131	F8697 Amount or F8866 Amount	63	12	N
1132	F8845 Literal	63	4	"IECR" or blank

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Field No.	Identification	Form Ref.	Length	Field Description
1134	F8845 Amount	63	12	N
1136	F8882 Literal	63	5	"ECCFR" or blank
1137	F8882 Amount	63	12	N
1139	F8874 Literal	63	4	"NMCR" or blank
1141	F8874 Amount	63	12	N
1145	Total Other Tax	63	12	N
1150	Total Tax	63	12	N
1155	Other 1099 Withholding Literal	64	9	"FORMb1099" or blank
1160	Withholding	64	12	N
1161	Divorced Spouse SSN	65	9	N or blank
1162	Divorced Literal	65	3	"DIV" or blank
1170	ES Payments	65	12	N
@1173	Estimated Payment Name Change	65	6	"STMbnn" or blank
1178	EIC Literal	66a	3	NO ENTRY
1180	Earned Income Credit	66a	12	N
1183	EIC Eligibility	66a	6	"CLERGY" or "NO" or blank
1185	Nontaxable Combat Pay Election	66b	12	N
1188	Excess SS & Tier 1 RRTA Tax	67	12	N
1192	Additional Child Tax Credit (Form 8812)	68	12	N
1197	F4868 Amount	69	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
1202	Form 2439 Block	70a	1	"X" or blank
1205	Form 4136 Block	70b	1	"X" or blank
1208	Form 8885 Block	70c	1	"X" or blank
1210	Other Payments	70	12	N
1245	Form 8689 Literal	70	9	"FORMb8689" or blank
1246	Form 8689 Amount	70	12	N
1250	Total Payments	71	12	N
1260	Overpaid	72	12	N
1262	Direct Deposit-Yes		1	"X" or blank
1263	Direct Deposit-No		1	"X" or blank
1270	Refund	73a	12	N
1272	Routing Transit Number	73b	9	N or blank
1274	Checking Account Indicator	73c	1	"X" or blank
1276	Savings Account Indicator	73c	1	"X" or blank
1278	Depositor Account Number	73d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	74	12	N
1290	Amount Owed	75	12	N
1295	ES Penalty Indicator	76	1	NO ENTRY
1300	ES Penalty Amount	76	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank

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Field No.	Identification	Form Ref.	Length	Field Description
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	No Entry
1317	Filing A Community Property State Return		1	"X" or blank
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1323	Occupation		25	AN
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		1	"X" or blank
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N
1329	Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1338	Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks

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Field No.	Identification	Form Ref.	Length	Field Description
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360	Preparer SSN/ Preparer TIN		9	N, PNNNNNNNN or SNNNNNNNN
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	0 = No Bank Product | 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1080" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RETbbb"
0001	Type		6	"1040Ab"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Tax Period		6	Value "200512", YYYYMM
0006	Filler		1	blank
0007	Return Sequence Number		16	N
0008	Declaration Control Number		14	N
0010	Primary SSN		9	N (Your Social Security Number)
0020	Primary Date of Death		8	YYYYMMDD or blank
0030	Secondary SSN		9	N or blank
0040	Secondary Date of Death		8	YYYYMMDD or blank
0050	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

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

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Field No.	Identification	Form Ref.	Length	Field Description
0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0098	Disaster Designation		22	AN or blank |
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary		1	"X" or blank | --|
0120	PECF Spouse		1	"X" or blank | --|
0130	Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0140	Spouse's Name	3	25	AN (must be present if filing status = 3, otherwise blank)
0150	Qualifying Name for H of Household	4	25	A or blank
0153	SSN for Qual Name	4	9	N
0160	Exempt Self	6a	1	"X" or blank
0163	Exempt Spouse	6b	1	"X" or blank

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

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Field No.	Identification	Form Ref.	Length	Field Description
0182	Dependent Name control - 2		4	'See 1st Occ.'
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	11	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control - 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0240	Number of Children Who Lived with You		2	Value Range 00-99
0247	Number of Children Not living With You		2	Value Range 00-99

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Field No.	Identification	Form Ref.	Length	Field Description
0350	Number of Other Dependents Listed		2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99
0357	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0364	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0368	Adoption Literal	7	4	"AB", "SNE", "PYAB" | or blank
0369	Adoption Amt	7	12	N
0370	Fringe Benefit Literal		2	"FB" or blank
0371	Dependent Care Benefits Literal		3	"DCB" or blank
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries, Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N
0450	Total Capital Gain/ Loss	10	12	N
0475	IRA Distributions Received	11a	12	N
0477	IRA Distribution Literal	11b	8	"ROLLOVER" or blank
@0479	IRA Distribution Explanation	11b	6	"STMbnn" or blank
0480	Taxable IRA Amount	11b	12	N
0485	Pensions Annuities Received	12a	12	N
0487	Pensions and Annuities Literal	12b	8	"ROLLOVER" or blank
0495	Taxable Pensions Amount	12b	12	N
0545	Repayment Literal		6	"REPAID" or blank
0551	Repayment Amount		12	N
0552	Unemployment Compensation	13	12	N
0553	Social Security Benefits	14a	12	N
0555	SS Benefit Indicator	14a	3	"D", "LSE" or blank
0557	Taxable Amount of Social Security	14b	12	N
0600	Total Income	15	12	N
0623	Educator Expenses	16	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
0626	IRA Deduction	17	12	N
0628	Student Loan Interest Deduction	18	12	N
0630	Tuition and Fees Deduction	19	12	N
0740	Total Adjustments	20	12	N
0750	Adjusted Gross Income	21	12	N
	Record Terminus Character		1	Value "#"

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0822" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0760	Record ID		6	"RETbbb"
0761	Type		6	"1040Ab"
0762	Page Number		5	"PG02b"
0763	Taxpayer Identification Number		9	N (Primary SSN)
0764	Filler		1	blank
0765	Tax Period		6	Value "200512", YYYYMM |
0766	Filler		1	blank
0770	AGI Repeated	22	12	N
0772	Self 65 or Over Box	23a	1	"X" or blank
0774	Self Blind Box	23a	1	"X" or blank
0776	Spouse 65 or Over Box	23a	1	"X" or blank
0778	Spouse Blind Box	23a	1	"X" or blank
0783	Total Boxes Checked	23a	1	1, 2, 3, 4 or blank
0786	Must Itemize Indicator	23b	1	"X" or blank
0787	Identification Modified Standard Deduction Ind	23	8	"SECTb933" or blank
0789	Total Itemized or Standard Deduction	24	12	N
0800	AGI Less Deduction	25	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
0810	Exemption Amount	26	12	N
0820	Taxable Income	27	12	N
0840	Education Credit Recapture Literal	28	3	"ECR" or blank
0850	Education Credit Recapture Amount	28	12	N
0854	Alternative Minimum Tax Literal	28	3	"AMT" or blank
0857	Alternative Minimum Tax Amount	28	12	N
0860	Tax	28	12	N
0925	Credit for Child & Dependent Care	29	12	N
0930	Credit for Elderly or Disabled	30	12	N
0935	Education Credits (Form 8863)	31	12	N
0937	Credit for Retirement Savings contribution	32	12	N
0940	Child Tax Credit	33	12	N
0960	Adoption Credit	34	12	N
1020	Total Credits	35	12	N
1030	Tax Less Credits	36	12	N
1105	Advanced EIC Payments	37	12	N
1150	Total Tax	38	12	N
1155	Other 1099 Withholding Literal	39	9	"FORMb1099" or blank

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Field No.	Identification	Form Ref.	Length	Field Description
1160	Withholding	39	12	N
1161	Divorced Spouse SSN		9	N or blank
1162	Divorced Literal		3	"DIV" or blank
1170	ES Payments	40	12	N
@1173	Estimated Payment Name Change		6	"STMbnn" or blank
1178	EIC Literal	41a	3	NO ENTRY
1180	Earned Income Credit	41a	12	N
1183	EIC Eligibility	41a	6	"NO" or blank
1185	Nontaxable Combat Pay Election	41b	12	N
1192	Additional Child Tax Credit (Form 8812)	42	12	N
1195	F4868 Literal	43	9	"FORMb4868" or blank
1197	F4868 Amount	43	12	N
1199	Excess SST Literal	43	10	"EXCESSbSST" or blank
1200	Excess SS Tax	43	12	N
1250	Total Payments	43	12	N
1260	Overpaid	44	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	45a	12	N
1272	Routing Transit Number	45b	9	N or blank

FORM 1040A PAGE 2 U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1274	Checking Account Indicator	45c	1	"X" or blank
1276	Savings Account Indicator	45c	1	"X" or blank
1278	Depositor Account Number	45d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	46	12	N
1290	Amount Owed	47	12	N
1295	ES Penalty Indicator	48	1	NO ENTRY
1300	ES Penalty Amount	48	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	No Entry
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1323	Occupation		25	AN
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		1	"X" or blank

FORM 1040A PAGE 2 U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N
1329	Optional Foreign Telephone Number		20	N, allowable special characters are hyphen and space
1338	Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	"X" or blank
1360	Preparer SSN/ Preparer TIN		9	N, PNNNNNNNN or SNNNNNNNN
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	0 = No Bank Product | 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products Non-Loan Product similar to RAC
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1017" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RETbbb"
0001	Type		6	"1040Zb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Tax Period		6	Value "200512", YYYYMM
0006	Filler		1	blank
0007	Return Sequence Number		16	N
0008	Declaration Control Number		14	N
0010	Primary SSN		9	N (Your Social Security Number)
0020	Primary Date of Death		8	YYYYMMDD or blank
0030	Secondary SSN		9	N or blank
0040	Secondary Date of Death		8	YYYYMMDD or blank
0050	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

FORM 1040EZ U.S. Individual Income Tax Return

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

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0098	Disaster Designation		22	AN or blank |
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERN FORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), or blank
0110	PECF Primary		1	"X" or blank |
				--|
0120	PECF Spouse		1	"X" or blank |
				--|
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0357	Deferred Compensation Plan Literal	1	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	1	12	N
0362	Prisoner Earned Income Literal	1	3	"PRI" or blank
0364	Prisoner Earned Income Amount	1	12	N
0366	Household Help Literal	1	3	"HSH" or blank

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0368	Household Help Amt	1	12	N
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries,Tips	1	12	N
0378	Foreign Employer Compensation Literal	1	3	"FEC" or blank
0379	Foreign Employer Compensation Total	1	12	N or blank
0380	Taxable Interest	2	12	N
0382	Tax Exempt Literal	2	3	"TEI" or blank
0385	Tax Exempt Interest	2	12	N
0545	Repayment Literal	3	6	"REPAID" or blank
0551	Repayment Amount	3	12	N
0552	Unemployment Compensation	3	12	N
0750	Adjusted Gross Income	4	12	N (AGI)
0770	Self Claimed Dependent Ind	5	1	"X" or blank |
0775	Spouse Claimed Dependent Ind	5	1	"X" or blank |
				--|
				--|
0815	Combined Standard Deduction and Personal Exemption	5	12	N
0820	Taxable Income	6	12	N
1155	Other 1099 Withholding Literal	7	9	"FORMb1099" or blank
1160	Withholding	7	12	N

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1178	EIC Literal	8a	3	NO ENTRY
1180	Earned Income Credit	8a	12	N
1183	EIC Eligibility	8a	6	"NO" or blank
1185	Nontaxable Combat Pay Election	8b	12	N
1195	F4868 Literal	9	9	"FORMb4868" or blank
1197	F4868 Amount	9	12	N
1250	Total Payments	9	12	N
1256	Total Tax	10	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	11a	12	N
1272	Routing Transit Number	11b	9	N or blank
1274	Checking Account Indicator	11c	1	"X" or blank
1276	Savings Account Indicator	11c	1	"X" or blank
1278	Depositor Account Number	11d	17	AN (includes hyphens or blank)
1290	Amount Owed	12	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN
1315	Remittance		12	No Entry
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1323	Occupation		25	AN
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		1	"X" or blank
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N
1338	Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360	Preparer SSN/ Preparer TIN		9	N, PNNNNNNNN or SNNNNNNNN
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1390	Firm City		20	AN
1400	Firm State		2	A

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1410	Firm Zip		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	0 = No Bank Product | 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

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SECTION 3 SCHEDULES

Schedule Record Identification

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

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

(Begin data fields of the Schedule record layout.)

SCHEDULE A Itemized Deductions

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0667" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbA"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0015	Medical/Dental/ Expenses	1	12	N
0065	AGI Amount	2	12	N
0070	Medical Allowance	3	12	N
0080	Total Medical/Dental	4	12	N
0090	State & Local Taxes	5	12	N
0092	Income Taxes Box	5a	1	"X" or blank
0094	General Sales Taxes Box	5b	1	"X" or blank
0100	Real Estate Taxes	6	12	N
0110	Personal Property Taxes	7	12	N
*0130	Other Taxes Type	8	28	AN or "STMbnn"
+0135	Other Taxes Amount	8	12	N

SCHEDULE A Itemized Deductions

Field No.	Identification	Form Ref.	Length	Field Description
0140	Total Other Taxes Amount	8	12	N
0150	Total Taxes	9	12	N
@0159	Form 1098 Explanation	10	6	"STMbnn" or blank
0160	Mortgage Interest to Financial Institutions	10	12	N
@0165	Form 1098 Name/ Address	11	6	"STMbnn" or blank
*0170	Recipient Name	11	20	AN or "STMbnn"
+0180	Recipient Address	11	40	AN
+0190	Recipient TIN	11	9	N
0195	Total Indiv Mortgage Interest Amount	11	12	N
0203	Deductible Points	12	12	N
0207	Investment Interest	13	12	N
0290	Total Interest	14	12	N
0350	Total Cash/Check Contribution	15	12	N
0360	Non-Cash/Check Contribution	16	12	N
0370	Carryover Prior Yr	17	12	N
0380	Total Contributions	18	12	N
0390	Casualty/Theft Loss	19	12	N
*0400	Unreimbursed Emp Bus Expn Desc	20	25	AN or "STMbnn"

SCHEDULE A Itemized Deductions

Field No.	Identification	Form Ref.	Length	Field Description
+0405	Unreimbursed Employee Business Expense Amount	20	12	N
0410	Tot Unreimbursed Employee Business Expense Amount	20	12	N
0415	Tax Preparation Fees	21	12	N
*0420	Other Expenses Type (1)	22	30	AN or "STMbnn"
+0430	Other Expenses Amount(1)	22	12	N
0432	Other Expenses Type(2)	22	30	AN
0434	Other Expenses Amount (2)	22	12	N
0435	Total Other Expenses	22	12	N
0445	Gross Miscellaneous Deductions	23	12	N
0450	Form 1040 AGI Repeated	24	12	N
0455	Miscellaneous Allowance	25	12	N
0465	Net Miscellaneous Deductions	26	12	N
*0475	Other Expense Type	27	31	AN or "STMbnn"
+0485	Other Expense Amount	27	12	N
0495	Total Other Expenses	27	12	N
0520	Total Deductions	28	12	N
0530	Itemize Deductions Less Than Standard Ded	29	1	"X" or blank |
	Record Terminus Character		1	Value "#"

SCHEDULE B Interest and Ordinary Dividends

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

SCHEDULE B Interest and Ordinary Dividends

Field No.	Identification	Form Ref.	Length	Field Description
0080	Interest Amount 3	1	12	N
0090	Interest Payer 4	1	50	AN
0100	Interest Amount 4	1	12	N
0110	Interest Payer 5	1	50	AN
0120	Interest Amount 5	1	12	N
0130	Interest Payer 6	1	50	AN
0140	Interest Amount 6	1	12	N
0160	Interest Subtotal Literal	1	17	"INTERESTbSUBTOTAL" or blank
0220	Interest Subtotal	1	12	N
0230	Nominee Literal	1	20	"NOMINEEbDISTRIBUTION" or blank
0240	Nominee Amount	1	12	N
0250	Accrued Interest Literal	1	16	"ACCRUEDbINTEREST" or blank
0260	Accrued Interest Amount	1	12	N
0270	Tax-Exempt Literal	1	19	"TAX-EXEMPTbINTEREST" or blank
0280	Tax Exempt Amount	1	12	N
0281	OID Adjustment Literal	1	14	"OIDbADJUSTMENT" or blank
0282	OID Amount	1	12	N
0283	ABP Adjustment Literal	1	14	"ABPbADJUSTMENT" or blank
0284	ABP Amount	1	12	N

SCHEDULE B Interest and Ordinary Dividends

Field No.	Identification	Form Ref.	Length	Field Description
0288	Taxable Interest Subtotal	2	12	N
0289	Excludable Savings Bond Interest	3	12	N
0290	Taxable Interest	4	12	N
*0300	Dividend Payer 1	5	50	AN or "STMbnn"
+0310	Dividend Amount 1	5	12	N
0320	Dividend Payer 2	5	50	AN
0330	Dividend Amount 2	5	12	N
0340	Dividend Payer 3	5	50	AN
0350	Dividend Amount 3	5	12	N
0360	Dividend Payer 4	5	50	AN
0370	Dividend Amount 4	5	12	N
0380	Dividend Payer 5	5	50	AN
0390	Dividend Amount 5	5	12	N
0400	Dividend Payer 6	5	50	AN
0410	Dividend Amount 6	5	12	N
0420	Dividend Payer 7	5	50	AN
0430	Dividend Amount 7	5	12	N
0440	Dividend Payer 8	5	50	AN
0450	Dividend Amount 8	5	12	N
0460	Dividend Payer 9	5	50	AN
0470	Dividend Amount 9	5	12	N
0480	Dividend Payer 10	5	50	AN

SCHEDULE B Interest and Ordinary Dividends

Field No.	Identification	Form Ref.	Length	Field Description
0490	Dividend Amount 10	5	12	N
0495	Dividend Subtotal Lit.	5	17	"DIVIDENDbSUBTOTAL" or blank
0499	Ordinary Dividend Subtotal	5	12	N
0510	Nominee Literal	5	20	"NOMINEEbDISTRIBUTION" or blank
0520	Nominee Amount	5	12	N
0525	Total Ordinary Dividends	6	12	N
0587	Acct. Form Literal	7a	9	"FORMb8814" or blank
0590	Foreign Account Question - Yes	7a	1	"X" or blank
0595	Foreign Account Question - No	7a	1	"X" or blank
0600	Foreign Country	7b	30	AN
0608	Trust Form Literal	8	9	"FORMb8814" or blank
0610	Foreign Trust Question - Yes	8	1	"X" or blank
0615	Foreign Trust Question - No	8	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE 1 Interest and Ordinary...

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

Field No.	Identification	Form Ref.	Length	Field Description
0080	Interest Amount 3	1	12	N
0090	Interest Payer 4	1	50	AN
0100	Interest Amount 4	1	12	N
0110	Interest Payer 5	1	50	AN
0120	Interest Amount 5	1	12	N
0130	Interest Payer 6	1	50	AN
0140	Interest Amount 6	1	12	N
0160	Interest Subtotal Literal	1	17	"INTERESTbSUBTOTAL" or blank
0220	Interest Subtotal	1	12	N
0230	Nominee Literal	1	20	"NOMINEEbDISTRIBUTION" or blank
0240	Nominee Amount	1	12	N
0250	Accrued Interest Literal	1	16	"ACCRUEDbINTEREST" or blank
0260	Accrued Interest Amount	1	12	N
0270	Tax-Exempt literal	1	19	"TAX-EXEMPTbINTEREST" or blank
0280	Tax Exempt Amount	1	12	N
0281	OID Adjustment Literal	1	14	"OIDbADJUSTMENT" or blank
0282	OID Amount	1	12	N
0283	ABP Adjustment Literal	1	14	"ABPbADJUSTMENT" or blank
0284	ABP Amount	1	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0288	Taxable Interest Subtotal	2	12	N
0289	Excludable Savings Bond Interest	3	12	N
0290	Taxable Interest	4	12	N
*0300	Dividend Payer 1	5	50	AN or "STMbnn"
+0310	Dividend Amount 1	5	12	N
0320	Dividend Payer 2	5	50	AN
0330	Dividend Amount 2	5	12	N
0340	Dividend Payer 3	5	50	AN
0350	Dividend Amount 3	5	12	N
0360	Dividend Payer 4	5	50	AN
0370	Dividend Amount 4	5	12	N
0380	Dividend Payer 5	5	50	AN
0390	Dividend Amount 5	5	12	N
0400	Dividend Payer 6	5	50	AN
0410	Dividend Amount 6	5	12	N
0420	Dividend Payer 7	5	50	AN
0430	Dividend Amount 7	5	12	N
0440	Dividend Payer 8	5	50	AN
0450	Dividend Amount 8	5	12	N
0460	Dividend Payer 9	5	50	AN
0470	Dividend Amount 9	5	12	N
0480	Dividend Payer 10	5	50	AN

Field No.	Identification	Form Ref.	Length	Field Description
0490	Dividend Amount 10	5	12	N
0495	Dividend Subtotal Lit.	5	17	"DIVIDENDbSUBTOTAL"
0499	Ordinary Dividend Subtotal	5	12	N
0510	Nominee Literal	5	20	"NOMINEEbDISTRIBUTION" or blank
0520	Nominee Amount	5	12	N
0525	Total Ordinary Dividends	6	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE C PAGE 1 Profit or Loss From Business

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0689" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbC"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000008
0010	Name of Proprietor		35	AN
0015	SSN of Proprietor		9	N
0020	Principal Business	A	20	AN
0030	Business Code	B	6	N
0040	Business Name	C	45	AN
0060	Employer ID Number	D	9	N
0061	Business Address	E	35	AN
0062	Business City/State/ Zip Code	E	30	AN
0063	Cash Acctg Method	F(1)	1	"X" or blank
0064	Accrual Acctg Meth	F(2)	1	"X" or blank
0066	Other Acctg Method	F(3)	1	"X" or blank
*0068	Type of Other Meth	F(3)	25	AN or "STMbnn"

SCHEDULE C PAGE 1 Profit or Loss From Business

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

SCHEDULE C PAGE 1 Profit or Loss From Business

Field No.	Identification	Form Ref.	Length	Field Description
@0333	Form 1098 Explanation	16a	6	"STMbnn" or blank
0337	Mortgage Interest	16a	12	N
@0340	Form 1098 Name/ Address	16b	6	"STMbnn" or blank
0343	Other Interest	16b	12	N
0353	Legal/Prof Services	17	12	N
0357	Office Expense	18	12	N
0363	Pension/Profit Sharing	19	12	N
0365	Rent on Machinery and Equipment	20a	12	N
0367	Rent on Property	20b	12	N
0373	Repairs and Maintenance	21	12	N
0377	Supplies	22	12	N
0383	Taxes and Licenses	23	12	N
0387	Travel	24a	12	N
0393	Meals/Entertainment	24b	12	N
0407	Utilities	25	12	N
0450	Wages less Employment Credits	26	12	N
0605	Total Other Expenses	27	12	N
0700	Total Expenses	28	12	N
0702	Tentative Profit/ Loss	29	12	N

SCHEDULE C PAGE 1 Profit or Loss From Business

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

SCHEDULE C PAGE 2 Profit or Loss From Business

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0535" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0735	Record ID		6	"SCHbbC"
0736	Schedule Type		6	"1040bb"
0737	Page Number		5	"PG02b"
0738	Taxpayer Identification Number		9	N (Primary SSN)
0739	Filler		1	blank
0740	Schedule Occurrence Number		7	N 0000001 - 0000008
0741	Clos Inv Cost Method	33a	1	"X" or blank
0742	Lower Cost/Market	33b	1	"X" or blank
0744	Other Clos Inv Method	33c	1	"X" or blank
@0746	Other Meth Explanation	33c	6	"STMbnn" or blank
0748	Change Inventory Question - Yes	34	1	"X" or blank
@0751	Change Inventory Method Explanation	34	6	"STMbnn" or blank
0753	Change Inventory Question - No	34	1	"X" or blank
0755	Beginning Inventory	35	12	N
0758	Purchases	36	12	N
0760	Cost of Labor	37	12	N

SCHEDULE C PAGE 2 Profit or Loss From Business

Field No.	Identification	Form Ref.	Length	Field Description
0770	Materials/Supplies	38	12	N
0780	Other Costs	39	12	N
0790	Total Costs	40	12	N
0800	End of Year Inventory	41	12	N
0810	Cost of Goods Sold	42	12	N
*0820	Vehicle Service Date	43	8	YYYYMMDD or "STMbnn", or blank
+0830	Business Miles	44a	6	N
+0840	Commuting Miles	44b	6	N
+0850	Other Miles	44c	6	N
+0860	Another Vehicle Yes	45	1	"X" or blank
+0870	Another Vehicle No	45	1	"X" or blank
+0880	Vehicle Available Yes	46	1	"X" or blank
+0890	Vehicle Available No	46	1	"X" or blank
+0900	Evidence Yes	47a	1	"X" or blank
+0910	Evidence No	47a	1	"X" or blank
+0920	Written Yes	47b	1	"X" or blank
+0930	Written No	47b	1	"X" or blank
*0940	Other Expense Type 1		25	AN or "STMbnn"
+0950	Other Expense Amount 1		12	N
0960	Other Expense Type 2		25	AN
0970	Other Expense Amount 2		12	N

SCHEDULE C PAGE 2 Profit or Loss From Business

Field No.	Identification	Form Ref.	Length	Field Description
0980	Other Expense Type 3		25	AN
0990	Other Expense Amount 3		12	N
1000	Other Expense Type 4		25	AN
1010	Other Expense Amount 4		12	N
1020	Other Expense Type 5		25	AN
1030	Other Expense Amount 5		12	N
1040	Other Expense Type 6		25	AN
1050	Other Expense Amount 6		12	N
1060	Other Expense Type 7		25	AN
1070	Other Expense Amount 7		12	N
1080	Other Expense Type 8		25	AN
1090	Other Expense Amount 8		12	N
1100	Other Expense Type 9		25	AN
1110	Other Expense Amount 9		12	N
1140	Total Other Expenses	48	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE C-EZ Net Profit from Business...

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

SCHEDULE C-EZ Net Profit from Business...

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

SCHEDULE D PAGE 1 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0914" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbD"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
*0020	ST Property Desc 1	1(a)1	15	AN or "STCGL" or blank
+0030	ST Date Acquired 1	1(b)1	8	YYYYMMDD, or "VARIOUS"
+0040	ST Date Sold 1	1(c)1	8	YYYYMMDD, or "BANKRUPT", or "WORTHLSS"
+0050	ST Sales Price 1	1(d)1	12	N, or "EXPIRED", or "WORTHLSS"
+0060	ST Cost/Other Basis 1	1(e)1	12	N, or "EXPIRED"
+0075	ST Gain or Loss - 1	1(f)1	12	N
0090	ST Property Desc 2	1(a)2	15	AN
0100	ST Date Acquired 2	1(b)2	8	'See 1st Occ.'
0110	ST Date Sold 2	1(c)2	8	YYYYMMDD, or "BANKRUPT", or "WORTHLSS"
0120	ST Sales Price 2	1(d)2	12	N, or "EXPIRED", or "WORTHLSS"

SCHEDULE D PAGE 1 Capital Gains and Losses

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

SCHEDULE D PAGE 1 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
0340	ST Cost/Other Basis 5	1(e)5	12	N, or "EXPIRED"
0350	ST Gain or Loss 5	1(f)5	12	N
0639	D-1 Total Short Term Sales	2(d)	12	NO ENTRY
0649	D-1 Total Short Term Gain/Loss	2(f)	12	NO ENTRY
0710	Total ST Sales Price	3(d)	12	N
0715	ST Gain or Loss from F6252/4684/ 8824/6781	4(f)	12	N
0725	Net ST Gain/Loss (Part/S-Corp)	5(f)	12	N
0860	Short Loss Carryover	6(f)	12	N
0877	Net ST Gain/Loss	7(f)	12	N
*0880	LT Property Desc 1	8(a)1	15	AN or "LTCGL" or blank
+0890	LT Date Acquired 1	8(b)1	8	YYYYMMDD, or "INHERIT", or "VARIOUS"
+0900	LT Date Sold 1	8(c)1	8	YYYYMMDD or "WORTHLSS"
+0910	LT Sales Price 1	8(d)1	12	N, or "EXPIRED", or "WORTHLSS"
+0920	LT Cost/Other Basis 1	8(e)1	12	N, or "EXPIRED"
+0935	LT Gain or Loss - 1	8(f)1	12	N
0950	LT Property Desc 2	8(a)2	15	AN
0960	LT Date Acquired 2	8(b)2	8	'See 1st Occ.'
0970	LT Date Sold 2	8(c)2	8	YYYYMMDD or "WORTHLSS"

SCHEDULE D PAGE 1 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
0980	LT Sales Price 2	8(d)2	12	N, or "EXPIRED", or "WORTHLSS"
0990	LT Cost/Other Basis 2	8(e)2	12	N, or "EXPIRED"
1005	LT Gain or Loss - 2	8(f)2	12	N
1020	LT Property Desc 3	8(a)3	15	AN
1030	LT Date Acquired 3	8(b)3	8	'See 1st Occ.'
1040	LT Date Sold 3	8(c)3	8	YYYYMMDD or "WORTHLSS"
1050	LT Sales Price 3	8(d)3	12	N, or "EXPIRED" or "WORTHLSS"
1060	LT Cost/Other Basis 3	8(e)3	12	N, or "EXPIRED"
1075	LT Gain or Loss - 3	8(f)3	12	N
1090	LT Property Desc 4	8(a)4	15	AN
1100	LT Date Acquired 4	8(b)4	8	'See 1st Occ.'
1110	LT Date Sold 4	8(c)4	8	YYYYMMDD or "WORTHLSS"
1120	LT Sales Price 4	8(d)4	12	N, or "EXPIRED", or "WORTHLSS"
1130	LT Cost/Other Basis 4	8(e)4	12	N, or "EXPIRED"
1145	LT Gain or Loss - 4	8(f)4	12	N
1300	LT Property Desc 5	8(a)5	15	AN
1320	LT Date Acquired 5	8(b)5	8	'See 1st Occ.'
1340	LT Date Sold 5	8(c)5	8	YYYYMMDD or "WORTHLSS"
1360	LT Sales Price 5	8(d)5	12	N, "EXPIRED", or "WORTHLSS"

SCHEDULE D PAGE 1 Capital Gains and Losses

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

SCHEDULE D PAGE 2 Capital Gains and Losses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0097" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1840	Record ID		6	"SCHbbD"
1841	Schedule Type		6	"1040bb"
1842	Page Number		5	"PG02b"
1843	Taxpayer Identification Number		9	N (Primary SSN)
1844	Filler		1	blank
1845	Schedule Occurrence Number		7	N 0000001
2400	Combined Net Gain/ Loss	16	12	N
2420	Both Gains - Yes	17	1	"X" or blank
2440	Both Gains - No	17	1	"X" or blank
2460	28% Rate Gain WS Amt	18	12	N
2480	Unrecaptured Sec 1250 Gain WS Amt	19	12	N
2500	Both Zero or Blank - Yes	20	1	"X" or blank
2520	Both Zero or Blank - No	20	1	"X" or blank
2540	Allowable Loss	21	12	N
2560	1040 Qualified Div - Yes	22	1	"X" or blank
2580	1040 Qualified Div - No	22	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1368" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbE"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000015
0010	Property Kind	A-1	20	AN
0020	Property Address	A-1	37	AN
0025	Property Kind	B-1	20	AN
0030	Property Address	B-1	37	AN
0035	Property Kind	C-1	20	AN
0040	Property Address	C-1	37	AN
0045	Personal Use - Yes	A-2	1	"X" or blank
0050	Personal Use - No	A-2	1	"X" or blank
0055	Personal Use - Yes	B-2	1	"X" or blank
0060	Personal Use - No	B-2	1	"X" or blank
0065	Personal Use - Yes	C-2	1	"X" or blank
0070	Personal Use - No	C-2	1	"X" or blank
0100	Rents Received A	A-3	12	N

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
0110	Rents Received B	B-3	12	N
0120	Rents Received C	C-3	12	N
0125	Total Rents Received	D-3	12	N
0130	Royalties Received A	A-4	12	N
0140	Royalties Received B	B-4	12	N
0150	Royalties Received C	C-4	12	N
0155	Total Royalties Rec'd	D-4	12	N
0170	Advertising A	A-5	12	N
0180	Advertising B	B-5	12	N
0190	Advertising C	C-5	12	N
0200	Auto-Travel A	A-6	12	N
0210	Auto-Travel B	B-6	12	N
0220	Auto-Travel C	C-6	12	N
0230	Cleaning-Maint A	A-7	12	N
0240	Cleaning-Maint B	B-7	12	N
0250	Cleaning-Maint C	C-7	12	N
0260	Commissions A	A-8	12	N
0270	Commissions B	B-8	12	N
0280	Commissions C	C-8	12	N
0290	Insurance A	A-9	12	N
0300	Insurance B	B-9	12	N
0310	Insurance C	C-9	12	N
0320	Legal-Pro Fees A	A-10	12	N

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
0330	Legal-Pro Fees B	B-10	12	N
0340	Legal-Pro Fees C	C-10	12	N
0342	Management Fees	11a	12	N
0343	Management Fees	11b	12	N
0344	Management Fees	11c	12	N
@0345	Form 1098 Explanation	12	6	"STMbnn" or blank
0350	Mortgage Interest A	A-12	12	N
0360	Mortgage Interest B	B-12	12	N
0370	Mortgage Interest C	C-12	12	N
0380	Total Mort Interest	D-12	12	N
@0385	Form 1098 Name/ Address	13	6	"STMbnn" or blank
0390	Other Interest A	A-13	12	N
0400	Other Interest B	B-13	12	N
0410	Other Interest C	C-13	12	N
0420	Repairs A	A-14	12	N
0430	Repairs B	B-14	12	N
0440	Repairs C	C-14	12	N
0450	Supplies A	A-15	12	N
0460	Supplies B	B-15	12	N
0470	Supplies C	C-15	12	N
0480	Taxes A	A-16	12	N
0490	Taxes B	B-16	12	N

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
0500	Taxes C	C-16	12	N
0510	Utilities A	A-17	12	N
0520	Utilities B	B-17	12	N
0530	Utilities C	C-17	12	N
*0570	Other-Description 1	A-18-1	25	AN or "STMbnn"
+0580	Other Amount A	A-18-1	12	N
+0590	Other Amount B	B-18-1	12	N
+0600	Other Amount C	C-18-1	12	N
0610	Other-Description 2	A-18-2	25	AN
0620	Other Amount A	A-18-2	12	N
0630	Other Amount B	B-18-2	12	N
0640	Other Amount C	C-18-2	12	N
0650	Other-Description 3	A-18-3	25	AN
0660	Other Amount A	A-18-3	12	N
0670	Other Amount B	B-18-3	12	N
0680	Other Amount C	C-18-3	12	N
0690	Other-Description 4	A-18-4	25	AN
0700	Other Amount A	A-18-4	12	N
0710	Other Amount B	B-18-4	12	N
0720	Other Amount C	C-18-4	12	N
0730	Other-Description 5	A-18-5	25	AN
0740	Other Amount A	A-18-5	12	N
0750	Other Amount B	B-18-5	12	N

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
0760	Other Amount C	C-18-5	12	N
0970	Tot Rental & Royalty Expenses A	A-19	12	N
0980	Tot Rental & Royalty Expenses B	B-19	12	N
0990	Tot Rental & Royalty Expenses C	C-19	12	N
1000	Rental & Royalty Deduction	D-19	12	N
1010	Deprec Expense A	A-20	12	N
1020	Deprec Expense B	B-20	12	N
1030	Deprec Expense C	C-20	12	N
1040	Total Depreciation	D-20	12	N
1050	Total Expenses A	A-21	12	N
1060	Total Expenses B	B-21	12	N
1070	Total Expenses C	C-21	12	N
1080	Net Rental Income (Loss) A	A-22	12	N
1090	Net Rental Income (Loss) B	B-22	12	N
1100	Net Rental Income (Loss) C	C-22	12	N
1103	Deductible Rental Loss A	A-23	12	N
1105	Deductible Rental Loss B	B-23	12	N
1107	Deductible Rental Loss C	C-23	12	N

SCHEDULE E PAGE 1 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
1110	Total Income	24	12	N
1120	Total Losses	25	12	N
1130	Non Passive Activity Literal (for EIC purposes)	26	3	"NPA" or blank
1140	Non Passive Activity Amount	26	12	N
1150	Total Income or Loss	26	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE E PAGE 2 Supplemental Income and Loss

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

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
+1192	Part/S-Corp Nonpassive Sch K-1 Loss	28A(h)	12	N
+1194	Part/S-Corp Nonpassive Sec 179 Deduction	28A(i)	12	N
+1196	Part/S-Corp Nonpassive Sch K-1 Income	28A(j)	12	N
1200	Part/S-Corp Name B	28B(a)	47	AN, "PYA", "UPE"
1210	Part/S-Corp Ind	28B(b)	1	"P" or "S" or blank
1220	Foreign Partner	28B(c)	1	"X" = Yes, " " = No
1230	Part/S-Corp EIN	27B(d)	9	N
1238	Any Amount is Not At Risk	28B(e)	1	"X" or blank
1243	Part/S-Corp Passive F8582 Loss	28B(f)	12	N
1247	Part/S-Corp Passive Sch K-1 Income	28B(g)	12	N
1253	Part/S-Corp Nonpassive Sch K-1 Loss	28B(h)	12	N
1255	Part/S-Corp Nonpassive Sec 179 Deduction	28B(i)	12	N
1257	Part/S-Corp Nonpassive Sch K-1 Income	28B(j)	12	N
1260	Part/S-Corp Name C	28C(a)	47	AN, "PYA", "UPE"
1270	Part/S-Corp Ind	28C(b)	1	"P" or "S" or blank
1280	Foreign Partner	28C(c)	1	"X" = Yes, " " = No

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
1290	Part/S-Corp EIN	28C(d)	9	N
1298	Any Amount is Not At Risk	28C(e)	1	"X" or blank
1303	Part/S-Corp Passive F8582 Loss	28C(f)	12	N
1307	Part/S-Corp Passive Sch K-1 Income	28C(g)	12	N
1313	Part/S-Corp Nonpassive Sch K-1 Loss	28C(h)	12	N
1315	Part/S-Corp Nonpassive Sec 179 Deduction	28C(i)	12	N
1317	Part/S-Corp Nonpassive Sch K-1 Income	28C(j)	12	N
1320	Part/S-Corp Name D	28D(a)	47	AN, "PYA", "UPE"
1330	Part/S-Corp Ind	28D(b)	1	"P" or "S" or blank
1340	Foreign Partner	28D(c)	1	"X" = Yes, " " = No
1350	Part/S-Corp EIN	28D(d)	9	N
1358	Any Amount is Not At Risk	28D(e)	1	"X" or blank
1363	Part/S-Corp Passive F8582 Loss	28D(f)	12	N
1367	Part/S-Corp Passive Sch K-1 Income	28D(g)	12	N
1373	Part/S-Corp Nonpassive Sch K-1 Loss	28D(h)	12	N

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
1375	Part/S-Corp Nonpassive Sec 179 Deduction	28D(i)	12	N
1377	Part/S-Corp Nonpassive Sch K-1 Income	28D(j)	12	N
1445	Total Part/S-Corp Sch K-1 Passive Inc	29a(g)	12	N
1455	Total Part/S-Corp Sch K-1 Nonpass Inc	29a(j)	12	N
1475	Total Passive F8582 Loss	29b(f)	12	N
1485	Total Nonpassive Sch K-1 Loss	29b(h)	12	N
1495	Total Nonpassive Sec 179 Deduction	29b(i)	12	N
1750	Tot Part/S-Corp Income	30	12	N
1755	Tot Part/S-Corp Loss and Sec 179 Deduction	31	12	N
1765	Net Part/S-Corp Income or Loss	32	12	N
*1790	Estate/Trust Name A	33A(a)	65	AN or "STMbnn"
+1800	Estate/Trust EIN	33A(b)	9	N
*+1807	Passive F8582 Loss	33A(c)	12	N or "STMbnn"
+1813	Passive Sch K-1 Income	33A(d)	12	N
+1817	Nonpassive Sch K-1 Loss	33A(e)	12	N

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
+1825	Nonpassive Sch K-1 Inc	33A(f)	12	N
1830	Estate/Trust Name B	33B(a)	65	AN
1840	Estate/Trust EIN	33B(b)	9	N
1847	Passive F8582 Loss	33B(c)	12	N
1853	Passive Sch K-1 Income	33B(d)	12	N
1857	Nonpassive Sch K-1 Loss	33B(e)	12	N
1865	Nonpassive Sch K-1 Inc	33B(f)	12	N
1913	Total Passive Sch K-1 Income	34a(d)	12	N
1917	Total Nonpassive Sch K-1 Income	34a(f)	12	N
1923	Total Passive F8582 Loss	34b(c)	12	N
1927	Total Nonpassive Sch K-1 Loss	34b(e)	12	N
1933	Tot Estate/Trust Inc	35	12	N
1937	Tot Estate/Trust Loss	36	12	N
1939	Sch K-1 ES Payments Literal	37	18	"ESbPAYMENTbCLAIMED" or blank
1943	Sch K-1 ES Payments Amount	37	12	N
1945	Total Estate/Trust Net Income/Loss	37	12	N
*1953	REMIC Name	38(a)	20	AN or "STMbnn"

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
+1957	REMIC EIN	38(b)	9	N
+1963	Excess Inclusion	38(c)	12	N
+1967	Sch Q Taxable Income/Net Loss	38(d)	12	N
+1973	Sch Q Line 3 Income	38(e)	12	N
1977	Total REMIC Income	39	12	N
1991	Net Farm Rental Income/Loss	40	12	N
2010	Total Supplemental Income (Loss)	41	12	N
2020	Farming/Fishing Share	42	12	N
2030	Net Rental Real Estate Income/Loss	43	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE EIC Earned Income Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0161" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHEIC"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0007	Qualifying Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0010	Qualifying Child First Name - 1	1	10	AN (first name) or blank
0011	Qualifying Child Last Name - 1	1	15	AN (last name) or blank
0015	Qualifying SSN - 1	2	9	N
0020	Year Of Birth - 1	3	4	N
0030	Student "Yes" Box - 1	4(a)	1	"X" or blank
0035	Student "No" Box - 1	4(a)	1	"X" or blank
0040	Disabled "Yes" Box - 1	4(b)	1	"X" or blank
0045	Disabled "No" Box - 1	4(b)	1	"X" or blank

SCHEDULE EIC Earned Income Credit

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

SCHEDULE F PAGE 1 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0879" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbF"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N | 0000001 - 0000005
0010	Name of Proprietor		35	AN
0020	SSN of Proprietor		9	N
0030	Principal Product	A	35	AN
0040	Agricultural Activity Code	B	6	N or blank
0050	Accounting Method Cash Indicator	C-1	1	"X" or blank
0060	Accounting Method Accrual Indicator	C-2	1	"X" or blank
0070	Employer ID. Number	D	9	N or blank
0100	Materially Participate Yes Indicator	E	1	"X" or blank
0110	Materially Participate No Indicator	E	1	"X" or blank

SCHEDULE F PAGE 1 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
0140	Sales Amount of Livestock Purchased	1	12	N
0150	Cost or Other Basis	2	12	N
0160	Purchased Profit	3	12	N
0170	Sales Amount for Products Raised	4	12	N
0180	Total Cooperative Distributions	5a	12	N
0195	Taxable Amount	5b	12	N
0205	Agricultural Program Payments	6a	12	N
0210	Taxable Amount	6b	12	N
@0215	Commodity Credit Loans Explan		6	"STMbnn" or blank
0230	Commodity Credit Loans Amount	7a	12	N
0235	Commodity Credit Loans Forfeited	7b	12	N
0240	Taxable Amount	7c	12	N
0245	Crop Insurance Proceeds Amount	8a	12	N
0250	Taxable Amount	8b	12	N
@0251	Election to Defer Explan		6	"STMbnn" or blank
0252	Election to Defer Indicator	8c	1	"X" or blank
0255	Deferred Amount	8d	12	N
0260	Custom Hire	9	12	N

SCHEDULE F PAGE 1 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
0270	Income Amount From Tax Credits/Refunds	10	12	N
0280	Gross Income Amount	11	12	N
0295	Car and Truck Expense	12	12	N
0300	Chemicals Expense	13	12	N
0310	Conservation Expense	14	12	N
0315	Custom Hire Expense	15	12	N
0320	Sect 179 Expense	16	12	N
0330	Employee Benefit Programs Expense	17	12	N
0340	Feed Purchased Expense	18	12	N
0350	Fertilizer & Lime Expense	19	12	N
0360	Freight & Trucking Expense	20	12	N
0370	Gas, Fuel, Oil Expense	21	12	N
0380	Insurance Expense	22	12	N
@0385	Form 1098 Explanation	23a	6	"STMbnn" or blank
0390	Mortgage Int Expense	23a	12	N
@0395	Form 1098 Name/ Address	23b	6	"STMbnn" or blank
0400	Other Interest Expense	23b	12	N
0410	Labor Hired Expense	24	12	N

SCHEDULE F PAGE 1 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
0450	Pension/Profit Sharing Expense	25	12	N
0460	Machinery/Equipment Rent or Lease	26a	12	N
0465	Other/Land/Animals Rent or Lease	26b	12	N
0470	Repairs/Maintenance Expense	27	12	N
0480	Seeds/Plants Purchased Expense	28	12	N
0490	Storage Warehousing Expense	29	12	N
0510	Supplies Purchased Expense	30	12	N
0520	Taxes Expense	31	12	N
0530	Utilities	32	12	N
0540	Veterinary Fees/ Medicine Expense	33	12	N
*0550	Other Expenses Explanation 1	34a	20	AN or "STMbnn"
+0560	Other Expenses Amount 1	34a	12	N
0570	Other Expenses Explanation 2	34b	20	AN
0580	Other Expenses Amount 2	34b	12	N
0590	Other Expenses Explanation 3	34c	20	AN
0600	Other Expenses Amount 3	34c	12	N

SCHEDULE F PAGE 1 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
0610	Other Expenses Explanation 4	34d	20	AN
0620	Other Expenses Amount 4	34d	12	N
0630	Other Expenses Explanation 5	34e	20	AN
0640	Other Expenses Amount 5	34e	12	N
0642	Other Expenses Explanation 6	34f	20	AN
0644	Other Expenses Amount 6	34f	12	N
0650	Total Expenses	35	12	N
0675	PAL Indicator	36	3	"PAL" or blank
0680	Net Farm Profit or Loss	36	12	N
0690	All is At Risk Indicator	37a	1	"X" or blank
0700	Some is Not At Risk Indicator	37b	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE F PAGE 2 Profit or Loss From Farming

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0265" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0710	Record ID		6	"SCHbbF"
0711	Schedule Type		6	"1040bb"
0712	Page Number		5	"PG02b"
0713	Taxpayer Identification Number		9	N (Primary SSN)
0714	Filler		1	blank
0715	Schedule Occurrence Number		7	N | 0000001 - 0000005
0720	Sales Amount of Livestock	38	12	N
0730	Cooperative Distributions	39a	12	N |
0735	Taxable Amount	39b	12	N
0760	Agricultural Program Payments	40a	12	N
0770	Taxable Amount	40b	12	N
@0775	Commodity Credit Loans Explain		6	"STMbnn" or blank
0780	Commodity Credit Loans Amount	41a	12	N
0790	Commodity Credit Loans Forfeited	41b	12	N
0800	Taxable Amount	41c	12	N
0810	Crop Insurance Proceeds	42	12	N

SCHEDULE F PAGE 2 Profit or Loss From Farming

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

SCHEDULE H PAGE 1 Household Employment Taxes

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

SCHEDULE H PAGE 1 Household Employment Taxes

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

Record Terminus Character 1 Value "#"

SCHEDULE H PAGE 2 Household Employment Taxes

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

SCHEDULE H PAGE 2 Household Employment Taxes

Field No.	Identification	Form Ref.	Length	Field Description
0200	Name of State Where Unemplymnt Cntrbtns Paid	13	2	Standard Postal State Abbreviations
0210	State Reporting Num on State Unemplymnt Tax Retrn	14	15	AN
0220	Cntrbtns Paid to State Unemplymnt Fund	15	12	N or "0%bRATE"
0230	Total Taxable Wages for FUTA (Section A)	16	12	N
0240	FUTA Tax	17	12	N
0250	State Name 1	18(a)	2	NO ENTRY
0260	State Reporting Num on State Unemplymnt Tx Ret 1	18(b)	15	NO ENTRY
0270	Taxable Payroll for Unemplymnt Cntrbtns 1	18(c)	12	NO ENTRY
0280	Beginning Date of State Experience Rate Period 1	18(d)	8	NO ENTRY
0285	Ending Date of State Experience Rate Period 1	18(d)	8	NO ENTRY
0290	State Experience Rate 1	18(e)	6	NO ENTRY
0300	Unemployment Tax Credit at .054 - 1	18(f)	12	NO ENTRY
0310	Unemplymnt Tax Credit at Maximum Pct - 1	18(g)	12	NO ENTRY

SCHEDULE H PAGE 2 Household Employment Taxes

Field No.	Identification	Form Ref.	Length	Field Description
0320	Additional Tax Credit 1	18(h)	12	NO ENTRY
0330	Contributions Paid to State Unemployment Fund 1	18(i)	12	NO ENTRY
0340	State Name 2	18(a)	2	NO ENTRY
0350	State Reporting Num on State Unemplymnt Tx Ret 2	18(b)	15	NO ENTRY
0360	Taxable Payroll For Unemplymnt Cntrbtns 2	18(c)	12	NO ENTRY
0370	Beginning Date of State Experience Rate Period 2	18(d)	8	NO ENTRY
0375	Ending Date of State Experience Rate Period 2	18(d)	8	NO ENTRY
0380	State Experience Rate 2	18(e)	6	NO ENTRY
0390	Unemployment Tax Credit at .054 - 2	18(f)	12	NO ENTRY
0400	Unemplymnt Tax Credit at Maximum Pct - 2	18(g)	12	NO ENTRY
0410	Additional Tax Credit 2	18(h)	12	NO ENTRY
0420	Contributions to State Unemployment Fund 2	18(i)	12	NO ENTRY
0440	Total Additional Tax Credit	19(h)	12	NO ENTRY

SCHEDULE H PAGE 2 Household Employment Taxes

Field No.	Identification	Form Ref.	Length	Field Description
0450	Total Contributions to State Unemployment Funds	19(i)	12	NO ENTRY
0460	Tentative Total Tax Credit	20	12	NO ENTRY
0470	Total Taxable Wages for FUTA (Section B)	21	12	NO ENTRY
0480	Gross FUTA Tax Amount	22	12	NO ENTRY
0490	Maximum Tax Credit Amount	23	12	NO ENTRY
0500	Total Tax Credit Allowed	24	12	NO ENTRY
0510	FUTA Tax (Subtract line 24 from line 22)	25	12	NO ENTRY
0520	Total Taxes from Line 8	26	12	N
0530	Total Combined Taxes Plus Futa Taxes	27	12	N
0540	Required to File Form 1040 - Yes	28	1	"X" or blank
0550	Required to File Form 1040 - No	28	1	NO ENTRY
	Record Terminus Character		1	Value "#"

SCHEDULE J Income Averaging for Farmers and Fishermen

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

SCHEDULE J Income Averaging for Farmers and Fishermen

Field No.	Identification	Form Ref.	Length	Field Description
0120	Tax on Line 11	12	12	N
0130	Taxable Income from 2003	13	12	N
0140	Amount from Line 6	14	12	N
0150	Add Lines 13 and 14	15	12	N
0160	Tax on Line 15	16	12	N
0170	Add Lines 4, 8, 12, and 16	17	12	N
0180	Taxable Income from 2001	18	12	N
0190	Taxable Income from 2002	19	12	N
0200	Taxable Income from 2003	20	12	N
0210	Add Lines 18 through 20	21	12	N
0220	Subtract Line 21 from Line 17	22	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE R PAGE 1 Credit for the Elderly or the...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0053" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbR"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0010	Over 65	1	1	"X" or blank
0020	Retire/Disabled	2	1	"X" or blank
0030	Both Over 65	3	1	"X" or blank
0040	Both Under 65, One Retired	4	1	"X" or blank
0050	Both Under 65, Both Retired	5	1	"X" or blank
0060	One Over 65, Other Retired	6	1	"X" or blank
0070	One Over 65, Other Not Retired	7	1	"X" or blank
0080	Over 65, Did Not Live With Spouse	8	1	"X" or blank
0090	Under 65, Did Not Live With Spouse	9	1	"X" or blank
0100	Prior Year Statement Indicator	II-2	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE R PAGE 2 Credit for the Elderly or the...

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

SCHEDULE R PAGE 2 Credit for the Elderly or the...

Field No.	Identification	Form Ref.	Length	Field Description
0250	Percentage of Net Credit	20	12	N
0260	Total Tax Before Credits & Other Taxes	21	12	N
0270	Foreign Tax & Form 2441	22	12	N
0280	Total Tax Less Credits	23	12	N
0290	Credit for Elderly or Disabled	24	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE 3 PAGE 1 Credit for the Elderly or...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0053" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbb3"
0001	Schedule Type		6	"1040Ab"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
0010	Over 65	1	1	"X" or blank
0020	Retire/Disabled	2	1	"X" or blank
0030	Both Over 65	3	1	"X" or blank
0040	Both Under 65, One Retired	4	1	"X" or blank
0050	Both Under 65, Both Retired	5	1	"X" or blank
0060	One Over 65, Other Retired	6	1	"X" or blank
0070	One Over 65, Other Not Retired	7	1	"X" or blank
0080	Over 65, Did Not Live With Spouse	8	1	"X" or blank
0090	Under 65, Did Not Live With Spouse	9	1	"X" or blank
0100	Prior Year Statement Indicator	II-2	1	"X" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE 3 PAGE 2 Credit for the Elderly or...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0223" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0130	Record ID		6	"SCHbb3"
0131	Schedule Type		6	"1040Ab"
0132	Page Number		5	"PG02b"
0133	Taxpayer Identification Number		9	N (Primary SSN)
0134	Filler		1	blank
0135	Schedule Occurrence Number		7	N 0000001
0140	Write Amount	10	12	N, 5000, 7500 or 3750
0150	Taxable Disability	11	12	N
0160	Smaller of Write Amount or Taxable Disability	12	12	N
0163	Nontaxable SSB/RRB	13a	12	N
0167	Nontaxable Other	13b	12	N
0170	Pensions & Annuities	13c	12	N
0180	Form 1040A AGI	14	12	N
0190	Exemption Amount	15	12	N, 7500, 10000 or 5000
0200	Adjusted AGI Amount	16	12	N
0210	Half Adjusted AGI	17	12	N
0220	Adjusted Credit	18	12	N
0230	Net Credit Amount	19	12	N

SCHEDULE 3 PAGE 2 Credit for the Elderly or...

Field No.	Identification	Form Ref.	Length	Field Description
0250	Percentage of Net Credit	20	12	N
0260	AMT Less Child & Dependent Care Expenses Credits	21	12	N
0290	Credit for Elderly or Disabled	22	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE SE Self-Employment Tax

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

SCHEDULE SE Self-Employment Tax

Field No.	Identification	Form Ref.	Length	Field Description
0079	Combined SE Amount	4c	12	N
0081	W-2 Wages from Churches	5a	12	N
0082	Min. Allowable Church Wages	5b	12	N
0084	Combined SE and Allowable Church Wages	6	12	N
0088	SST Wages/RRT Comp	8a	12	N
0090	Unreported Tips	8b	12	N
0100	Total Wages/ Unreported Tips	8c	12	N
0110	Allowable SE Amount	9	12	N
0150	Tax Base Amount	10	12	N
0159	SE Base Amount	11	12	N
0160	Self-Employment Tax	12	12	N
0165	Deduction for 1/2 of Self-Employment Tax	13	12	N
0170	Farm Optional Meth Amt	15	12	N
0180	Non-Farm Opt Meth Amt	16	12	N
0190	Non-Farm Opt Base Amount	17	12	N
	Record Terminus Character		1	Value "#"

Schedule SE (Short Form) - Conversion Guide

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

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

SECTION 4 FORMS

Form Record Identification

Each page of a form will have a new Form Record with the Page Number incremented.

Field#	Identification	Length	Description
	Byte Count	4	(see form) for fixed; "nnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record ID	6	Value "FRMbbb"
0001	Form Number	6	Value "nnnnbb"
0002	Page Number	5	Value "Pgnnb", nn = 01 to 04
0003	Taxpayer Identification Number	9	N (Primary Social Security) Number
0004	Filler	1	Blank
0005	Form Occurrence Number	7	Number limited to the maximum number of forms allowed

(Begin data fields of the Form record layout)

FORM T PAGE 1 Form T (Timber) Forest Activities Schedule

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1777" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"Tbbbbb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (SSN or ITIN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000010
0010	SSN or ITIN		9	N, (Social Security Number, or Individual Taxpayer Identification Number)
0020	Block Name and Account Title-Acq	1	70	AN
0030	Property Subdivision or Map Survey-Acq	2	70	AN
0040	Seller/Source of Acquisition Name	3a	40	AN
0050	Seller/Source of Acquisition Street Address	3a	35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen
0060	Seller/Source of Acquisition City	3a	22	AN, Allowable special characters are: space, slash, and hyphen

FORM T PAGE 1 Form T (Timber) Forest Activities Schedule

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

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

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

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

Field No.	Identification	Form Ref.	Length	Field Description
0570	Premerchantable Timber Total Cost or Other Basis-B	9e	12	N
0580	Premerchantable Timber Unit-C	9e	20	AN
0590	Premerchantable Timber Units Number-C	9e	12	N
0600	Premerchantable Timber Cost or Other Basis/Unit-C	9e	12	N
0610	Premerchantable Timber Total Cost or Other Basis-C	9e	12	N
0620	Premerchantable Timber Unit-D	9e	20	AN
0630	Premerchantable Timber Units Number-D	9e	12	N
0640	Premerchantable Timber Cost or Other Basis/Unit-D	9e	12	N
0650	Premerchantable Timber Total Cost or Other Basis-D	9e	12	N
0655	Premerchantable Timber BMF ONLY Statement	9e	6	Blank
*0660	Improvements Description-A	9f	35	AN, "STMbnn" or blank
*+0670	Improvements Unit-A	9f	20	AN, "STMbnn" or blank
+0680	Improvements Units Number-A	9f	12	N

Field No.	Identification	Form Ref.	Length	Field Description
+0690	Improvements Cost or Other Basis/Unit-A	9f	12	N
+0700	Improvements Total Cost or Other Basis-A	9f	12	N
0710	Improvements Description-B	9f	35	AN
0720	Improvements Unit-B	9f	20	AN
0730	Improvements Units Number-B	9f	12	N
0740	Improvements Cost or Other Basis/Unit-B	9f	12	N
0750	Improvements Total Cost or Other Basis-B	9f	12	N
0760	Improvements Description-C	9f	35	AN
0770	Improvements Unit-C	9f	20	AN
0780	Improvements Units Number-C	9f	12	N
0790	Improvements Cost or Other Basis/Unit-C	9f	12	N
0800	Improvements Total Cost or Other Basis-C	9f	12	N
0810	Improvements Description-D	9f	35	AN
0820	Improvements Unit-D	9f	20	AN

Field No.	Identification	Form Ref.	Length	Field Description
0830	Improvements Units Number-D	9f	12	N
0840	Improvements Cost or Other Basis/Unit-D	9f	12	N
0850	Improvements Total Cost or Other Basis-D	9f	12	N
0860	Improvements Description-E	9f	35	AN
0870	Improvements Unit-E	9f	20	AN
0880	Improvements Units Number-E	9f	12	N
0890	Improvements Cost or Other Basis/Unit-E	9f	12	N
0900	Improvements Total Cost or Other Basis-E	9f	12	N
0910	Improvements Description-F	9f	35	AN
0920	Improvements Unit-F	9f	20	AN
0930	Improvements Units Number-F	9f	12	N
0940	Improvements Cost or Other Basis/Unit-F	9f	12	N
0950	Improvements Total Cost or Other Basis-F	9f	12	N
0955	Improvements BMF ONLY Statement	9f	6	Blank

Field No.	Identification	Form Ref.	Length	Field Description
0960	Mineral Rights Unit	9g	20	AN
0970	Mineral Rights Units Number	9g	12	N
0980	Mineral Rights Cost or Other Basis/Unit	9g	12	N
0990	Mineral Rights Total Cost or Other Basis	9g	12	N
1000	Total Cost or Other Basis	9h	12	N
@1005	Acquisition Timber-Cut Rights Pay-As-Cut Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM T PAGE 2 Form T (Timber) Forest Activities Schedule

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0534" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1020	Record ID		6	"FRMbbb"
1021	Form Number		6	"Tbbbbb"
1022	Page Number		5	"PG02b"
1023	Taxpayer Identification Number		9	N (SSN or ITIN)
1024	Filler		1	blank
1025	Form Occurrence Number		7	N 0000001 - 0000010
1030	Block Name and Account Title-Dep	1	70	AN
*1040	Other Unit of Measure Details		70	AN, "STMbnn" or blank
*1045	Block Name and Account Title-Stmt		6	"STMbnn" or blank
1050	Preceding Year-End Timber EST (Quantity)	2(a)	12	N
1060	Preceding Year-End Timber Est (Cost/ Other Basis)	2(b)	12	N
1070	Increase/Decrease Timber Quantity	3(a)	12	N
1080	Addition for Growth (Number of Years)	4a	3	N
1090	Addition for Growth (Quantity)	4a(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1100	Premerchantable Acct Transfer (Quantity)	4b(a)	12	N
1110	Premerchantable Acct Transfer (Cost/ Other Basis)	4b(b)	12	N
1120	Def Reforest Acct Transfer (Quantity)	4c(a)	12	N
1130	Def Reforest Acct Transfer (Cost/ Other Basis)	4c(b)	12	N
1140	Acquired Timber Current Year (Quantity)	5(a)	12	N
1150	Acquired Timber Current Year (Cost/ Other Basis)	5(b)	12	N
1160	Capital Addition Current Year	6(b)	12	N
1170	Year-End Total Pre-Depletion (Quantity)	7(a)	12	N
1180	Year-End Total Pre-Depletion (Cost/ Other Basis)	7(b)	12	N
1190	Returnable Depletion Unit Rate	8(b)	6	R
1200	Cut Timber Quantity Current Year	9(a)	12	N
1210	Depletion Current Year	10(b)	12	N
1220	Timber Quantity Sold/Disposed of Current Year	11(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1230	Allowable as Basis of Sale	12(b)	12	N
1240	Timber Quantity Lost Current Year	13(a)	12	N
1250	Allowable Basis of Loss	14(b)	12	N
1260	Total Reductions Current Year (Quantity)	15a(a)	12	N
1270	Total Reductions Current Year (Cost/ Other Basis)	15b(b)	12	N
1280	Net Year-End Quantity/Value (Quantity)	16(a)	12	N
1290	Net Year-End Quantity/Value (Cost/Other Basis)	16(b)	12	N
1300	Cut Timber Sold Quantity	17(b)	12	N
1310	Section 631(a) Timber Cutting Election Yes Box	18a	1	"X" or blank
@1315	Section 631(a) Adjusted Basis Statement	18a	6	"STMbnn" or blank
@1325	Section 631(a) Cut Timber Detail Statement	18a	6	"STMbnn" or blank
@1335	Section 631(a) Timber Valuation Statement	18a	6	"STMbnn" or blank
@1345	Section 631(a) Valuation Comparison Statement	18a	6	"STMbnn" or blank

FORM T PAGE 2 Form T (Timber) Forest Activities Schedule

Field No.	Identification	Form Ref.	Length	Field Description
@1355	Section 631(a) Operations Statement	18a	6	"STMbnn" or blank |
@1365	Section 631(a) Activity Status Statement	18a	6	"STMbnn" or blank |
1370	Section 631(a) Timber Cutting Election No Box	18a	1	"X" or blank |
1380	Section 631(a) Revocation Yes Box	18b	1	"X" or blank |
1390	Section 631(a) Revocation No Box	18b	1	"X" or blank |
1400	Revocation Effective Date	18b	8	YYYYMMDD |
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2145" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1420	Record ID		6	"FRMbbb"
1421	Form Number		6	"Tbbbbb"
1422	Page Number		5	"PG03b"
1423	Taxpayer Identification Number		9	N (SSN or ITIN)
1424	Filler		1	blank
1425	Form Occurrence Number		7	N 0000001 - 0000010
1430	Block Name and Account Title-Sal	1	70	AN
1440	Property Subdivision or Map Survey-Sal	2	70	AN
1450	Purchaser Name	3a	40	AN
1460	Purchaser Street Address	3a	35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen
1470	Purchaser City	3a	22	AN, Allowable special characters are: space, slash, and hyphen
1480	Purchaser State Abbreviation	3a	2	A (Standard Postal State Abbreviation)
1490	Purchaser Zip Code	3a	12	N (left-justified)
1500	Date of Sale	3b	8	YYYYMMDD
1510	Cash Amount Rcvd	4a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1520	Interest-Bearing Notes Amount Rcvd	4b	12	N
1530	Non-Interest-Bearing Notes Amount Rcvd	4c	12	N
@1535	Sale/Lease Agreement Provisions Statement	4	6	"STMbnn" or blank
1540	Other Consideration Amount-S	5a	12	N
@1545	Other Consideration Amount-S Statement	5b	6	"STMbnn" or blank
1550	Property Total Amount Rcvd	6	12	N
1560	Forest Land Units Number-S	7a	12	N
1570	Forest Land Cost/ Other Basis per Unit-S	7a	12	N
1580	Forest Land Total Cost/Other Basis-S	7a	12	N
1590	Nonforested Land Units Number	7b	12	N
1600	Nonforested Land Cost/Other Basis Per Unit	7b	12	N
1610	Nonforested Land Total Cost/Other Basis	7b	12	N
1620	Improved Land Description-S	7c	70	AN
1630	Improved Land Units Number-S	7c	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1640	Improved Land Cost/ Other Basis Per Unit-S	7c	12	N |
1650	Improved Land Total Cost/Other Basis-S	7c	12	N |
*1665	Other Unit of Measure Details-S	7d	70	AN, "STMbnn" or blank |
*+1670	Merchantable Timber Unit-SA	7d	20	AN, "STMbnn" or blank |
+1680	Merchantable Timber Units Number-SA	7d	12	N |
+1690	Merchantable Timber Cost/Other Basis Per Unit-SA	7d	12	N |
+1700	Merchantable Timber Total Cost/Other Basis-SA	7d	12	N |
1710	Merchantable Timber Unit-SB	7d	20	AN |
1720	Merchantable Timber Units Number-SB	7d	12	N |
1730	Merchantable Timber Cost/Other Basis Per Unit-SB	7d	12	N |
1740	Merchantable Timber Total Cost/Other Basis-SB	7d	12	N |
1750	Merchantable Timber Unit-SC	7d	20	AN |
1760	merchantable Timber Units Number-SC	7d	12	N |
1770	Merchantable Timber Cost/Other Basis Per Unit-SC	7d	12	N |

Field No.	Identification	Form Ref.	Length	Field Description
1780	Merchantable Timber Total Cost/Other Basis-SC	7d	12	N
1790	Merchantable Timber Unit-SD	7d	20	AN
1800	Merchantable Timber Units Number-SD	7d	12	N
1810	Merchantable Timber Cost/Other Basis Per Unit-SD	7d	12	N
1820	Merchantable Timber Total Cost/Other Basis-SD	7d	12	N
1830	Merchantable Timber Unit-SE	7d	20	AN
1840	Merchantable Timber Units Number-SE	7d	12	N
1850	Merchantable Timber Cost/Other Basis Per Unit-SE	7d	12	N
1860	Merchantable Timber Total Cost/Other Basis-SE	7d	12	N
1870	Merchantable Timber Unit-SF	7d	20	AN
1880	Merchantable Timber Units Number-SF	7d	12	N
1890	Merchantable Timber Cost/Other Basis Per Unit-SF	7d	12	N
1900	Merchantable Timber Total Cost/Other Basis-SF	7d	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1910	Merchantable Timber Unit-SG	7d	20	AN
1920	Merchantable Timber Units Number-SG	7d	12	N
1930	Merchantable Timber Cost/Other Basis Per Unit-SG	7d	12	N
1940	Merchantable Timber Total Cost/Other Basis-SG	7d	12	N
1950	Merchantable Timber Unit-SH	7d	20	AN
1960	Merchantable Timber Units Number-SH	7d	12	N
1970	Merchantable Timber Cost/Other Basis Per Unit-SH	7d	12	N
1980	Merchantable Timber Total Cost/Other Basis-SH	7d	12	N
1990	Merchantable Timber Unit-SI	7d	20	AN
2000	Merchantable Timber Units Number-SI	7d	12	N
2010	Merchantable Timber Cost/Other Basis Per Unit-SI	7d	12	N
2020	Merchantable Timber Total Cost/Other Basis-SI	7d	12	N
2030	Merchantable Timber Unit-SJ	7d	20	AN
2040	Merchantable Timber Units Number-SJ	7d	12	N

Field No.	Identification	Form Ref.	Length	Field Description
2050	Merchantable Timber Cost/Other Basis Per Unit-SJ	7d	12	N
2060	Merchantable Timber Total Cost/Other Basis-SJ	7d	12	N
2070	Merchantable Timber Unit-SK	7d	20	AN
2080	Merchantable Timber Units Number-SK	7d	12	N
2090	Merchantable Timber Cost/Other Basis Per Unit-SK	7d	12	N
2100	Merchantable Timber Total Cost/Other Basis-SK	7d	12	N
2110	Merchantable Timber Unit-SL	7d	20	AN
2120	Merchantable Timber Units Number-SL	7d	12	N
2130	Merchantable Timber Cost/Other Basis Per Unit-SL	7d	12	N
2140	Merchantable Timber Total Cost/Other Basis-SL	7d	12	N
2145	Merchantable Timber BMF ONLY Statement-S	7d	6	Blank
*2150	Premerchantable Timber Unit-SA	7e	20	AN, "STMbnn" or blank
+2160	Premerchantable Timber Units Number-SA	7e	12	N

FORM T PAGE 3 Form T (Timber) Forest Activities Schedule

Field No.	Identification	Form Ref.	Length	Field Description
+2170	Premerchantable Timber Cost/Basis Per Unit-SA	7e	12	N
+2180	Premerchantable Timber Total Cost/ Other Basis-SA	7e	12	N
2190	Premerchantable Timber Unit-SB	7e	20	AN
2200	Premerchantable Timber Units Number-SB	7e	12	N
2210	Premerchantable Timber Cost/Basis Per Unit-SB	7e	12	N
2220	Premerchantable Timber Total Cost/ Other Basis-SB	7e	12	N
2230	Premerchantable Timber Unit-SC	7e	20	AN
2240	Premerchantable Timber Units Number-SC	7e	12	N
2250	Premerchantable Timber Cost/Basis Per Unit-SC	7e	12	N
2260	Premerchantable Timber Total Cost/ Other Basis-SC	7e	12	N
2270	Premerchantable Timber Unit-SD	7e	20	AN
2280	Premerchantable Timber Units Number-SD	7e	12	N

FORM T PAGE 3 Form T (Timber) Forest Activities Schedule

Field No.	Identification	Form Ref.	Length	Field Description
2290	Premerchantable Timber Cost/Basis Per Unit-SD	7e	12	N
2300	Premerchantable Timber Total Cost/ Other Basis-SD	7e	12	N
2310	Premerchantable Timber Unit-SE	7e	20	AN
2320	Premerchantable Timber Units Number-SE	7e	12	N
2330	Premerchantable Timber Cost/Basis Per Unit-SE	7e	12	N
2340	Premerchantable Timber Total Cost/ Other Basis-SE	7e	12	N
2345	Premerchantable Timber BMF ONLY Statement-S	7e	6	Blank
*2350	Improvements Description-SA	7f	35	AN, "STMbnn" or blank
*+2360	Improvements Unit-SA	7f	20	AN, "STMbnn" or blank
+2370	Improvements Units Number-SA	7f	12	N
+2380	Improvements Cost/ Other Basis Per Unit-SA	7f	12	N
+2390	Improvements Total Cost/Other Basis-SA	7f	12	N
2400	Improvements Description-SB	7f	35	AN
2410	Improvements Unit-SB	7f	20	AN

Field No.	Identification	Form Ref.	Length	Field Description
2420	Improvements Units Number-SB	7f	12	N
2430	Improvements Cost/ Other Basis Per Unit-SB	7f	12	N
2440	Improvements Total Cost/Other Basis-SB	7f	12	N
2450	Improvements Description-SC	7f	35	AN
2460	Improvements Unit-SC	7f	20	AN
2470	Improvements Units Number-SC	7f	12	N
2480	Improvements Cost/ Other Basis Per Unit-SC	7f	12	N
2490	Improvements Total Cost/Other Basis-SC	7f	12	N
2500	Improvements Description-SD	7f	35	AN
2510	Improvements Unit-SD	7f	20	AN
2520	Improvements Units Number-SD	7f	12	N
2530	Improvements Cost/ Other Basis Per Unit-SD	7f	12	N
2540	Improvements Total Cost/Other Basis-SD	7f	12	N
2550	Improvements Description-SE	7f	35	AN
2560	Improvements Unit-SE	7f	20	AN
2570	Improvements Units Number-SE	7f	12	N

Field No.	Identification	Form Ref.	Length	Field Description
2580	Improvements Cost/ Other Basis Per Unit-SE	7f	12	N
2590	Improvements Total Cost/Other Basis-SE	7f	12	N
2595	Improvements BMF ONLY Statement-S	7f	6	Blank
2600	Mineral Rights Unit-S	7g	20	AN
2610	Mineral Rights Units Number-S	7g	12	N
2620	Mineral Rights Cost/ Other Basis Per Unit-S	7g	12	N
2630	Mineral Rights Total Cost/Other Basis-S	7g	12	N
2640	Total Cost or Other Basis-S	7h	12	N
2650	Direct Sales Expenses	7i	12	N
2660	Profit or Loss	8	12	N
2665	Lines 1-to-8-Format BMF ONLY Statement		6	Blank
	Record Terminus Character		1	Value "#"

FORM T PAGE 4 Form T (Timber) Forest Activities Schedule

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1169" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
2680	Record ID		6	"FRMbbb"
2681	Form Number		6	"Tbbbbb"
2682	Page Number		5	"PG04b"
2683	Taxpayer Identification Number		9	N (SSN or ITIN)
2684	Filler		1	blank
2685	Form Occurrence Number		7	N 0000001 - 0000010
*2690	Account/Block/Tract/ Area-A		50	AN, "STMbnn" or blank
*+2700	Kind of Activity-A		25	AN, "STMbnn" or blank
+2710	Treated Acres Number-A		12	N
+2720	Total Expenditures-A		12	N
2730	Account/Block/Tract/ Area-B		50	AN
2740	Kind of Activity-B		25	AN
2750	Treated Acres Number-B		12	N
2760	Total Expenditures-B		12	N
2770	Account/Block/Tract/ Area-C		50	AN
2780	Kind of Activity-C		25	AN

Field No.	Identification	Form Ref.	Length	Field Description
2790	Treated Acres Number-C		12	N
2800	Total Expenditures-C		12	N
2810	Account/Block/Tract/ Area-D		50	AN
2820	Kind of Activity-D		25	AN
2830	Treated Acres Number-D		12	N
2840	Total Expenditures-D		12	N
2850	Account/Block/Tract/ Area-E		50	AN
2860	Kind of Activity-E		25	AN
2870	Treated Acres Number-E		12	N
2880	Total Expenditures-E		12	N
2890	Account/Block/Tract/ Area-F		50	AN
2900	Kind of Activity-F		25	AN
2910	Treated Acres Number-F		12	N
2920	Total Expenditures-F		12	N
2930	Account/Block/Tract/ Area-G		50	AN
2940	Kind of Activity-G		25	AN
2950	Treated Acres Number-G		12	N

Field No.	Identification	Form Ref.	Length	Field Description
2960	Total Expenditures-G		12	N
2970	Account/Block/Tract/ Area-H		50	AN
2980	Kind of Activity-H		25	AN
2990	Treated Acres Number-H		12	N
3000	Total Expenditures-H		12	N
3010	Total Treated Acres Number		12	N
3020	Total Activities Expenditures		12	N
3030	Reforestation Expenses Treated Acres Number		12	Blank
3040	Reforestation Total Expenditures		12	N
3050	Amortized Balance Treated Acres Number		12	Blank
3060	Amortized Balance Total Expenditures		12	N
3075	BMF ONLY Activities Statement		6	Blank
3080	Block Name and Account Title-Act	1	70	AN
3090	Begin-Year Balance Acres	2	12	N
3100	Begin-Year Balance Total Cost/Other Basis	2	12	N

FORM T PAGE 4 Form T (Timber) Forest Activities Schedule

Field No.	Identification	Form Ref.	Length	Field Description
3110	Begin-Year Balance Average Rate Per Acre	2	12	N
3120	Cur-Year Acquisition Acres	3	12	N
3130	Cur-year Acquisition Total Cost/Other Basis	3	12	N
3140	Cur-Year Acquisition Average Rate Per Acre	3	12	N
3150	Cur-Year Sales Acres	4	12	N
3160	Cur-Year Sales Total Cost/Other Basis	4	12	N
3170	Cur-Year Sales Average Rate Per Acre	4	12	N
3180	Other Changes Acres	5	12	N
3190	Other Changes Total Cost/Other Basis	5	12	N
3200	Other Changes Average Rate Per Acre	5	12	N
3210	Year-End Balance Acres	6	12	N
3220	Year-End Balance Total Cost/Other Basis	6	12	N
3230	Year-End Balance Average Rate Per Acre	6	12	N
@3235	Additional Land Ownership Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM W-2 Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0951" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"W-2bbb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000050
0010	Corrected W-2		1	"X" or blank
0020	Control Number	a	14	AN or blank
0030	Void Ind		1	"X" or blank
0040	Employer Identification Number	b	9	N
0045	Employer Name Control	c	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0050	Employer Name	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ( )

FORM W-2 Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0055	Employer Name Line 2	c	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0060	Employer Address	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0070	Employer City	c	22	AN, Allowable special Character is space
0073	Employer State	c	2	A (Standard Postal State Abbreviations) or period (.)
0075	Employer Zip Code	c	12	N (Left-justified)
0080	Employee SSN	d	9	N (W-2 Social Security Number)
0090	Employee Name	e	35	AN Allowable special characters: hyphen (-) or blank
0100	Employee Address	f	35	AN Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,) and percent (%) or blank
0105	Employee Address Continuation	f	35	AN
0110	Employee City	f	22	AN, Allowable special character is space
0113	Employee State	f	2	A (Standard Postal State Abbreviations) or period (.)
0115	Employee Zip Code	f	12	N (Left-justified)
0120	Wages	1	12	N

FORM W-2 Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0130	Withholding	2	12	N
0140	Social Security Wages	3	12	N
0150	Social Security Tax	4	12	N
0160	Medicare Wages and Tips	5	12	N
0170	Medicare Tax Withheld	6	12	N
0180	Social Security Tips	7	12	N
0190	Allocated Tips	8	12	N
0200	Advance EIC Payment	9	12	N
0210	Dependent Care Benefits	10	12	N
0220	Nonqualified Plans	11	12	N
*0242	Employer's Use Code 1	12a	6	A-H, J-N, P, Q, R-T, V, | W, Y, Z, "STMbnn" or blank
+0244	Year 1 (for Prior Year USERRA Contribution)	12a	2	N (YY) or blank
+0246	Employer's Use Amount 1	12a	12	N
0252	Employer's Use Code 2	12b	6	A-H, J-N, P, Q, R-T, V, | W, Y, Z or blank
0254	Year 2 (for Prior Year USERRA Contribution)	12b	2	N (YY) or blank
0256	Employer's Use Amount 2	12b	12	N
0257	Employer's Use Code 3	12c	6	A-H, J-N, P, Q, R-T, V, | W, Y, Z or blank

FORM W-2 Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0258	Year 3 (for Prior Year USERRA Contribution)	12c	2	N (YY) or blank
0259	Employer's Use Amount 3	12c	12	N
0260	Employer's Use Code 4	12d	6	A-H, J-N, P, Q, R-T, V, | W, Y, Z or blank
0261	Year 4 (for Prior Year USERRA Contribution)	12d	2	N (YY) or blank
0262	Employer's Use Amount 4	12d	12	N
0265	Statutory Employee Ind	13	1	"X" or blank
0267	Retirement Plan Ind	13	1	"X" or blank
0269	Third-Party Sick Pay Ind	13	1	"X" or blank
*0270	Other Deducts/ Benefits Type 1	14	8	AN, "STMbnn" or blank
+0272	Other Deducts/ Benefits Amt 1	14	12	N
0280	Other Deducts/ Benefits Type 2	14	8	AN or blank
0282	Other Deducts/ Benefits Amt 2	14	12	N
0290	Other Deducts/ Benefits Type 3	14	8	AN or blank
0292	Other Deducts/ Benefits Amt 3	14	12	N
0300	Other Deducts/ Benefits Type 4	14	8	AN or blank
0302	Other Deducts/ Benefits Amt 4	14	12	N

FORM W-2 Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0370	State Name 1	15	2	A (Standard Postal State Abbreviations)
0380	Employer's State ID Number 1	15	14	AN or blank
0390	State Wages 1	16	12	N
0400	State Income Tax 1	17	12	N
0405	Local Wages/Tips 1	18	12	N
0407	Local Income Tax 1	19	12	N
0410	Name of Locality 1	20	9	AN
0440	State Name 2	15	2	'See 1st Occ.'
0450	Employer's State ID Number 2	15	14	AN or blank
0460	State Wages 2	16	12	N
0470	State Income Tax 2	17	12	N
0475	Local Wages/Tips 2	18	12	N
0477	Local Income Tax 2	19	12	N
0480	Name of Locality 2	20	9	AN
0490	State Name 3	15	2	'See 1st Occ.'
0500	Employer's State ID Number 3	15	14	AN or blank
0515	State Wage 3	16	12	N
0520	State Income Tax 3	17	12	N
0525	Local Wages/Tips 3	18	12	N
0527	Local Income Tax 3	19	12	N
0530	Name of Locality 3	20	9	AN
0540	State Name 4	15	2	'See 1st Occ.'

FORM W-2 Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0550	Employer's State ID Number 4	15	14	AN or blank
0560	State Wage 4	16	12	N
0570	State Income Tax 4	17	12	N
0575	Local Wages/Tips 4	18	12	N
0577	Local Income Tax 4	19	12	N
0580	Name of Locality 4	20	9	AN
0590	W-2 Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2
	Record Terminus Character		1	Value "#"

FORM W-2G Certain Gambling Winnings

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0521" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"W-2Gbb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000030
0015	Payer Name Control		4	First 4 significant characters of payer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0020	Payer Name		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ( )
0021	Payer Name Line 2		35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)

FORM W-2G Certain Gambling Winnings

Field No.	Identification	Form Ref.	Length	Field Description
0022	Payer's Address		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0023	Payer's City		22	AN Allowable special character is space
0024	Payer's State		2	A (Standard Postal State Abbreviations) or period
0025	Payer's Zip Code		12	N (left-justified)
0026	Payer Identification Number		9	N
0030	Payer Telephone Number		10	N
0040	Gross Winnings, etc.	1	12	N
0050	Withholding	2	12	N
0080	Type of Wager	3	13	AN
0090	Date Won	4	8	DT
0100	Transaction	5	13	AN
0105	Race	6	13	AN
0120	Winnings from Identical Wagers	7	12	N
0130	Cashier	8	13	AN
0140	Winner's Name		35	AN Allowable special character is hyphen (-)

FORM W-2G Certain Gambling Winnings

Field No.	Identification	Form Ref.	Length	Field Description
0142	Winner's Address		35	AN Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0143	Winner's Address Continuation		35	AN
0144	Winner's City		22	AN Allowable special character is space
0146	Winner's State		2	A (Standard Postal State Abbreviations) or period (.)
0148	Winner's Zip Code		12	N (left-justified)
0150	SSN	9	9	N (W-2G Social Security Number)
0160	Window	10	13	AN
0180	First I.D.	11	13	AN
0190	Second I.D.	12	13	AN
0200	State Name	13	2	A (Standard Postal State Abbreviations)
0201	Payer's State I.D. No.	13	14	AN
0210	State Income Tax Withheld	14	12	N
0220	W-2G Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2G
	Record Terminus Character		1	Value "#"

FORM W-2GU Guam Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0621" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"W-2GUb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N (0000001 - 0000010)
0010	Corrected W-2GU		1	"X" or blank
0020	Control Number	a	14	AN, or blank
0030	Void Ind		1	"X", or blank
0040	Employer Identification Number	b	9	N
0045	Employer Name Control	c	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions

FORM W-2GU Guam Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0050	Employer Name	c	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ( )
0055	Employer Name Line 2	c	35	AN, in care of addressee, or address continuation. Allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0060	Employer Address	c	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0070	Employer City	c	22	AN, Allowable special character is space
0073	Employer State	c	2	A (Standard Postal State Abbreviation) or period (.)
0075	Employer Zip Code	c	12	N (Left-justified)
0080	Employee SSN	d	9	N (W-2GU Social Security Number)
0090	Employee Name	e	35	AN, Allowable special character is hyphen (-), or blank
0100	Employee Address	f	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), and percent (%), or blank
0105	Employee Address Continuation	f	35	AN

FORM W-2GU Guam Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0110	Employee City	f	22	AN, Allowable special character is space
0113	Employee State	f	2	A (Standard Postal State Abbreviations) or period (.)
0115	Employee Zip Code	f	12	N (Left-justified)
0120	Wages	1	12	N
0130	Guam Withholding	2	12	N
0140	Social Security Wages	3	12	N
0150	Social Security Tax	4	12	N
0160	Medicare Wages and Tips	5	12	N
0170	Medicare Tax Withheld	6	12	N
0180	Social Security Tips	7	12	N
0190	Reserved	8	3	NO ENTRY
0200	Advanced EIC Payment	9	12	N
0210	Reserved	10	3	NO ENTRY
0220	Nonqualified Plans	11	12	N
*0242	Employer's Use Code 1	12a	6	A-H, J, M, N, P-T, V, | W, Y, Z, "STMbnn" or blank
+0244	Year 1 (for Prior-Year USERRA Contribution)	12a	2	N, (YY) or blank
+0246	Employer's Use Amount 1	12a	12	N

FORM W-2GU Guam Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0252	Employer's Use Code 2	12b	6	A-H, J, M, N, P-T, V, | W, Y, Z or blank
0254	Year 2 (for Prior-Year USERRA Contribution)	12b	2	N, (YY) or blank
0256	Employer's Use Amount 2	12b	12	N
0257	Employer's Use Code 3	12c	6	A-H, J, M, N, P-T, V, | W, Y, Z or blank
0258	Year 3 (for Prior-Year USERRA Contribution)	12c	2	N, (YY) or blank
0259	Employer's Use Amount 3	12c	12	N
0260	Employer's Use Code 4	12d	6	A-H, J, M, N, P-T, V, | W, Y, Z or blank
0261	Year 4 (for Prior-Year USERRA Contribution)	12d	2	N, (YY) or blank
0262	Employer's Use Amount 4	12d	12	N
0265	Statutory Employee Ind	13	1	"X", or blank
0267	Retirement Plan Ind	13	1	"X", or blank
0269	Third-Party Sick Pay Ind	13	1	"X", or blank
*0270	Other Deducts/ Benefits Type 1	14	8	AN, "STMbnn" or blank
+0272	Other Deducts/ Benefits Amt 1	14	12	N
0280	Other Deducts/ Benefits Type 2	14	8	AN or blank

FORM W-2GU Guam Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0282	Other Deducts/ Benefits Amt 2	14	12	N
0290	Other Deducts/ Benefits Type 3	14	8	AN or blank
0292	Other Deducts/ Benefits Amt 3	14	12	N
0300	W-2GU Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2GU
	Record Terminus Character		1	Value "#"

FEC RECORD Foreign Employer Compensation Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0545" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FECbbb"
0001	Reserved		6	blank
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Record Occurrence Number		7	N 0000001 - 0000010
0010	SSN or ITIN of Employee of Foreign Employer		9	N (Social Security Number, or Individual Taxpayer Identification Number)
0020	Employee Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, and space (see special instructions)
0030	Employee Name Line 1		35	AN, Taxpayer's name allowable special characters are: space and hyphen

FEC RECORD Foreign Employer Compensation Record

Field No.	Identification	Form Ref.	Length	Field Description
0040	Employee Name Line 2		35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma and percent
0050	Street Address		35	AN, Allowable special characters are: space, ampersand, slash, and hyphen
0060	City		22	A, Allowable special character is space
0070	State Abbreviation		2	A (Standard Postal State Abbreviations)
0080	Zip Code		12	N (left-justified)
0090	Foreign State or Province		35	A, Allowable special character is space
0100	Foreign Postal Code		20	AN, Allowable special character is space)
0110	Foreign Country		35	A, Allowable special character is space
0120	Services Performed While Residing in U.S. Yes Ind		1	"X" or blank (if "X", enter "US" for Country Code)
0130	Country Code		2	A, (from Part I, | Attachment 10 table for foreign residence, or "US" for U.S. residence)
0140	Foreign Employer's Name		45	AN, Allowable special characters are space, slash, hyphen, ampersand, and percent

FEC RECORD Foreign Employer Compensation Record

Field No.	Identification	Form Ref.	Length	Field Description
0150	Foreign Employer's Street Name Line 2		35	AN, ("in care of" | addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, and percent AN, Allowable special
0160	Foreign Employer's Street Address		35	AN, Allowable special characters are: space, ampersand, slash, comma, hyphen and percent
0170	Foreign Employer's City		22	AN, Allowable special character is space
0180	Foreign Employer's State or Province		35	A, Allowable special character is space
0190	Foreign Employer's Postal Code		20	AN, Allowable special character is space
0200	Foreign Employer's Country		35	A, Allowable special character is space
0210	Foreign Employer's Identification Number		16	AN, Allowable special characters are space, slash, and hyphen (as available for the location)
0220	Foreign Employer Compensation Amount		12	N
	Record Terminus Character		1	Value "#"

FORM 970 Application to Use LIFO Inventory Method

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0385" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"970bbb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0020	SSN		9	N
0030	First Election Box		1	"X" or blank
0040	Subsequent Election Box		1	"X" or blank
0050	Elects LIFO Method For Tax Year Ending	A	8	DT (YYYYMMDD)
*0060	LIFO Method Goods	A	25	AN or "STMbnn"
0070	Valued At Cost "Yes" Box	C	1	"X" or blank
0080	Valued At Cost "No" Box	C	1	"X" or blank
@0090	If No, explanation	C	6	"STMbnn" or blank
0100	Inventory Taken at Actual Cost "Yes" Box	D	1	"X" or blank

FORM 970 Application to Use LIFO Inventory Method

Field No.	Identification	Form Ref.	Length	Field Description
0110	Inventory Taken at Actual Cost "No" Box	D	1	"X" or blank
@0120	Actual Cost "No" Explanation	D	6	"STMbnn" or blank
0130	Nature of Business	1	50	AN
0140	Inventory Method Used Until Now	2	35	AN
0150	Adjustment Included in Income over 3 Years "Y" Box	3	1	"X" or blank
0160	Adjustment Included in Income over 3 years "N" Box	3	1	"X" or blank
@0170	Adjustment "No" Explanation	3	6	"STMbnn" or blank
*0180	Goods Not Inventoried Under LIFO	4a	25	AN or "STMbnn" or blank
0190	Goods Treated as Acquired "Y" Box	5	1	"X" or blank
0200	Goods Treated as Acquired "N" Box	5	1	"X" or blank
@0210	Goods Treated as Acquired "N" Explanation	5	6	"STMbnn" or blank
0220	Credit Statements "Yes" Box	6a	1	"X" or blank
0230	Credit Statements "No" Box	6a	1	"X" or blank
*0240	Credit Statements Yes To Whom (Name)	6b	35	AN or "STMbnn" or blank

FORM 970 Application to Use LIFO Inventory Method

Field No.	Identification	Form Ref.	Length	Field Description
+0245	Credit Statements Yes Date	6b	8	DT (YYYYMMDD) or blank
0250	Show Inventory Method Used	6c	35	AN
0260	Most Recent Purchases Box	7a	1	"X" or blank
0270	Earliest Acquisitions During Year Box	7a	1	"X" or blank
0280	Average Cost of Purchases During the Year Box	7a	1	"X" or blank
0290	Other Cost Method Box	7a	1	"X" or blank
@0300	Other Cost Method Explanation	7a	6	"STMbnn" or blank
0310	Taxpayer Selects Month	7b	9	A
0320	Unit Method Box	8	1	"X" or blank
0330	Dollar Value Method Box	8	1	"X" or blank
@0340	Statements Describing Contents of Pool	9	6	"STMbnn" or blank
0350	Line, Type or Class of Goods Box	9	1	"X" or blank
0360	Pooling Method Box	9	1	"X" or blank
0370	Natural Business Unit Box	9	1	"X" or blank
0380	Multiple Pools Box	9	1	"X" or blank

FORM 970 Application to Use LIFO Inventory Method

Field No.	Identification	Form Ref.	Length	Field Description
0390	Raw Material-content Box	9	1	"X" or blank
0400	Simplified Dollar-value Method Box	9	1	"X" or blank
0410	Other Pooling Method Box	9	1	"X" or blank
@0420	Other Pooling Method Explanation	9	6	"STMbnn" or blank
@0430	Description of LIFO Computation Method	10	6	"STMbnn" or blank
0440	Double Extension Box	10	1	"X" or blank
0450	New Vehicle Alternative LIFO	10	1	"X" or blank
0460	Index Box	10	1	"X" or blank
0470	Link-chain Box	10	1	"X" or blank
0480	Used Vehicle Alternative LIFO	10	1	"X" or blank
0490	Other Method Box	10	1	"X" or blank
@0500	Other Cost Computing Method Explanation	10	6	"STMbnn" or blank
0510	Published Price	10	1	"X" or blank
@0520	Describe Cost System Used	11	6	"STMbnn" or blank
0530	Commissioner's Permission to Change "Yes" Box	12	1	"X" or blank
0540	Commissioner's Permission to Change "No" Box	12	1	"X" or blank

FORM 970 Application to Use LIFO Inventory Method

Field No.	Identification	Form Ref.	Length	Field Description
0550	Copy of Grant Letter Retained by Filer	12	1	"Y" or blank
0560	Used LIFO Method Before "Yes" Box	13	1	"X" or blank
@0570	Used LIFO Before Explanation	13	6	"STMbnn" or blank
0580	Used LIFO Method Before "No" Box	13	1	"X" or blank
	Record Terminus Character		1	Value "#"

FORM 982 Reduction of Tax Attributes Due to Discharge ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0256" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"982bbb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001-0000002
0010	Identifying Number		9	N
0020	Discharge Of Indebtedness In A Title 11 Case	1a	1	"X" or blank
0030	Discharge Of Indebtedness To The Extent Insolvent	1b	1	"X" or blank
0040	Discharge Of Qualified Farm Indebtedness	1c	1	"X" or blank
0050	Discharge Of Qualified Real Prop Bus Indebtedness	1d	1	"X" or blank
0060	Total Amount Of Discharged Indebtedness	2	12	N

FORM 982 Reduction of Tax Attributes Due to Discharge ...

Field No.	Identification	Form Ref.	Length	Field Description
0070	Treat All Property As Depreciable - Yes Box	3	1	"X" or blank
0080	Treat All Property As Depreciable - No Box	3	1	"X" or blank
@0085	Attach Description Of Transactions	Part II	6	"STMbnn" or blank
0090	Amt Excluded From Inc:Discharge Of Qual Real Prop	4	12	N
0100	Amt Excluded From Inc:Under Section 108(b)(5)	5	12	N
0110	Amt Excluded From Inc:To Reduce Net Operating Loss	6	12	N
0120	Amt Excluded From Inc:To Reduce Gen Bus Credit	7	12	N
0130	Amt Excluded From Inc:To Reduce Min Tax Credit	8	12	N
0140	Amt Excluded From Inc:To Reduce Net Cap Loss	9	12	N
0150	Amt Excluded From Inc:To Reduce Basis	10	12	N
0160	Depreciable Property Used Or Held	11a	12	N
0170	Land Used Or Held	11b	12	N

FORM 982 Reduction of Tax Attributes Due to Discharge ...

Field No.	Identification	Form Ref.	Length	Field Description
0180	Other Property Used Or Held	11c	12	N
0190	Passive Activity Loss And Credit Carryovers	12	12	N
0200	Foreign Tax Credit Carryover	13	12	N
0210	Amount Excluded Under Section 1081(b)	Part III	12	N
0220	Tax Year Beginning	Part III	8	DT
0230	Tax Year Ending	Part III	8	DT
0240	State Of Incorporation	Part III	2	AN
@0250	Statement Describing Transactions Under Sec 1081	Part III	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0638" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"1099Rb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000020
0010	Corrected Box		1	"X" or blank
0015	Payer Name Control		4	First 4 significant characters of payer's name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0020	Payer Name		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ( )

Field No.	Identification	Form Ref.	Length	Field Description
0025	Payer Name Line 2		35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0030	Payer Address		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and Literal "NONE"
0040	Payer City		22	AN Allowable special character is space
0042	Payer State		2	A (Standard Postal State Abbreviations) or period (.)
0044	Payer Zip Code		12	N (left-justified)
0050	Payer Identification Number		9	N
0060	SSN		9	N
0070	Recipient's Name		35	AN Allowable special character is: hyphen (-)
0080	Recipient's Address		35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and Literal "NONE"
0085	Recipient's Address Continuation		35	AN
0090	Recipient's City		22	AN Allowable special character is space

Field No.	Identification	Form Ref.	Length	Field Description
0092	Recipient's State		2	A (Standard Postal State Abbreviations) or period (.)
0094	Recipient's Zip Code		12	N (left-justified)
0100	Account Number		30	AN or blank
0110	Gross Distribution	1	12	N
0120	Taxable Amount	2a	12	N
0130	Tax Amount Not Determined Ind	2b	1	"X" or blank
0140	Total Distribution Ind	2b	1	"X" or blank
0150	Taxable Amount for Capital Gain	3	12	N
0160	Withholding	4	12	N
0170	Employee Insurance Contribution	5	12	N
0180	Unrealized Securities Appreciation	6	12	N
0190	Distribution Code	7	2	AN or blank
0200	IRA/SEP/SIMPLE Ind	7	1	"X" or blank
0210	Other Distribution	8	12	N
0220	Recipient's Other Distribution Percentage	8	6	R
0230	Recipient's Total Distribution Percentage	9a	6	R

Field No.	Identification	Form Ref.	Length	Field Description
0231	Recipient's Total Contributions	9b	12	N
0240	State Income Tax W/ Held - 1	10(1)	12	N
0246	State Name - 1	11(1)	2	A (Standard Postal State Abbreviations)
0250	Payer State I.D. No. - 1	11(1)	14	AN
0255	State Distribution - 1	12(1)	12	N
0260	Local Income Tax W/ Held - 1	13(1)	12	N
0270	Name of Locality - 1	14(1)	9	AN
0275	Local Distribution - 1	15(1)	12	N
0280	State Income Tax W/ Held - 2	10(2)	12	N
0286	State Name - 2	11(2)	2	A (Standard Postal State Abbreviations)
0290	Payer Sate I.D. No. - 2	11(2)	14	AN
0300	State Distribution - 2	12(2)	12	N
0310	Local Income Tax W/ Held - 2	13(2)	12	N
0320	Name of Locality - 2	14(2)	9	AN
0330	Local Distribution - 2	15(2)	12	N
0340	1099-R Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard 1099-R
	Record Terminus Character		1	Value "#"

FORM 1116 PAGE 1 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1054" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"1116bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000020
0010	Alt. Min. Tax Literal		3	"AMT" or blank
0020	Passive Income	a	1	"X" or blank
0030	High Wthldg Tax Interest	b	1	"X" or blank
0040	Financial Services Income	c	1	"X" or blank
@0045	Financial Service Income Statement	c	6	"STMbnn" or blank
0050	Shipping Income	d	1	"X" or blank
0060	DISC Dividends	e	1	"X" or blank
0070	FSC Distributions	f	1	"X" or blank
0080	Lump Sum Distributions	g	1	"X" or blank
0093	Section 901(j) Income	h	1	"X" or blank

FORM 1116 PAGE 1 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
0096	Income Re-Sourced By Treaty	i	1	"X" or blank
0098	Limitation Income	j	1	"X" or blank
0100	Country of Residence	k	16	A, Allowable special character is space.
0130	Foreign Country A	lA	16	A, Allowable special character is space.
0140	Gross Foreign Income A	1A	12	N
0150	Foreign Country B	lB	16	'See 1st Occ.'
0160	Gross Foreign Income B	1B	12	N
0170	Foreign Country C	lC	16	'See 1st Occ.'
0180	Gross Foreign Income C	1C	12	N
0185	Type of Income	1	20	AN
0190	Gross Income From Foreign Source	1	12	N
0200	Allocable Expenses A	2A	12	N
@0205	Allocable Expense Statement A		6	"STMbnn" or blank
0210	Item/Std Deduction A	3(a)A	12	N
0220	Other Deductions A	3(b)A	12	N
@0225	Other Deduction Statement A		6	"STMbnn" or blank
0230	Total Deductions A	3(c)A	12	N
0240	Category Foreign Income A	3(d)A	12	N

FORM 1116 PAGE 1 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
0250	All Gross Income A	3(e)A	12	N
0260	Foreign/All Income Ratio A	3(f)A	6	R
0270	Apportioned Ded. A	3(g)A	12	N
0280	Wrksht. Mortgage Int. A	4(a)A	12	N
0290	Other Interest Exp. A	4(b)A	12	N
0300	Foreign Source Loss A	5A	12	N
0310	Applicable Ded/ Losses A	6A	12	N
0320	Allocable Expenses B	2B	12	N
@0325	Allocable Expense Statement B		6	"STMbnn" or blank
0330	Item/Std Deduction B	3(a)B	12	N
0340	Other Deductions B	3(b)B	12	N
@0345	Other Deduction Statement B		6	"STMbnn" or blank
0350	Total Deductions B	3(c)B	12	N
0360	Category Foreign Income B	3(d)B	12	N
0370	All Gross Income B	3(e)B	12	N
0380	Foreign/All Income Ratio B	3(f)B	6	R
0390	Apportioned Ded. B	3(g)B	12	N
0400	Wrksht. Mortgage Int. B	4(a)B	12	N

FORM 1116 PAGE 1 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
0410	Other Interest Exp. B	4(b)B	12	N
0420	Foreign Source Loss B	5B	12	N
0430	Applicable Ded/ Losses B	6B	12	N
0440	Allocable Expenses C	2C	12	N
@0445	Allocable Expense Statement C		6	"STMbnn" or blank
0450	Item/Std Deduction C	3(a)C	12	N
0460	Other Deductions C	3(b)C	12	N
@0465	Other Deduction Statement C		6	"STMbnn" or blank
0470	Total Deductions C	3(c)C	12	N
0480	Category Foreign Income C	3(d)C	12	N
0490	All Gross Income C	3(e)C	12	N
0500	Foreign/All Income Ratio C	3(f)C	6	R
0510	Apportioned Ded. C	3(g)C	12	N
0520	Wrksht. Mortgage Int. C	4(a)C	12	N
0530	Other Interest Exp. C	4(b)C	12	N
0540	Foreign Source Loss C	5C	12	N
0550	Applicable Ded/ Losses C	6C	12	N

FORM 1116 PAGE 1 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
0560	Appl. Ded/Losses Total	6	12	N
0570	Taxable Income From Foreign Source	7	12	N
0580	Taxes Paid Indicator	m	1	"X" or blank
0590	Taxes Accrued Indicator	n	1	"X" or blank
0600	Date Paid/Accrued A	oA	8	DT, "1099bTAX", or blank
0610	Taxes Wthld on Dividends Foreign Curr. A	pA	12	N
0620	Taxes Wthld Rent/ Roy. Foreign Curr. A	qA	12	N
0630	Taxes Wthld on Interest Foreign Curr. A	rA	12	N
0640	Other Taxes Paid/ Accrued Foreign Curr. A	sA	12	N
@0645	Taxes Wthld/Paid/ Accrued Curr. A Statement		6	"STMbnn" or blank
0650	Taxes Wthld on Dividends U.S. Curr. A	tA	12	N
0660	Taxes Wthld on Rent/ Roy. U.S. Curr. A	uA	12	N
0670	Taxes Wthld on Interest U.S. Curr. A	vA	12	N
0680	Other Taxes Paid/ Accrued U.S. Curr. A	wA	12	N

FORM 1116 PAGE 1 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
0690	Total Foreign Taxes Paid/Accrued U.S. Curr. A	xA	12	N
0700	Date Paid/Accrued B	oB	8	DT, "1099bTAX", or blank
0710	Taxes Wthld on Dividends Foreign Curr. B	pB	12	N
0720	Taxes Wthld on Rent/ Roy. Foreign Curr. B	qB	12	N
0730	Taxes Wthld on Interest Foreign Curr. B	rB	12	N
0740	Other Taxes Paid/ Accrued Foreign Curr. B	sB	12	N
@0745	Taxes Wthld/Paid/ Accrued Curr. B Statement		6	"STMbnn" or blank
0750	Taxes Wthld on Dividends U.S. Curr. B	tB	12	N
0760	Taxes Wthld on Rent/ Roy. U.S. Curr. B	uB	12	N
0770	Taxes Wthld on Interest U.S. Curr. B	vB	12	N
0780	Other Taxes Paid/ Accrued U.S. Curr. B	wB	12	N
0790	Total Foreign Taxes Paid/Accrued U.S. Curr. B	xB	12	N
0800	Date Paid/Acrued C	oC	8	DT, "1099bTAX", or blank

FORM 1116 PAGE 1 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
0810	Taxes Wthld on Dividends Foreign Curr. C	pC	12	N
0820	Taxes Wthld on Rent/ Roy. Foreign Curr. C	qC	12	N
0830	Taxes Wthld on Interest Foreign Curr. C	rC	12	N
0840	Other Taxes Paid/ Acrued Foreign Curr. C	sC	12	N
@0845	Taxes Wthld/Paid/ Accrued Curr. C Statement		6	"STMbnn" or blank
0850	Taxes Wthld on Dividends U.S. Curr. C	tC	12	N
0860	Taxes Wthld on Rent/ Roy. U.S. Curr. C	uC	12	N
0870	Taxes Wthld on Interest U.S. Curr. C	vC	12	N
0880	Other Taxes Paid/ Acrued U.S. Curr. C	wC	12	N
0890	Total Foreign Taxes Paid/Acrued U.S. Curr. C	xC	12	N
@0900	Foreign Audit Statement	8	6	"STMbnn" or blank
0910	Total Foreign Tax Paid/Accrued Category	8	12	N
	Record Terminus Character		1	Value "#"

FORM 1116 PAGE 2 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0358" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0920	Record ID		6	"FRMbbb"
0921	Form Number		6	"1116bb"
0922	Page Number		5	"PG02b"
0923	Taxpayer Identification Number		9	N (Primary SSN)
0924	Filler		1	blank
0925	Form Occurrence Number		7	N 0000001 - 0000020
0930	Total Foreign Tax Paid/Acrued Repeated	9	12	N
@0940	Carryback/Carryover Explanation	10	6	"STMbnn" or blank
0950	Carryback/Carryover Amount	10	12	N
0960	Total Foreign Taxes Before Reduction	11	12	N
@0970	Foreign Tax Reduction Explanation	12	6	"STMbnn" or blank
0980	Foreign Tax Reduction Amount	12	12	N
0990	Foreign Tax Available for Credit	13	12	N
1000	Taxable Income/Loss From Foreign Source	14	12	N

FORM 1116 PAGE 2 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
@1010	Adjustments Explanation	15	6	"STMbnn" or blank
1020	Adjustments to Taxable Income	15	12	N
1030	Net Taxable Income From Foreign Source	16	12	N
1040	Taxable Income Before Exemptions	17	12	N
1050	Foreign/Before Exempts. Taxable Income Ratio	18	6	R
1060	Tax From Return	19	12	N
1070	Max Allowable Credit	20	12	N
1080	Lump Sum Dist. Literal	21	3	Value "LSD" or blank
1090	Gross Foreign Tax Credit	21	12	N
1100	Passive Income Credit	22	12	N
1110	High Withholding Credit	23	12	N
1120	Financial Service Credit	24	12	N
1130	Shipping Income Credit	25	12	N
1135	DISC Dividends Cr or Foreign Trade Incm or FSC Cr	26	12	N
1160	Lump Sum Dist. Credit	27	12	N

FORM 1116 PAGE 2 Foreign Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
1175	Credit for Taxes on Income Re-Sourced by Treaty	28	12	N
1177	Credit for Taxes on General Limitation Income	29	12	N
1180	Tentative Foreign Tax Credit	30	12	N
1185	Smaller of Tax From Return or Foreign Tax Credit	31	12	N
1190	International Boycott Credit Reduction	32	12	N
1200	Foreign Tax Credit	33	12	N
	Record Terminus Character		1	Value "#"

FORM 1310 Stm of Person Claiming Refund Due a Deceased Taxpr

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0371" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"1310bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Tax Year Decedent Due Refund		4	YYYY
0020	Name of Decedent		35	AN, allowable special characters are space, slash, and hyphen
0030	Date of Death		8	DT (YYYYMMDD)
0040	Decedent's SSN		9	N
0050	Name Control of Person Claiming Refund		4	First 4 significant characters of the refund claimer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

FORM 1310 Stm of Person Claiming Refund Due a Deceased Taxpr

Field No.	Identification	Form Ref.	Length	Field Description
0060	Name of Person Claiming Refund		35	AN Refund claimer's name allowable special characters are: space, percent (%) and hyphen (-)
0070	SSN of Person Claiming Refund		9	N
0080	Reserved		35	NO ENTRY
0090	Reserved		35	NO ENTRY
0100	Reserved		22	NO ENTRY
0110	Street Address		35	AN, Allowable special characetrs are space, slash, and hyphen and literal "None"
0120	Apt. Number		5	AN or blank
0130	City		22	A, Allowable special character is space
0140	State Abbreviation		2	A (Standard Postal State Abbreviations)
0150	Zip Code		12	N (left-justified)
0160	Address Ind		1	1= APO/FPO Address, 2= Stateside Military Address, or blank
0170	Surviving spouse requesting re-issuance of refund	A	1	NO ENTRY
0180	Court appointed or certified rep	B	1	NO ENTRY
0190	Person other than A or B claiming decedent refund	C	1	"X" or blank

FORM 1310 Stm of Person Claiming Refund Due a Deceased Taxpr

Field No.	Identification	Form Ref.	Length	Field Description
0200	Valid Proof of Death is in my possession	C	1	"X" or blank
0210	Did decedent leave a will "Yes" box	1	1	"X" or blank
0220	Did decedent leave a will "No" box	1	1	"X" or blank
0230	Court appointed personal rep "Yes" box	2a	1	NO ENTRY
0240	Court appointd personal rep "No" box	2a	1	"X" or blank
0250	Personal rep will be appointed "Yes" box	2b	1	NO ENTRY
0260	Personal rep will be appointed "No" box	2b	1	"X" or blank
0270	Refund paid out according to state laws "Yes" box	3	1	"X" or blank
0280	Refund paid out according to state laws "No" box	3	1	NO ENTRY
0290	Person claiming refund signature		35	AN, Allowable special characters are space, slash, and hyphen
0300	Signature date		8	DT (YYYYMMDD)
	Record Terminus Character		1	Value "#"

FORM 2106 PAGE 1 Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0245" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2106bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000004
0008	Occupation		25	AN
0009	SSN of Taxpayer With Employee Business Expense		9	N
0010	Vehicle Expenses	1A	12	N
0013	Parking, Tolls, Local Transportation	2A	12	N
0017	Travel Exp Away From Home Exclude Meals/Entertain	3A	12	N
0023	Other Business Expenses Excluding Meals/Entertain	4A	12	N
0025	Meals/Entertainment Expenses	5B	12	N
0027	Total Expenses Excluding Meals/ Entertainment	6A	12	N

FORM 2106 PAGE 1 Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0031	Total Meals/ Entertainment	6B	12	N
0033	Other Reimbursements Not Reported on W-2	7A	12	N
0041	Meals/Entertainment Reimburse Not Reported on W-2	7B	12	N
0100	Unreimbursed Business Expense	8A	12	N
0105	Unreimbursed Meals Expense	8B	12	N
0115	Allowable Business Deduction	9A	12	N
0120	Allowable Meals Deduction	9B	12	N
0125	Unreimbursed Employee Business Expense	10	12	N
	Record Terminus Character		1	Value "#"

FORM 2106 PAGE 2 Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0585" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0127	Record ID		6	"FRMbbb"
0128	Form Number		6	"2106bb"
0129	Page Number		5	"PG02b"
0130	Taxpayer Identification Number		9	N (Primary SSN)
0131	Filler		1	blank
0132	Form Occurrence Number		7	N | 0000001 - 0000004
*0134	Vehicle Date (1)	11(a)	8	DT or "STMbnn"
+0135	Total Miles (1)	12(a)	6	N
+0145	Business Miles (1)	13(a)	6	N
+0155	Percent of Use (1)	14(a)	6	R
+0165	Average Distance (1)	15(a)	6	N
+0175	Miles Commuting (1)	16(a)	6	N
+0185	Other Personal Miles (1)	17(a)	6	N
0195	Vehicle Date (2)	11(b)	8	DT
0205	Total Miles (2)	12(b)	6	N
0215	Business Miles (2)	13(b)	6	N
0225	Percent of Use (2)	14(b)	6	R
0235	Average Distance (2)	15(b)	6	N

FORM 2106 PAGE 2 Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0245	Miles Commuting (2)	16(b)	6	N
0256	Other Personal Miles(2)	17(b)	6	N
0270	Another Vehicle Yes	18	1	"X" or blank
0275	Another Vehicle No	18	1	"X" or blank
0280	Personal Use Yes	19	1	"X" or blank
0283	Personal Use No	19	1	"X" or blank
0290	Evidence Yes	20	1	"X" or blank
0295	Evidence No	20	1	"X" or blank
0300	Written Yes	21	1	"X" or blank
0305	Written No	21	1	"X" or blank
0315	Standard Mileage Deduc.	22	12	N
0325	Gas, Oil (1)	23(a)	12	N
0335	Rentals (1)	24a(a)	12	N
0345	Inclusion Amount (1)	24b(a)	12	N
0355	Rental minus Inclusion (1)	24c(a)	12	N
0358	Value (1)	25(a)	12	N
0370	Motor Vehicle Expense (1)	26(a)	12	N
0375	Percent Business Expense (1)	27(a)	12	N
0380	Depreciation/Ln 38 (1)	28(a)	12	N
0383	Total Actual Expense (1)	29(a)	12	N

FORM 2106 PAGE 2 Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0437	Gas, Oil (2)	23(b)	12	N
0439	Rentals (2)	24a(b)	12	N
0441	Inclusion Amount (2)	24b(b)	12	N
0443	Rental minus Inclusion (2)	24c(b)	12	N
0445	Value (2)	25(b)	12	N
0447	Motor Vehicle Expense (2)	26(b)	12	N
0449	Percent Business Expense (2)	27(b)	12	N
0451	Depreciation/Ln 38 (2)	28(b)	12	N
0453	Total Actual Expense (2)	29(b)	12	N
0490	Vehicle 1 Basis	30(a)	12	N
0495	Vehicle 1 Section 179 Deduction	31(a)	12	N
0505	Vehicle 1 Depreciation Recovery	32(a)	12	N
0515	Vehicle 1 Depreciation Method	33(a)	13	Value = (literal in Depreciation Method Chart)
0530	Line 32(a) multiplied by Line 33(a) percentage	34(a)	12	N
0540	Depreciation Subtotal (1)	35(a)	12	N
0544	Limitation Amount (1)	36(a)	12	N

FORM 2106 PAGE 2 Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0546	Line 36(a) multiplied by Line 14(a)	37(a)	12	N
0550	Depreciation/Ln 28(a)	38(a)	12	N
0560	Vehicle 2 Basis	30(b)	12	N
0600	Vehicle 2 Section 179 Deduction	31(b)	12	N
0602	Vehicle 2 Depreciation Recovery	32(b)	12	N
0604	Vehicle 2 Depreciation Method	33(b)	13	Value = (literal in Depreciation Method Chart)
0606	Line 32(b) multiplied by Line 33(b) percentage	34(b)	12	N
0610	Depreciation Subtotal (2)	35(b)	12	N
0612	Limitation Amount (2)	36(b)	12	N
0614	Line 36(b) multiplied by Line 14(b)	37(b)	12	N
0616	Depreciation/Line 28(b)	38(b)	12	N
	Record Terminus Character		1	Value "#"

FORM 2106-EZ Unreimbursed Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0195" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2106Zb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0008	Occupation		25	AN
0009	SSN of Taxpayer With Employee Business Expense		9	N
0010	Vehicle Expenses	1	12	N
0013	Parking Fees, Tolls, Transportation	2	12	N
0017	Travel Expense	3	12	N
0023	Business Expenses	4	12	N
0025	Total Meals/ Entertainment Expenses	5	12	N
0027	Meals/Entertainment Expenses Allowed	5	12	N
0031	Total Expenses	6	12	N

FORM 2106-EZ Unreimbursed Employee Business Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0134	Vehicle Date	7	8	DT
0145	Business Miles	8a	6	N
0175	Commuting Miles	8b	6	N
0185	Other Personal Miles	8c	6	N
0270	Another Vehicle for Personal Use - Yes	9	1	"X" or blank
0275	Another Vehicle for Personal Use - No	9	1	"X" or blank
0280	Vehicle Available - Yes	10	1	"X" or blank
0283	Vehicle Available - No	10	1	"X" or blank
0290	Evidence - Yes	11a	1	"X" or blank
0295	Evidence - No	11a	1	"X" or blank
0300	Written Evidence - Yes	11b	1	"X" or blank
0305	Written Evidence - No	11b	1	"X" or blank
	Record Terminus Character		1	Value "#"

FORM 2120 Multiple Support Declaration

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0493" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2120bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000004
0010	Calendar Year		4	YYYY
0020	Person Supported First Name		10	AN (First Name)
0030	Person Supported Last Name		15	AN (Last Name)
*0040	Eligible Person First Name 1		10	AN (First Name) or "STMbnn"
+0045	Eligible Person Last Name 1		15	AN
+0050	Eligible Person SSN 1		9	N
*+0060	Eligible Person Street Address 1		35	AN, Allowable special characters are space, slash, hyphen, literal "NONE" or "STMbnn"
+0070	Eligible Person City 1		22	A, Allowable special character is space

FORM 2120 Multiple Support Declaration

Field No.	Identification	Form Ref.	Length	Field Description
+0080	Eligible Person State Abbreviation 1		2	A (Standard Postal State Abbreviation)
+0090	Eligible Person Zip Code 1		12	N (left-justified)
0100	Eligible Person First Name 2		10	AN OR blank
0105	Eligible Person Last Name 2		15	AN or blank
0110	Eligible Person SSN 2		9	N or blank
0120	Eligible Person Street Address 2		35	AN, Allowable special characters are space, slash, hyphen, literal "NONE" or blank
0130	Eligible Person City 2		22	A, Allowable special character is space, or blank
0140	Eligible Person State Abbreviation 2		2	A, (Standard Postal State Abbreviation) or blank
0150	Eligible Person Zip Code 2		12	N (left-justified) or blank
0160	Eligible Person First Name 3		10	'See 2nd Occ.'
0165	Eligible Person Last Name 3		15	'See 2nd Occ.'
0170	Eligible Person SSN 3		9	'See 2nd Occ.'
0180	Eligible Person Street Address 3		35	'See 2nd Occ.'
0190	Eligible Person City 3		22	'See 2nd Occ.'

FORM 2120 Multiple Support Declaration

Field No.	Identification	Form Ref.	Length	Field Description
0200	Eligible Person State Abbreviation 3		2	'See 2nd Occ.'
0210	Eligible Person Zip Code 3		12	'See 2nd Occ.'
0220	Eligible Person First Name 4		10	'See 2nd Occ.'
0225	Eligible Person Last Name 4		15	'See 2nd Occ.'
0230	Eligible Person SSN 4		9	'See 2nd Occ.'
0240	Eligible Person Street Address 4		35	'See 2nd Occ.'
0250	Eligible Person City 4		22	'See 2nd Occ.'
0260	Eligible Person State Abbreviation 4		2	'See 2nd Occ.'
0270	Eligible Person Zip Code 4		12	'See 2nd Occ.'
0280	Signed Statements in T/P Possession Indicator		1	"X"
	Record Terminus Character		1	Value "#"

FORM 2210 PAGE 1 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0167" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2210bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	N
0025	Current Year Tax After Credits	1	12	N
0035	Other Taxes	2	12	N
0045	Refundable Credits	3	12	N
0055	Current Year Tax	4	12	N
0065	Multiply Line 4 by .90	5	12	N
0075	Withholding Taxes	6	12	N
0085	Net Tax Due	7	12	N
0092	Annual Payment Based on Prior Year	8	12	N
0106	Required Annual Payment	9	12	N
0115	Owe Penalty No Box	9	1	"X" or blank

FORM 2210 PAGE 1 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
0125	Owe Penalty Yes Box	9	1	"X" or blank
0135	Waiver of Entire Penalty Box	A	1	"X" or blank
0145	Waiver of Part of Penalty Box	B	1	"X" or blank
0155	Annualized Income Installment Method Box	C	1	"X" or blank
0165	Actually Withheld Box	D	1	"X" or blank
0173	Joint Return Box	E	1	"X" or blank
	Record Terminus Character		1	Value "#"

FORM 2210 PAGE 2 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0170" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0175	Record ID		6	"FRMbbb"
0176	Form Number		6	"2210bb"
0177	Page Number		5	"PG02b"
0178	Taxpayer Identification Number		9	N (Primary SSN)
0182	Filler		1	blank
0184	Form Occurrence Number		7	N 0000001
0185	Line 9 Amount, Form 2210	10	12	N
0187	Line 6 Amount	11	12	N
0195	Total Estimated Tax Payments	12	12	N
0197	Add Lines 11 and 12	13	12	N
0201	Total Underpayment for Year	14	12	N
0205	Multiply Line 14 by Applicable %	15	12	N
0215	Due Date Pd Multiplied Amount	16	12	N
0225	Waived Literal/ Short Method	17	13	"AMOUNTbWAIVED" or blank
0227	Waived Amount/short Method	17	12	N
@0233	Waived Explanation/ Short Method	17	6	"STMbnn" or blank
0245	Penalty	17	12	N
	Record Terminus Character		1	Value "#"

FORM 2210 PAGE 3 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0613" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0246	Record ID		6	"FRMbbb"
0248	Form Number		6	"2210bb"
0258	Page Number		5	"PG03b"
0262	Taxpayer Identification Number		9	N (Primary SSN)
0263	Filler		1	Blank
0264	Form Occurrence Number		7	N 0000001
0265	Required Installment A	18(a)	12	N
0275	Required Installment B	18(b)	12	N
0285	Required Installment C	18(c)	12	N
0295	Required Installment D	18(d)	12	N
0298	Estimated Tax Paid and Withheld A	19(a)	12	N
0303	Estimated Tax Paid and Withheld B	19(b)	12	N
0305	Estimated Tax paid and withheld C	19(c)	12	N
0308	Estimated Tax Paid and Withheld D	19(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0315	Applied Overpayment A	23(a)	12	N
0325	Underpayment A	25(a)	12	N
0335	Overpayment A	26(a)	12	N
0355	Previous Column Overpayment B	20(b)	12	N
0365	Tax To Be Applied B	21(b)	12	N
0375	Taxes Due Column B	22(b)	12	N
0385	Applied Overpayment B	23(b)	12	N
0395	Applied Underpayment B	24(b)	12	N
0405	Underpayment B	25(b)	12	N
0415	Overpayment B	26(b)	12	N
0435	Previous Column Overpayment C	20(c)	12	N
0445	Tax To Be Applied C	21(c)	12	N
0455	Taxes Due Column C	22(c)	12	N
0465	Applied Overpayment C	23(c)	12	N
0475	Applied Underpayment C	24(c)	12	N
0485	Underpayment C	25(c)	12	N
0495	Overpayment C	26(c)	12	N
0515	Previous Column Overpayment D	20(d)	12	N
0525	Tax To Be Applied D	21(d)	12	N

FORM 2210 PAGE 3 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
0535	Taxes Due Column D	22(d)	12	N
0545	Applied Overpayment D	23(d)	12	N
0565	Uderpayment D	25(d)	12	N
0575	Number of Days Computed A	27(a)	3	N
0578	Penalty A	28(a)	12	N
0585	Period 2 Days Computed A	29(a)	3	N
0588	Period 2 Penalty A	30(a)	12	N
0595	Period 3 Days Computed A	31(a)	3	N
0600	Period 3 Penalty A	32(a)	12	N
0602	Period 4 Days Computed A	33(a)	3	N
0605	Period 4 Penalty A	34(a)	12	N
0608	Number of Days Computed B	27(b)	3	N
0611	Penalty B	28(b)	12	N
0614	Period 2 Days Computed B	29(b)	3	N
0617	Period 2 Penalty B	30(b)	12	N
0621	Period 3 Days Computed B	31(b)	3	N
0626	Period 3 Penalty B	32(b)	12	N
0628	Period 4 Days Computed B	33(b)	3	N
0633	Period 4 Penalty B	34(b)	12	N

FORM 2210 PAGE 3 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
0636	Period 2 Days Computed C	29(c)	3	N
0638	Period 2 Penalty C	30(c)	12	N
0642	Period 3 Days Computed C	31(c)	3	N
0644	Period 3 Penalty C	32(c)	12	N
0647	Period 4 Days Computed C	33(c)	3	N
0649	Period 4 Penalty C	34(c)	12	N
0652	Period 4 Days computed D	33(d)	3	N
0654	Period 4 Penalty D	34(d)	12	N
0656	Waived Amount	35	12	N
@0658	Waiver Explanation	35	6	"STMbnn" or blank
0671	Total Underpayment	35	12	N
	Record Terminus Character		1	Value "#"

FORM 2210 PAGE 4 Underpayment of Estimated Tax by ...

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

Field No.	Identification	Form Ref.	Length	Field Description
0990	Annualized SE Tax A	13(a)	12	N
1000	Other Taxes A	14(a)	12	N
1010	Tax Before Credits A	15(a)	12	N
1020	Allowed Credits A	16(a)	12	N
1030	Net Tax Due Amount A	17(a)	12	N
1040	Applicable Tax Due Amount A	19(a)	12	N
1050	Tax Due Amount A	21(a)	12	N
1060	Installment Tax Amount A	22(a)	12	N
1070	Aggregate Tax Due Amount A	24(a)	12	N
1080	Required Installment Amount A	25(a)	12	N
1090	AGI Amount Period B	1(b)	12	N
1100	Annualized Income B	3(b)	12	N
1110	Itemized Income B	4(b)	12	N
1120	Annualized Itemized Deductions B	6(b)	12	N
1130	Return Standard Deduction B	7(b)	12	N
1140	Installment Deduction Amount B	8(b)	12	N
1150	Net Income Amount B	9(b)	12	N
1160	Exemption Claimed Amt B	10(b)	12	N
1170	Taxable Income Amt B	11(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1180	Tentative Tax Amt B	12(b)	12	N
1190	Annualized SE Tax B	13(b)	12	N
1200	Other Taxes B	14(b)	12	N
1210	Tax Before Credits B	15(b)	12	N
1220	Allowed Credits B	16(b)	12	N
1230	Net Tax Due Amount B	17(b)	12	N
1240	Applicable Tax Due Amount B	19(b)	12	N
1250	Accumulated Installment Amt B	20(b)	12	N
1260	Tax Due Amount B	21(b)	12	N
1270	Installment Tax Amount B	22(b)	12	N
1280	Accumulated Adjusted Tax Amount B	23(b)	12	N
1290	Aggregate Tax Due Amount B	24(b)	12	N
1300	Required Installment Amount B	25(b)	12	N
1310	AGI Amount Period C	1(c)	12	N
1320	Annualized Income C	3(c)	12	N
1330	Itemized Deductions C	4(c)	12	N
1340	Annualized Itemized Deductions C	6(c)	12	N
1350	Return Standard Deduction C	7(c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1360	Installment Deduction Amount C	8(c)	12	N
1370	Net Income Amount C	9(c)	12	N
1380	Exemption Claimed Amt C	10(c)	12	N
1390	Taxable Income Amt C	11(c)	12	N
1400	Tentative Tax amt C	12(c)	12	N
1410	Annualized SE Tax C	13(c)	12	N
1420	Other Taxes C	14(c)	12	N
1430	Tax Before Credits C	15(c)	12	N
1440	Allowed Credits C	16(c)	12	N
1450	Net Tax Due Amount C	17(c)	12	N
1460	Applicable Tax Due Amount C	19(c)	12	N
1470	Accumulated Installment Amt C	20(c)	12	N
1480	Tax Due Amount C	21(c)	12	N
1490	Installment Tax Amount C	22(c)	12	N
1500	Accumulated Adjusted Tax Amount C	23(c)	12	N
1510	Aggregate Tax Due Amount C	24(c)	12	N
1520	Required Installment Amount C	25(c)	12	N
1530	AGI Amount Period D	1(d)	12	N
1540	Annulized Income D	3(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1550	Itemized Deductions D	4(d)	12	N
1560	Annulized Itemized Deductions D	6(d)	12	N
1570	Return Standard Deduction D	7(d)	12	N
1580	Installment Deduction Amount D	8(d)	12	N
1590	Net Income Amount D	9(d)	12	N
1600	Exemption Claimed Amt D	10(d)	12	N
1610	Taxable Income Amt D	11(d)	12	N
1620	Tentative Tax Amt D	12(d)	12	N
1630	Annualized SE Tax D	13(d)	12	N
1640	Other Taxes D	14(d)	12	N
1650	Tax Before Credits D	15(d)	12	N
1660	Allowed Credits D	16(d)	12	N
1670	Net Tax Due Amount D	17(d)	12	N
1680	Applicable Tax Due Amount D	19(d)	12	N
1690	Accumulated Installment Amt D	20(d)	12	N
1700	Tax Due Amount D	21(d)	12	N
1710	Installment Tax Amount D	22(d)	12	N
1720	Accumulated Adjusted Tax Amount D	23(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1730	Aggregate Tax Due Amount D	24(d)	12	N
1740	Required Installment Amount D	25(d)	12	N
1750	Net SE Earnings A	26(a)	12	N
1760	SST/RRT Wages A	28(a)	12	N
1770	Net Prorated Social Security Tax Limit A	29(a)	12	N
1780	Annulized SST/RRT Wages A	31(a)	12	N
1790	Annualized Net Self-Employment Earnings A	33(a)	12	N
1800	Annualized SE Tax A	34(a)	12	N
1810	Net SE Earnings B	26(b)	12	N
1820	SST/RRT Wages B	28(b)	12	N
1830	Net Prorated Social Security Tax Limit B	29(b)	12	N
1840	Annualized SST/RRT Wages B	31(b)	12	N
1850	Annualized Net Self-Employment Earnings B	33(b)	12	N
1860	Annualized SE Tax B	34(b)	12	N
1870	Net SE Earnings C	26(c)	12	N
1880	SST/RRT Wages C	28(c)	12	N
1890	Net Prorated Social Security Tax Limit C	29(c)	12	N

FORM 2210 PAGE 4 Underpayment of Estimated Tax by ...

Field No.	Identification	Form Ref.	Length	Field Description
1900	Annualized SST/RRT Wages C	31(c)	12	N
1910	Annualized Net Self-Employment Earnings C	33(c)	12	N
1920	Annualized SE Tax C	34(c)	12	N
1930	Net SE Earnings D	26(d)	12	N
1940	SST/RRT Wages D	28(d)	12	N
1950	Net Prorated Social Security Tax Limit D	29(d)	12	N
1960	Annualized SST/RRT Wages D	31(d)	12	N
1970	Annualized Net Self-Employment Earnings D	33(d)	12	N
1980	Annualized SE Tax D	34(d)	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0287" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2210Fb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	N
0013	Waiver of Penalty Box	1a	1	"X" or blank
0016	Filing Status Changed Box	1b	1	"X" or blank
0020	Current Year Tax After Credits	2	12	N
0030	Other Taxes	3	12	N
0040	Taxes Subtotal	4	12	N
0050	Earned Income Credit	5	12	N
0055	Additional Child Tax Credit	6	12	N
0060	Credit for Federal Tax on Fuels	7	12	N
0065	Health Insurance Credit	8	12	N

FORM 2210F Underpayment of Estimated Tax by Farmers...

Field No.	Identification	Form Ref.	Length	Field Description
0070	Credit Subtotal	9	12	N
0080	Current Year Tax	10	12	N
0090	Two Thirds Credit	11	12	N
0100	Withholding Taxes	12	12	N
0110	Current Taxes Owed	13	12	N
0120	Prior Year's Tax	14	12	N
0130	Required Annual Payment	15	12	N
0140	Amounts Withheld/ Amounts Paid or Credited	16	12	N
0150	Underpayment	17	12	N
0160	Earlier of Payment or Tax Due Date	18	8	YYYYMMDD
0170	Penalty Days	19	3	N
0176	Waived Amount	20	12	N
@0177	Waiver Explanation	20	6	"STMbnn" or blank
0180	Underpayment Penalty/Farmers Fisherman	20	12	N

Record Terminus Character 1 Value "#"

FORM 2439 Notice to Shareholder of Undistributed LT Cap Gain

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0390" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2439bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000004
0010	Void Indicator Box		1	"X" or blank
0020	Corrected Indicator Box		1	"X" or blank
0030	Fiscal Year Beginning		8	DT or blank
0040	Fiscal Year Ending		8	DT or blank
0050	Company or Trust Name Control		4	First 4 significant characters of payer's name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions

FORM 2439 Notice to Shareholder of Undistributed LT Cap Gain

Field No.	Identification	Form Ref.	Length	Field Description
0060	Company or Trust Name Line 1		35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and space
0070	Company or Trust Name Line 2		35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0080	Company or Trust Address		35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0090	Company or Trust City		22	AN, Allowable special character is space
0100	Company or Trust State		2	A (Standard Postal State Abbreviations) or period
0110	Company or Trust Zip Code		12	N (left-justified)
0120	Company or Trust Identification Number		9	N
0130	Shareholder Identifying Number		9	N
0140	Shareholder's Name		35	AN, Allowable special characters is: hyphen (-)

FORM 2439 Notice to Shareholder of Undistributed LT Cap Gain

Field No.	Identification	Form Ref.	Length	Field Description
0150	Shareholder's Address		35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0160	Shareholder's City		22	AN, Allowable special character is space
0170	Shareholder's State		2	A (Standard Postal State Abbreviations)
0180	Shareholder's Zip Code		12	N (left-justified)
0190	Total Undistributed Long Term Capital Gains	1a	12	N
0210	Unrecaptured Section 1250 Gain	1b	12	N
0220	Section 1202 Gain	1c	12	N
0225	Collectibles Gain 28%	1d	12	N
0230	Tax Paid By Regulated Investment Company	2	12	N
	Record Terminus Character		1	Value "#"

FORM 2441 PAGE 1 Child and Dependent Care Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0515" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2441bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
*0010	Name of Care Provider 1	1(a)	19	AN or "STMbnn"
+0015	Care Provider Name Control 1	1(a)	4	First Four Significant Characters of Individual's last name or of the business name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand; spaces may be present in last three positions
+0020	Street Address 1	1(b)	28	AN
+0030	City/State/Zip 1	1(b)	29	AN
*+0040	SSN/EIN 1	1(c)	9	AN, "STMbnn" or "TAXEXEMPT"
+0045	SSN/EIN Type 1	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank

FORM 2441 PAGE 1 Child and Dependent Care Expenses

Field No.	Identification	Form Ref.	Length	Field Description
+0050	Amount Paid 1	1(d)	12	N
0060	Name of Care Provider 2	1(a)	19	AN
0065	Care Provider Name Control 2	1(a)	4	'See 1st Occ.'
0070	Street Address 2	1(b)	28	AN
0080	City/State/Zip 2	1(b)	29	AN
0090	SSN/EIN 2	1(c)	9	AN or "TAXEXEMPT"
0095	SSN/EIN Type 2	1(c)	1	'See 1st Occ.'
0100	Amount Paid 2	1(d)	12	N
*0110	Qualifying Person First Name - 1	2(a)	10	AN (first name, blank) or "STMbnn"
+0115	Qualifying Person Last Name - 1	2(a)	15	AN (last name) or blank
+0120	Qualifying Person Name Control - 1	2(a)	4	First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space
+0214	Qualifying Person SSN - 1	2(b)	9	N
+0215	Qualified Expenses - 1	2(c)	12	N
0217	Qualifying Person First Name - 2	2(a)	10	AN (first name, blank)
0218	Qualifying Person Last Name - 2	2(a)	15	'See 1st Occ.'
0221	Qualifying Person Name Control - 2	2(a)	4	'See 1st Occ.'

FORM 2441 PAGE 1 Child and Dependent Care Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0223	Qualifying Person SSN - 2	2(b)	9	'See 1st Occ.'
0225	Qualified Expenses - 2	2(c)	12	'See 1st Occ.'
0230	Total Qualified Expenses or Limit	3	12	N
0260	Primary Earned Income	4	12	N
0270	Spouse's Earned Income	5	12	N
0290	Base Amount/Smaller of Expenses or Income	6	12	N
0295	Adjusted Gross Income	7	12	N
0300	Applicable Percentage	8	6	R
@0315	Prior Year Expense Explanation	9	6	"STMbnn" or blank
0318	Prior Year Expense Literal	9	4	"CPYE" or blank
0320	Prior Year Expense	9	12	N
0324	Prior Year Qualifying Person Name	9	35	AN
0326	Prior Year Qualifying Person SSN	9	9	N
0328	Percentage of Qualified Expenses or Income	9	12	N
0332	Tax	10	12	N

FORM 2441 PAGE 1 Child and Dependent Care Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0339	Credit for Child & Dependent Care	11	12	N
	Record Terminus Character		1	Value "#"

FORM 2441 PAGE 2 Child and Dependent Care Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0295" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0340	Record ID		6	"FRMbbb"
0341	Form Number		6	"2441bb"
0342	Page Number		5	"PG02b"
0343	Taxpayer Identification Number		9	N (Primary SSN)
0344	Filler		1	blank
0345	Form Occurrence Number		7	N 0000001
0350	Employer Paid Benefits	12	12	N
0353	Forfeited Amount	13	12	N
0356	Adjusted Paid Benefits	14	12	N
0360	Qualified Expenses	15	12	N
0370	Smaller of Adjusted or Qualified	16	12	N
0380	Earned Income	17	12	N
0390	Spouse Earned Income	18	12	N
0400	Tentative Exclusion	19	12	N
0500	Sole Proprietorship/ Partnership Amt	20	12	N
0510	Subtract Line 20 from Line 14	21	12	N

FORM 2441 PAGE 2 Child and Dependent Care Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0520	Enter $5000/$2500	22	12	N
0530	Deductible Benefits	23	12	N
0540	Smaller of Line 19 or 22	24	12	N
0545	Deductible Benefits Repeated	25	12	N
0550	Excluded Benefits	26	12	N
0570	Taxable Benefits	27	12	N
0580	Allowed Cared for Amt	28	12	N
0590	Deductible/Excluded Benefits Repeated	29	12	N
0600	Net Allowable Amount	30	12	N
0610	Total Qualified Expenses	31	12	N
0620	Smaller of Qualified Expenses	32	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE 2 PAGE 1 Child and Dependent Care...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0515" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbb2"
0001	Schedule Type		6	"1040Ab"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
*0010	Name of Care Provider 1	1(a)	19	AN or "STMbnn"
+0015	Care Provider Name Control 1	1(a)	4	First Four Significant Characters of Individual's last name or of the business name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand; spaces may be present in last three positions
+0020	Street Address 1	1(b)	28	AN
+0030	City/State/Zip 1	1(b)	29	AN
*+0040	SSN/EIN 1	1(c)	9	AN, "STMbnn" or "TAXEXEMPT"
+0045	SSN/EIN Type 1	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank

Field No.	Identification	Form Ref.	Length	Field Description
+0050	Amount Paid 1	1(d)	12	N
0060	Name of Care Provider 2	1(a)	19	AN
0065	Care Provider Name Control 2	1(a)	4	'See 1st Occ.'
0070	Street Address 2	1(b)	28	AN
0080	City/State/Zip 2	1(b)	29	AN
0090	SSN/EIN 2	1(c)	9	AN or "TAXEXEMPT"
0095	SSN/EIN Type 2	1(c)	1	'See 1st Occ.'
0100	Amount Paid 2	1(d)	12	N
*0110	Qualifying Person First Name - 1	2(a)	10	AN (first name, blank) or "STMbnn"
+0115	Qualifying Person Last Name - 1	2(a)	15	AN (last name) or blank
+0120	Qualifying Person Name Control - 1	2(a)	4	First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space
+0214	Qualifying Person SSN - 1	2(b)	9	N
+0215	Qualified Expenses - 1	2(c)	12	N
0217	Qualifying Person First Name - 2	2(a)	10	AN (first name, blank)
0218	Qualifying Person Last Name - 2	2(a)	15	'See 1st Occ.'
0221	Qualifying Person Name Control - 2	2(a)	4	'See 1st Occ.'

Field No.	Identification	Form Ref.	Length	Field Description
0223	Qualifying Person SSN - 2	2(b)	9	'See 1st Occ.'
0225	Qualified Expenses - 2	2(c)	12	'See 1st Occ.'
0230	Total Qualified Expenses or Limit	3	12	N
0260	Primary Earned Income	4	12	N
0270	Spouse's Earned Income	5	12	N
0290	Smaller of Expenses or Income	6	12	N
0295	Adjusted Gross Income	7	12	N
0300	Applicable Percentage	8	6	R
@0315	Prior Year Expense Explanation	9	6	"STMbnn" or blank
0318	Prior Year Expense Literal	9	4	"CPYE" or blank
0320	Prior Year Expense	9	12	N
0324	Prior Year Qualifying Person Name	9	35	AN
0326	Prior Year Qualifying Person SSN	9	9	N
0328	Percentage of Qualified Expenses or Income	9	12	N
0332	Tax	10	12	N
0339	Credit for Child and Dependent Care Expenses	11	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0223" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0340	Record ID		6	"SCHbb2"
0341	Schedule Type		6	"1040Ab"
0342	Page Number		5	"PG02b"
0343	Taxpayer Identification Number		9	N (Primary SSN)
0344	Filler		1	blank
0345	Schedule Occurrence Number		7	N 0000001
0350	Employer Paid Benefits	12	12	N
0353	Forfeited Amount	13	12	N
0356	Adjusted Paid Benefits	14	12	N
0360	Qualified Expenses	15	12	N
0370	Smaller of Adjusted or Qualified	16	12	N
0380	Earned Income	17	12	N
0390	Spouse Earned Income	18	12	N
0400	Tentative Exclusion	19	12	N
0550	Excluded Benefits	20	12	N
0570	Taxable Benefit	21	12	N
0580	Allowed Cared for Amt	22	12	N

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

FORM 2555 PAGE 1 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1325" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "FRMbbb"
0001	Form Number		6	"2555bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0007	SSN of Taxpayer with Foreign Earned Income		9	N (Social Security Number)
0008	Waiver		6	"WAIVER" or blank
@0009	Waiver Explanation		6	"STMbnn" or blank
0010	Taxpayer Foreign Street Name Line 2	1	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0011	Taxpayer Foreign Street Address	1	35	AN, Allowable special characters are: space, ampersand, slash, and hyphen
0012	Taxpayer Foreign City	1	22	A, Allowable special character is space

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Field No.	Identification	Form Ref.	Length	Field Description
0013	Taxpayer Foreign State or Province	1	35	A, Allowable special character is space
0014	Taxpayer Foreign Postal Code	1	20	AN, Allowable special character is space
0015	Taxpayer Foreign Country	1	35	A, Allowable special character is space
0018	Country Code	1	2	A, (from Part I, Attachment 10 table)
0020	Occupation	2	25	AN
0030	Employer's Name	3	45	AN, Allowable Special Characters are: space, slash, hyphen, ampersand, and percent
0040	Employer's US Street Name Line 2	4a	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0041	Employer's US Street Address	4a	35	AN, Allowable special characters are: space, ampersand, slash, hyphen, and literal "NONE"
0042	Employer's US City	4a	22	A, Allowable special character is space
0043	Employer's US State Abbreviation	4a	2	A (Standard Postal State Abbreviations)
0044	Employer's US Zip Code	4a	12	N (left-justified)

FORM 2555 PAGE 1 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
0050	Employer's Foreign Street Name Line 2	4b	35	AN, ("in care of" | addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0051	Employer's Foreign Street Address	4b	35	AN, Allowable special | characters are: space, ampersand, slash, hyphen, and literal "NONE"
0052	Employer's Foreign City	4b	22	A, Allowable special | character is space
0053	Employer's Foreign State or Province	4b	35	A, Allowable special | character is space
0054	Employer's Foreign Postal Code	4b	20	AN, Allowable special | character is space
0055	Employer's Foreign Country	4b	35	A, Allowable special | character is space
0060	Employer is a Foreign Entity	5a	1	"X" or blank
0070	Employer is a US Company	5b	1	"X" or blank
0080	Employer is Self	5c	1	"X" or blank
0090	Employer is a Foreign Affiliate of a US Company	5d	1	"X" or blank
0100	Other Employer	5e	1	"X" or blank
0105	Other Employer (specify)	5e	35	AN
0110	Last Year Filed	6a	4	Values "1982" through | "2004" or blank

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Field No.	Identification	Form Ref.	Length	Field Description
0120	No Form 2555/2555-EZ Filed	6b	1	"X" or blank
0130	Revoked Exclusions - Yes	6c	1	"X" or blank
0140	Revoked Exclusions - No	6c	1	"X" or blank
@0150	Yes - Type of Exclusion/Tax Year	6d	6	"STMbnn" or blank
0160	Country - Citizen/ National	7	35	AN, Allowable Special Characters are: space, slash, hyphen
0170	Separate Foreign Residence - Yes	8a	1	"X" or blank
0180	Separate Foreign Residence - No	8a	1	"X" or blank
*0190	Yes - City & Country of Foreign Residence	8b	35	AN, "STMbnn" or blank
+0200	Number of Days at That Address	8b	3	Value Range 000-999
*0210	Tax Homes	9	35	AN, "STMbnn" or blank
+0215	Date(s) Established	9	8	YYYYMMDD or blank
0220	Date Bona Fide Residence Began	10	8	YYYYMMDD or blank
0225	Date Bona Fide Residence Ended	10	8	YYYYMMDD or blank, and literal "CONTINUE"
0230	Living Qtrs - Purchased House	11a	1	"X" or blank
0240	Living Qtrs - Rented House/Apt	11b	1	"X" or blank

FORM 2555 PAGE 1 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
0250	Living Qtrs - Rented Room	11c	1	"X" or blank
0260	Living Qtrs - Employer Furnished	11d	1	"X" or blank
0270	Family Living with you - Yes	12a	1	"X" or blank
0280	Family Living with you - No	12a	1	"X" or blank
*0290	Yes - Relationship	12b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER" or "STMbnn"
+0295	Period	12b	25	AN
0300	Statement to Authorities - Yes	13a	1	"X" or blank
0310	Statement to Authorities - No	13a	1	"X" or blank
0320	Req'd to pay income tax - Yes	13b	1	"X" or blank
0330	Req'd to pay income tax - No	13b	1	"X" or blank
*0340	Date Arrived in US - 1	14a(1)	8	YYYYMMDD or blank, "STMbnn"
+0342	Date Left US - 1	14b(1)	8	YYYYMMDD or blank
+0344	Number of Days in US on Business - 1	14c(1)	3	Value Range 000-999

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Field No.	Identification	Form Ref.	Length	Field Description
+0346	Income Earned in US on Business - 1	14d(1)	12	N
0348	Date Arrived in US - 2	14a(2)	8	YYYYMMDD or blank
0350	Date Left US - 2	14b(2)	8	'See 1st Occ.'
0352	Number of Days in US on Business - 2	14c(2)	3	'See 1st Occ.'
0354	Income Earned in US on Business - 2	14d(2)	12	'See 1st Occ.'
0356	Date Arrived in US - 3	14a(3)	8	'See 2nd Occ.'
0358	Date Left US - 3	14b(3)	8	'See 1st Occ.'
0360	Number of Days in US on Business - 3	14c(3)	3	'See 1st Occ.'
0370	Income Earned in US on Business - 3	14d(3)	12	'See 1st Occ.'
0372	Date Arrived in US - 4	14a(4)	8	'See 2nd Occ.'
0374	Date Left US - 4	14b(4)	8	'See 1st Occ.'
0376	Number of Days in US on Business - 4	14c(4)	3	'See 1st Occ.'
0378	Income Earned in US on Business - 4	14d(4)	12	'See 1st Occ.'
0380	Date Arrived in US - 5	14a(5)	8	'See 2nd Occ.'
0382	Date Left US - 5	14b(5)	8	'See 1st Occ.'
0384	Number of Days in US on Business - 5	14c(5)	3	'See 1st Occ.'
0386	Income Earned in US on Business - 5	14d(5)	12	'See 1st Occ.'

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Field No.	Identification	Form Ref.	Length	Field Description
0388	Date Arrived in US - 6	14a(6)	8	'See 2nd Occ.'
0390	Date Left US - 6	14b(6)	8	'See 1st Occ.'
0392	Number of Days in US on Business - 6	14c(6)	3	'See 1st Occ.'
0394	Income Earned in US on Business - 6	14d(6)	12	'See 1st Occ.'
0396	Date Arrived in US - 7	14a(7)	8	'See 2nd Occ.'
0398	Date Left US - 7	14b(7)	8	'See 1st Occ.'
0400	Number of Days in US on Business - 7	14c(7)	3	'See 1st Occ.'
0402	Income Earned in US on Business - 7	14d(7)	12	'See 1st Occ.'
0404	Date Arrived in US - 8	14a(8)	8	'See 2nd Occ.'
0406	Date Left US - 8	14b(8)	8	'See 1st Occ.'
0408	Number of Days in US on Business - 8	14c(8)	3	'See 1st Occ.'
0410	Income Earned in US on Business - 8	14d(8)	12	'See 1st Occ.'
@0415	Earned Income Computation	14d	6	"STMbnn" or blank
0420	Contractual terms/ other conditions	15a	80	AN
0430	Visa Type	15b	30	AN
0440	Visa Limit Stay - Yes	15c	1	"X" or blank
@0450	Visa Limit Stay - Yes, Explanation	15c	6	"STMbnn" or blank

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Field No.	Identification	Form Ref.	Length	Field Description
0460	Visa Limit Stay - No	15c	1	"X" or blank
0470	Home is US - Yes	15d	1	"X" or blank
0480	Home in US - No	15d	1	"X" or blank
*0490	Yes - Home Address	15e	60	AN or "STMbnn"
+0495	Home Status	15e	6	"RENTED" or blank
*+0500	Occupant Names	15e	35	AN or "STMbnn"
+0510	Occupant Relationship	15e	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER"
	Record Terminus Character		1	Value "#"

FORM 2555 PAGE 2 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0763" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0520	Record ID		6	"FRMbbb"
0521	Form Number		6	"2555bb"
0522	Page Number		5	"PG02b"
0523	Taxpayer Identification Number		9	N (Primary SSN)
0524	Filler		1	blank
0525	Form Occurrence Number		7	N 0000001 - 0000002
0530	Physical Presence Test FROM	16	8	YYYYMMDD
0540	Physical Presence Test THROUGH	16	8	YYYYMMDD or blank, and literal "CONTINUE"
0550	Principal Country of Employment	17	35	AN
@0560	No Travel Statement	18	6	"STMbnn" or blank
*0570	Country Name - 1	18a(1)	35	AN, Allowable Special Character is: space, "STMbnn" or blank
+0580	Arrival Date - 1	18b(1)	8	YYYYMMDD
+0590	Departure Date - 1	18c(1)	8	YYYYMMDD
+0600	Full Days in Country - 1	18d(1)	3	Value Range 000-999
+0610	Number of Days in US on Business - 1	18e(1)	3	Value Range 000-999

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Field No.	Identification	Form Ref.	Length	Field Description
+0620	Income Earned in US on Business - 1	18f(1)	12	N
0630	Country Name - 2	18a(2)	35	AN, Allowable Special Character is: space or blank
0640	Arrival Date - 2	18b(2)	8	'See 1st Occ.'
0650	Departure Date - 2	18c(2)	8	'See 1st Occ.'
0660	Full Days in Country - 2	18d(2)	3	'See 1st Occ.'
0670	Number of Days in US on Business	18e(2)	3	'See 1st Occ.'
0680	Income Earned in US on Business	18f(2)	12	'See 1st Occ.'
0690	Country Name - 3	18a(3)	35	'See 2nd Occ.'
0700	Arrival Date - 3	18b(3)	8	'See 1st Occ.'
0710	Departure Date - 3	18c(3)	8	'See 1st Occ.'
0720	Full Days in Country - 3	18d(3)	3	'See 1st Occ.'
0730	Number of Days in US on Business - 3	18e(3)	3	'See 1st Occ.'
0740	Income Earned in US on Business - 3	18f(3)	12	'See 1st Occ.'
0750	Country Name - 4	18a(4)	35	'See 2nd Occ.'
0760	Arrival Date - 4	18b(4)	8	'See 1st Occ.'
0770	Departure Date - 4	18c(4)	8	'See 1st Occ.'
0780	Full Days in Country - 4	18d(4)	3	'See 1st Occ.'
0790	Number of Days in US on Business - 4	18e(4)	3	'See 1st Occ.'

FORM 2555 PAGE 2 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
0800	Income Earned in US on Business - 4	18f(4)	12	'See 1st Occ.'
@0805	Earned Income Computation	18f	6	"STMbnn" or blank
0810	Total wages, salaries, etc.	19	12	N
0820	Share of Income - Business or Profession	20a	12	N
@0830	Partnership's name, address and type of income	20b	6	"STMbnn" or blank
0840	Share of Income - Partnership	20b	12	N
@0850	Market Value of Property - Home	21a	6	"STMbnn"
0860	Noncash Income - Home	21a	12	N
@0870	Market Value of Property - Meals	21b	6	"STMbnn"
0880	Noncash Income - Meals	21b	12	N
@0890	Market Value of Property - Car	21c	6	"STMbnn"
0900	Noncash Income - Car	21c	12	N
*0910	Other Property - type	21d	35	AN, "STMbnn" or blank
+0920	Other Property - Amount	21d	12	N
0925	Total Property Amount	21d	12	N

FORM 2555 PAGE 2 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
0930	Cost of Living/ Overseas Differential	22a	12	N
0940	Family	22b	12	N
0950	Education	22c	12	N
0960	Home Leave	22d	12	N
0970	Quarters	22e	12	N
*0980	Other purposes - Type	22f	35	AN, "STMbnn"
+0990	Other purpose - Amount	22f	12	N
0995	Total Other Purpose Amount	22f	12	N
1000	Total Allowances	22g	12	N
*1010	Type of Other Foreign Earned Income	23	35	AN, "STMbnn"
+1020	Amount of Other Foreign Earned Income	23	12	N
1025	Total Amount of Other Foreign Earned Income	23	12	N
1030	Total Income	24	12	N
1040	Excludable Meals & Lodging	25	12	N
1050	Foreign Earned Income	26	12	N
	Record Terminus Character		1	Value "#"

FORM 2555 PAGE 3 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0272" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1060	Record ID		6	"FRMbbb"
1061	Form Number		6	"2555bb"
1062	Page Number		5	"PG03b"
1063	Taxpayer Identification Number		9	N (Primary SSN)
1064	Filler		1	blank
1065	Form Occurrence Number		7	N 0000001 - 0000002
1070	Foreign Earned Income Repeated	27	12	N
1075	Claiming Housing Exclusion or Housing Deduction		1	"Y" or "N"
1080	Qualified Housing Expenses	28	12	N
1090	Number of Days in Qualifying Period	29	3	Value Range 000-365
1100	Number of Days X $32.59 or Enter $11,894	30	12	N |
1110	Total Qualified Housing Expenses	31	12	N
1120	Employer-Provided Amounts	32	12	N
1130	Employer-Provided Percentage	33	6	R (Please see Part I, Sect 5.01 b) |

FORM 2555 PAGE 3 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
1140	Housing Exclusion	34	12	N
1160	Number of Days in Qualifying Period	36	3	Value Range 000-365
1180	Number of Days Ratio	37	6	R (Please see Part I, | Sect 5.01 b)
1200	Tentative Foreign Earned Income Exclusion	38	12	N
1210	Foreign Earned Income Exclusion Limit	39	12	N
1220	Foreign Earned Income Exclusion	40	12	N
1230	Total Housing and Foreign Earned Income Exclusions	41	12	N
@1240	Allowable Deductions Computation	42	6	"STMbnn" or blank
1250	Allowable Deductions	42	12	N
1260	Max. of Housing and Foreign Earned Inc. Exclusions	43	12	N
1270	Max. Qualified Housing Expenses	44	12	N
1280	Max. Foreign Earned Income	45	12	N
1290	Limit of Housing Deduction	46	12	N
1300	Prior Year Housing Deduction Carryover Amount	47	12	NO ENTRY
1310	Total Housing Deduction	48	12	N
	Record Terminus Character		1	Value "#"

FORM 2555EZ PAGE 1 Foreign Earned Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0749" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "FRMbbb"
0001	Form Number		6	"2555Zb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0007	SSN of Taxpayer with Foreign Earned Income		9	N (Social Security Number)
0010	Bona Fide Residence - Yes	1a	1	"X" or blank
0020	Bona Fide Residence - No	1a	1	"X" or blank
0030	Date Bona Fide Residence Began	1b	8	YYYYMMDD or blank
0040	Date Bona Fide Residence Ended	1b	8	YYYYMMDD or blank, and literal "CONTINUE"
0050	Physically Present - Yes	2a	1	"X" or blank
0060	Physically Present - No	2a	1	"X" or blank
0070	Physical Presence Test FROM	2b	8	YYYYMMDD

FORM 2555EZ PAGE 1 Foreign Earned Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0080	Physical Presence Test THROUGH	2b	8	YYYYMMDD or blank, and literal "CONTINUE"
0090	Tax Home Test - Yes	3	1	"X" or blank
0100	Tax Home Test - No	3	1	NO ENTRY
0110	Taxpayer Foreign Street Name Line 2	4	35	AN, ("in care of" | addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0111	Taxpayer Foreign Street Address	4	35	AN, Allowable special | characters are: space, ampersand, slash, and hyphen
0112	Taxpayer Foreign City	4	22	A, Allowable special | character is space
0113	Taxpayer Foreign State or Province	4	35	A, Allowable special | character is space
0114	Taxpayer Foreign Postal Code	4	20	AN, Allowable special | character is space
0115	Taxpayer Foreign Country	4	35	A, Allowable special | character is space
0118	Country Code	4	2	A, (from Part I, | Attachment 10 table)
0120	Occupation	5	25	AN
0130	Employer's Name	6	35	AN, Allowable Special Characters are: space, slash, hyphen, ampersand, and percent

FORM 2555EZ PAGE 1 Foreign Earned Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0140	Employer's US Street Name Line 2	7	35	AN, ("in care of" | addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0141	Employer's US Street Address	7	35	AN, Allowable special | characters are: space, ampersand, slash, hyphen, and literal "NONE"
0142	Employer's US City	7	22	A, Allowable special | character is space
0143	Employer's US State Abbreviation	7	2	A (Standard Postal State | Abbreviation)
0144	Employer's US Zip Code	7	12	N (left-justified) |
0150	Employer's Foreign Street Name Line 2	8	35	AN, ("in care of" | addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0151	Employer' Foreign Street Address	8	35	AN, Allowable special | characters are: space, ampersand, slash, hyphen, and literal "NONE"
0152	Employer's Foreign City	8	22	A, Allowable special | character is space
0153	Employer's Foreign State or Province	8	35	A, Allowable special | character is space
0154	Employer's Foreign Postal Code	8	20	AN, Allowable special | character is space

FORM 2555EZ PAGE 1 Foreign Earned Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0155	Employer's Foreign Country	8	35	A, Allowable special character is space
0160	Employer is a US Business	9a	1	"X" or blank
0170	Employer is a Foreign Business	9b	1	"X" or blank
0180	Other Employer	9c	1	"X" or blank
0190	Other Employer (specify)	9c	35	AN
0200	Last Year Filed	10a	4	Values "1982" through "2004" or blank
0210	No Form 2555/2555-EZ Filed	10b	1	"X" or blank
0220	Revoked Exclusions - Yes	10c	1	"X" or blank
0230	Revoked Exclusions - No	10c	1	"X" or blank
0240	Yes - Effective Revocation Tax Year	10d	4	YYYY
*0250	Tax Homes	11a	35	AN, "STMbnn" or blank
+0260	Date(s) Established	11a	8	YYYYMMDD or blank
0270	Country - Citizen/ National	11b	35	AN, Allowable Special Characters are: space, slash, hyphen
	Record Terminus Character		1	Value "#"

FORM 2555EZ PAGE 2 Foreign Earned Income Exclusion

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

Field No.	Identification	Form Ref.	Length	Field Description
0380	Date Left US - 3	12b(3)	8	'See 1st Occ.'
0390	Number of Days in US on Business - 3	12c(3)	3	'See 1st Occ.'
0400	Income Earned in US on Business - 3	12d(3)	12	'See 1st Occ.'
0410	Date Arrived in US - 4	12a(4)	8	'See 2nd Occ.'
0420	Date Left US - 4	12b(4)	8	'See 1st Occ.'
0430	Number of Days in US on Business - 4	12c(4)	3	'See 1st Occ.'
0440	Income Earned in US on Business - 4	12d(4)	12	'See 1st Occ.'
0450	Date Arrived in US - 5	12a(5)	8	'See 2nd Occ.'
0460	Date Left US - 5	12b(5)	8	'See 1st Occ.'
0470	Number of Days in US on Business - 5	12c(5)	3	'See 1st Occ.'
0480	Income Earned in US on Business - 5	12d(5)	12	'See 1st Occ.'
0490	Date Arrived in US - 6	12a(6)	8	'See 2nd Occ.'
0500	Date Left US - 6	12b(6)	8	'See 1st Occ.'
0510	Number of Days in US on Business - 6	12c(6)	3	'See 1st Occ.'
0520	Income Earned in US on Business - 6	12d(6)	12	'See 1st Occ.'
0530	Date Arrived in US - 7	12a(7)	8	'See 2nd Occ.'
0540	Date Left US - 7	12b(7)	8	'See 1st Occ.'

FORM 2555EZ PAGE 2 Foreign Earned Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0550	Number of Days in US on Business - 7	12c(7)	3	'See 1st Occ.'
0560	Income Earned in US on Business - 7	12d(7)	12	'See 1st Occ.'
0570	Date Arrived in US - 8	12a(8)	8	'See 2nd Occ.'
0580	Date Left US - 8	12b(8)	8	'See 1st Occ.'
0590	Number of Days in US on Business - 8	12c(8)	3	'See 1st Occ.'
0600	Income Earned in US on Business - 8	12d(8)	12	'See 1st Occ.'
0610	Date Arrived in US - 9	12a(9)	8	'See 2nd Occ.'
0620	Date Left US - 9	12b(9)	8	'See 1st Occ.'
0630	Number of Days in US on Business - 9	12c(9)	3	'See 1st Occ.'
0640	Income Earned in US on Business - 9	12d(9)	12	'See 1st Occ.'
@0645	Earned Income Computation	12d	6	"STMbnn" or blank
1160	Number of Days in Qualifying Period	14	3	Value Range 000-365
1165	365-Day Yes	15	1	"X" or blank |
1175	365-Day No	15	1	"X" or blank |
1180	Number of Days Ratio	15	6	R (Please see Part I, | Sect 5.01 b)
1200	Foreign Earned Income Exclusion Limit	16	12	N

FORM 2555EZ PAGE 2 Foreign Earned Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
1210	Total Foreign Earned Income	17	12	N
1260	Max. of Foreign Earned Inc. Exclusion	18	12	N
	Record Terminus Character		1	Value "#"

FORM 3468 Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0432" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	Value "3468bb"
0002	Page Number		5	Value "PG01b"
0003	Taxpayer Identification Number		9	Primary SSN
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Section 47(d)(5) Election Box	1a	1	"X" or blank
@0025	Rehabilitation Credit Attachment	1a	6	"STMbnn" or blank
0030	Qualified Rehabilitation Pre-1936 Buildings	1b	12	N
0040	Calculated Expenditures Pre-1936 Buildings	1b	12	N
0045	Historic Structure Certification on File	1c	1	"Y" or blank
0050	Certified Historic Structures	1c	12	N
0060	Calculated Expenditures Certified Historic Struct.	1c	12	N

FORM 3468 Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0070	Qualified Rehabilitation NPS Number	1c(1)	18	AN or blank - allowable special character: hyphen (-)
0071	Date of NPS Approval	1c(2)	8	DT
0074	Rehabilitation Test Period Beginning Date	1d(1)	8	DT
0075	Rehabilitation Test Period End Date	1d(1)	8	DT
0076	Adjusted Basis of Building Amount	1d(2)	12	N
0077	Qualified Rehabilitation Expenditures Amount	1d(3)	12	N
0080	Rehabilitation Credit (Schedule K-1, Form 1065-B)	1e	12	NO ENTRY
0090	Energy Credit	2	12	N
0100	Calculated Expenditures Energy Credit	2	12	N
0130	Credit from Cooperatives	3	12	N
0160	Current Year Credit (add lines 1b-4)	4	12	N
@0165	Allowable Credit Attachment	4	6	"STMbnn" or blank
0170	Regular Tax Before Credits	5	12	N
0180	Alternative Minimum Tax	6	12	N

FORM 3468 Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0190	Regular Tax Plus Alternative Minimum Tax	7	12	N
0200	Foreign Tax Credit	8a	12	N
0215	Credits from Form 1040	8b	12	N
0280	Possessions Tax Credit (Form 5735)	8c	12	NO ENTRY
0290	Fuel Credit Nonconventional	8d	12	N
0300	Electric Vehicle Credit (Form 8834)	8e	12	N
0310	Total Credits	8f	12	N
0320	Net Income Tax	9	12	N
0340	Net Regular Tax	10	12	N
0350	Enter 25% of Excess	11	12	N
0355	Tentative Minimum Tax	12	12	N
0360	Greater of 25% Excess or TMT	13	12	N
0370	Net Income minus Previous Line Amount	14	12	N
0380	Credit Allowed for Current Year	15	12	N
	Record Terminus Character		1	Value "#"

FORM 3800 General Business Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0629" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"3800bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0020	Current Year Investment Credit	1a	12	N
0030	Current Year Work Opportunity Credit	1b	12	N
0040	Current Year Welfare To Work Credit	1c	12	N
0060	Current Year Credit for Increasing Research	1d	12	N
0070	Current Year Low-Income Housing Credit	1e	12	N
0080	Current Year Enhanced Oil Recovery Credit	1f	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0090	Current Year Disabled Access Credit	1g	12	N
0100	Current Year Renewable Electricity Production	1h	12	N
0110	Current Year Indian Employment Credit	1i	12	N
0120	Current Year Credit for Employer Social Security	1j	12	N
0130	Current Year Orphan Drug Credit	1k	12	N
0135	Current Year New Markets Credit	1l	12	N
0137	Credit for Small Empoyer Pension Plan Startup Cost	1m	12	N
0139	Credit for Employer-Provided Child Care Facilities	1n	12	N
0140	CY Railroad Track Maintenance Credit	1o	12	NO ENTRY
0141	Current Year Biodiesel Fuels Credit	1p	12	N
0143	Current Year Low Sulfur Diesel Fuel Credit	1q	12	N
0144	CY Marginal Well Oil & Gas Prod. Credit	1r	12	NO ENTRY

FORM 3800 General Business Credit

Field No.	Identification	Form Ref.	Length	Field Description
0147	Current Year Credit for Contributions	1s	12	N |
@0148	Current Yr Trans-Alaska Pipeline Attach Statement	1t	6	"STMbnn" or blank |
0150	Current Year Trans-Alaska Pipeline Credit	1t	12	N |
0160	CY General Credits Electing Large Partnership	1u	12	N |
0162	F8896 Literal	2	6	"LSDFPC" or blank |
0166	Prior Year LSDFPC Amount	2	12	N |
@0168	F8896 Data Attached	2	6	"STMbnn" or blank |
0170	Current Year General Business Credit	2	12	N
@0175	New Market Credit Info.	2	6	"STMbnn" or blank
0180	Passive Activity Credits	3	12	N
0190	Subtract Line 3 from Line 2	4	12	N
0200	Passive Activity Credits Allowed	5	12	N
0205	Passive Activity from Publicly Traded Partnership	5	1	"X" or blank |
0210	Carryforward of General Business Credit	6	12	N

FORM 3800 General Business Credit

Field No.	Identification	Form Ref.	Length	Field Description
@0215	Credit Computation Attachment	6	6	"STMbnn" or blank
0220	Carryback of General Business Credit	7	12	NO ENTRY
0230	Tentative General Business Credit	8	12	N
0240	Regular Tax Before Credits	9	12	N
0250	Alternative Minimum Tax	10	12	N
0260	Regular Tax Plus Alternative Minimum Tax	11	12	N
0270	Foreign Tax Credit	12a	12	N
0285	Credits from Form 1040	12b	12	N
0350	Possession Tax Credit (Form 5735)	12c	12	NO ENTRY
0360	Nonconventional Fuel Source Credit	12d	12	N
0370	Electric Vehicle Credit (Form 8834)	12e	12	N
0380	Total Credits	12f	12	N
0390	Net Income Tax	13	12	N
0410	Net Regular Tax	14	12	N
0420	Enter 25% of Excess	15	12	N
0425	Tentative Minimum Tax	16	12	N

FORM 3800 General Business Credit

Field No.	Identification	Form Ref.	Length	Field Description
0430	Greater of Line 15 or Line 16	17	12	N
0440	Subtract Line 17 from Line 13	18	12	N
0450	Section Literal	19	9	"SECb41(G)" or blank
0460	Attach Corporation Computation	19	6	NO ENTRY
0490	General Business Credit Allowed for Current Year	19	12	N
	Record Terminus Character		1	Value "#"

FORM 3903 Moving Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0118" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"3903bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Armed Forces Permanent Change of Station Literal		13	"MILITARYbMOVE" or blank
0040	Transport Goods Exp	1	12	N
0042	Moving Expenses Amt	2	12	N
0044	Total Moving Expenses	3	12	N
0052	Excludable Moving Expense Reimbursements	4	12	N
0060	Tot Moving Expenses>Moving Reimbursement-No Box	5	1	"X" or blank
0070	Tot Moving Expenses>Moving Reimbursements-Yes Box	5	1	"X" or blank
0180	Moving Exp Deduction	5	12	N
	Record Terminus Character		1	Value "#"

FORM 4136 PAGE 1 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0349" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4136bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Off-Highway Business Use Gallons	1a(c)	6	N
0020	Use On Farm For Farming Purpose Gallons	1b(c)	6	N
0030	Nontaxable Use of Gasoline Type	1c(a)	2	Values "03, 04, 05, 07" or blank
0040	Nontaxable Use of Gasoline Gallons	1c(c)	6	N
0070	Nontaxable Use of Gasoline Credit Amount	1c(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0170	Commercial Aviation Gasoline Gallons	2a(c)	6	N
0180	Nontaxable Use of Commercial Aviation Gas Cr Amt	2a(d)	12	N
0190	Nontaxable Use of Aviation Gasoline Type	2b(a)	2	Values "01, 03, 09, 10" or blank
0200	Nontaxable Use of Aviation Gasoline Gallons	2b(c)	6	N
0230	Nontaxable Use of Aviation Gas Tax Credit Amt	2b(d)	12	N
@0240	Evidence of Dyed Diesel Fuel Explanation	3	6	"STMbnn" or blank
0250	Evidence of Dyed Diesel Fuel Exception Box	3	1	"X" or blank
0260	Nontaxable Use of Diesel Fuel Type	3a(a)	2	Values "02, 03, 06, 07, 08" or blank
0270	Nontaxable Use of Diesel Fuel Gallons	3a(c)	6	N
0300	Nontaxable Use of Diesel Fuel Credit Amt	3a(d)	12	N

FORM 4136 PAGE 1 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
0310	Diesel Fuel Train Use Gallons	3b(c)	6	N
0315	Diesel Fuel Train Use End 2005 Gallons	3c(c)	6	N
0320	NonTaxable Diesel Fuel Train Use Credit Amt	3c(d)	12	N
0330	Diesel Fuel Certain Intercity Local Bus Use Gallon	3d(c)	6	N
0340	Diesel Fuel Certain Intercity & Bus Use Credit Amt	3d(d)	12	N
@0350	Evidence of Dyed Kerosene Explanation	4	6	"STMbnn" or blank
0360	Evidence of Dyed Kerosene Box	4	1	"X" or blank
0370	Nontaxable Use of Kerosene Type	4a(a)	2	Values "02, 03, 07, 08" or blank
0380	Nontaxable Use of Kerosene Gallons	4a(c)	6	N
0395	Nontaxable Use of kerosene Credit Amount	4a(d)	12	N
0400	Kerosene Use in Buses Gallons	4b(c)	6	N
0410	Kerosene Use in Buses Credit Amount	4b(d)	12	N
0415	Commercial Aviation Kerosene Gallons	5a(c)	6	N
0417	Commercial Aviation Kerosene Amount	5a(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0419	Nontaxable Use of Aviation Fuel Type	5b(a)	2	Values "01, 03, 09, 10, 11" or blank
0421	Nontaxable Use of Aviation Fuel Gallons	5b(c)	6	N
0423	Nontaxable Use of Aviation Fuel Other Cr Amt	5b(d)	12	N
0425	AGK Use in Foreign Trade Gallons	5c(c)	6	N
0427	AGK Use in Foreign Trade Credit Amount	5c(d)	12	N
0429	Undyed Diesel Fuel Registration No	6	11	AN (AANNNNNNNNN)
@0431	Evidence of Dyed Diesel Fuel Explanation	6	6	"STMbnn" or blank
0433	Evidence of Dyed Diesel Fuel Exception Box	6	1	"X" or blank
0435	Use of Undyed Diesel for Farming Purpose Gallons	6a(c)	6	N
0437	Use of Undyed Diesel by State or Local Gov Gallons	6b(c)	6	N
0439	Sales by Vendors of Undyed Diesel Credit Amount	6b(d)	12	N
@0441	Customer Information Attachment	6b	6	"STMbnn" or blank

FORM 4136 PAGE 1 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
0443	Use Undyed Diesel Intercity Buses Gallons	6c(c)	6	N
0445	Use Undyed Diesel Intercity Buses Amount	6c(d)	12	N
	Record Terminus Character		1	Value "#"

FORM 4136 PAGE 2 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0432" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0450	Record ID		6	"FRMbbb"
0451	Form Number		6	"4136bb"
0452	Page Number		5	"PG02b"
0453	Taxpayer Identification Number		9	N (Primary SSN)
0454	Filler		1	blank
0455	Form Occurrence Number		7	N 0000001
0610	Undyed Kerosene Registration No.	7	11	AN (AANNNNNNNNN)
@0630	Evidence of Dyed Kerosene Explanation	7	6	"STMbnn" or blank
0640	Evidence of Dyed Kerosene Exception Box	7	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0650	Use of Undyed Kerosene for Farming Purpose Gallons	7a(c)	6	N
0660	Use of Undyed Kero by State or Local Gov Gallons	7b(c)	6	N
@0665	Customer Information Attachment	7b	6	"STMbnn" or blank
0670	Kerosene Sales from Blocked Pump Gallons	7c(c)	6	N
0680	Sales by Vendors of Undyed Kerosene Credit Amount	7c(d)	12	N
0685	Undyed Kerosene Use in Certain Buses Gallons	7d(c)	6	N
0695	Undyed Kerosene Use in Certain Buses Amount	7d(d)	12	N
0705	Aviation Grade Kerosene Registration No.	8	11	AN (AANNNNNNNNN)
0715	AGK Used in Commercial Aviation Gallons	8a(c)	6	N
0725	AGK Used in Commercial Aviation Amount	8a(d)	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
0735	AGK Other Nontaxable Use Type	8b(a)	2	N
0745	AGK Other Nontaxable Use Gallons	8b(c)	6	N
0755	AGK Use on Farm Gallons	8c(c)	6	N
0765	AGK Use by Government Gallons	8d(c)	6	N
0775	AGK Noncommercial Use Amount	8d(d)	12	N
0785	Ultimate Vendors of Gasoline Registration No.	9	11	AN (AANNNNNNNNN)
0795	Use by Nonprofit Gallons	9a(c)	6	N
0805	Use by Nonprofit Amount	9a(d)	12	N
0815	Use by State or Local Government Gallons	9b(c)	6	N
0825	Use by State or Local Government Amount	9b(d)	12	N
0830	Vendors of Aviation Gas Registration No.	10	11	AN (AANNNNNNNNN)

Field No.	Identification	Form Ref.	Length	Field Description
0840	Use AG by Nonprofit Gallons	10a(c)	6	N
0850	Use AG by Nonprofit Amount	10a(d)	12	N
0860	Use AG by Government Gallons	10b(c)	6	N
0870	Use AG by Government Amount	10b(d)	12	N
0880	Certain Intercity and Local Buses Gallons	11a(c)	6	N
0890	Use of LPG in Certain Intercity and Buses Cr Amt	11a(d)	12	N
0900	Qualified Local and School Buses Gallons	11b(c)	6	N
0910	Use of LPG in Qualified Local & School Buses Cr Am	11b(d)	12	N
0920	LPG Other Nontaxable Use Type	11c(a)	2	N
0930	LPG Other Nontaxable Use Gallons	11c(c)	6	N
0940	LPG Other Nontaxable Use Amount	11c(d)	12	N
0950	Alcohol Fuel Mixture Registration No.	12	11	AN (AANNNNNNNNN)
0960	Alcohol Mixtures Ethanol Gallons	12a(c)	6	N

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Field No.	Identification	Form Ref.	Length	Field Description
0970	Alcohol Mixtures Ethanol Amount	12a(d)	12	N
0980	Alcohol Mixtures Other Than Ethanol Gallons	12b(c)	6	N
0990	Alcohol Mixtures Other Than Ethanol Amount	12b(d)	12	N
1000	Biodiesel Mixture Registration No.	13	11	AN (AANNNNNNNNN)
1010	Biodiesel Mix Gallons	13a(c)	6	N
1020	Biodiesel Mix Amount	13a(d)	12	N
1030	Agri-biodiesel Mix Gallons	13b(c)	6	N
1040	Agri-biodiesel Mix Amount	13b(d)	12	N
1050	Total Income Tax Credit Amount	14	12	N
	Record Terminus Character		1	Value "#"

FORM 4137 Social Security and Medicare Tax on ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0391" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4137bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Tip Income Name		35	AN
0020	Tip Income SSN		9	N
*0030	Employer's Name 1		50	AN or "STMbnn"
0040	Employer's Name 2		50	AN
0050	Employer's Name 3		50	AN
0060	Total Tips Received	1	12	N
0070	Total Tips Reported	2	12	N
0080	Taxable Tips	3	12	N
0090	Unreported Tips	4	12	N
0100	Line 3 minus Line 4	5	12	N
0110	Total Social Security Wages and Tips	7	12	N
0120	Line 6 minus Line 7	8	12	N

FORM 4137 Social Security and Medicare Tax on ...

Field No.	Identification	Form Ref.	Length	Field Description
0124	Tips Subject To Medicare Only Literal	9	10	"1.45%bTIPS"
0127	Tips Subject to Medicare Only Amount	9	12	N
0130	Unreported Tips Subject to SST	9	12	N
0140	Social Security Tax on Tips	10	12	N
0190	Medicare Tax on Tips	11	12	N
0200	F1040 Social Security Medicare Tax on Tips	12	12	N
	Record Terminus Character		1	Value "#"

FORM 4255 Recapture of Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0635" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4255bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0009	Identifying Number		9	NO ENTRY
*0010	Property Desc. (1)	A	56	AN or "STMbnn"
+0020	Original Rate (1)	1A	6	R
*+0023	Cost or Other Basis (1)	2A	12	N or "STMbnn"
+0080	Original Credit (1)	3A	12	N
+0084	Date Property Placed in Serv. (1)	4A	8	YYYYMMDD
+0090	Date Property Qualification (1)	5A	8	YYYYMMDD
+0100	Number of Full yrs between dates (1)	6A	2	N, "00", or blank
+0110	Recapture Percentage (1)	7A	6	R
+0120	Tentative Recap. Tax (1)	8A	12	N

FORM 4255 Recapture of Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0130	Property Desc. (2)	B	56	AN
0140	Original Rate (2)	1B	6	R
0143	Cost or Other Basis (2)	2B	12	N
0200	Original Credit (2)	3B	12	N
0204	Date Property Placed in Serv. (2)	4B	8	YYYYMMDD
0210	Date Property Qualification (2)	5B	8	YYYYMMDD
0220	Number of Full yrs between dates (2)	6B	2	'See 1st Occ.'
0230	Recapture Percentage (2)	7B	6	R
0240	Tentative Recap. Tax (2)	8B	12	N
0250	Property Desc. (3)	C	56	AN
0260	Original Rate (3)	1C	6	R
0263	Cost or Other Basis (3)	2C	12	N
0320	Original Credit (3)	3C	12	N
0324	Date Property Placed in Serv. (3)	4C	8	YYYYMMDD
0330	Date Property Qualification (3)	5C	8	YYYYMMDD
0340	Number of Full yrs between dates (3)	6C	2	'See 1st Occ.'
0350	Recapture Percentage (3)	7C	6	R

FORM 4255 Recapture of Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0360	Tentative Recap. Tax (3)	8C	12	N
0370	Property Desc. (4)	D	56	AN
0380	Original Rate (4)	1D	6	R
0383	Cost or Other Basis (4)	2D	12	N
0440	Original Credit (4)	3D	12	N
0444	Date Property Placed in Serv. (4)	4D	8	YYYYMMDD
0450	Date Property Qualification (4)	5D	8	YYYYMMDD
0460	Number of Full yrs between dates (4)	6D	2	'See 1st Occ.'
0470	Recapture Percentage (4)	7D	6	R
0480	Tentative Recap. Tax (4)	8D	12	N
0483	"Tax From Attached" Literal	9	17	"TAX FROM ATTACHED" or Blank
0486	Tax Amount	9	12	N
0490	Line 8 col A-D	9	12	N
0495	Statement Reference - BMF Use Only	10	6	Blank
0500	Tax from Property Ceasing to be At Risk	10	12	NO ENTRY
0510	Lines 9 and 10 Total	11	12	N
0520	Portion of Orig. Credit	12	12	N
0530	Total Increase Tax	13	12	N
	Record Terminus Character		1	Value "#"

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

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Field No.	Identification	Form Ref.	Length	Field Description
0081	Section 179 Property Total Elect Cost	8	12	N
0083	Tentative Deduction	9	12	N
0088	Prior Year Carryover of Disallowed Deduction	10	12	N
0090	Business Income Limitation	11	12	N
0092	Section 179 Expense Deduction	12	12	N
0094	Next Year Carryover Amount	13	12	N
0096	Special Allowance	14	12	N |
@0098	Section 168(f)(1) Property Explanation	15	6	"STMbnn" or blank
0101	Prop Subject to Sect 168(f)(1) Election	15	12	N
@0103	ACRS Explanation	16	6	"STMbnn" or blank
0105	ACRS/Other Depreciation	16	12	N
0107	MACRS Deductions	17	12	N
0109	General Asset Account Election	18	1	"X" or blank
*0111	3-Year Cost	19a(c)	12	N or "STMbnn"
+0113	3-Year Recovery	19a(d)	2	N
+0115	3-Yr Convention	19a(e)	2	Values "HY", "MM" or "MQ"
+0120	3-Year Method Figuring	19a(f)	7	AN

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Field No.	Identification	Form Ref.	Length	Field Description
+0130	3-Year Deduction	19a(g)	12	N
*0140	5-Year Cost	19b(c)	12	N or "STMbnn"
+0150	5-Year Recovery	19b(d)	2	N
+0155	5-Yr Convention	19b(e)	2	Values "HY", "MM" or "MQ"
+0160	5-Yr Method Figuring	19b(f)	7	AN
+0170	5-Year Deduction	19b(g)	12	N
*0172	7-Year Cost	19c(c)	12	N or "STMbnn"
+0174	7-Year Recovery	19c(d)	2	N
+0175	7-Yr Convention	19c(e)	2	Values "HY", "MM" or "MQ"
+0176	7-Yr Method Figuring	19c(f)	7	AN
+0178	7-Year Deduction	19c(g)	12	N
*0180	10-Year Cost	19d(c)	12	N or "STMbnn"
+0190	10-Year Recovery	19d(d)	2	N
+0195	10-Yr Convention	19d(e)	2	Values "HY", "MM" or "MQ"
+0200	10-Yr Method Figuring	19d(f)	7	AN
+0210	10-Year Deduction	19d(g)	12	N
*0220	15-Yr Cost	19e(c)	12	N or "STMbnn"
+0230	15-yr Recovery	19e(d)	2	N
+0235	15-Yr Convention	19e(e)	2	Values "HY", "MM" or "MQ"
+0240	15-Yr Method	19e(f)	7	AN
+0250	15-Year Deduction	19e(g)	12	N
*0275	20-Yr Cost	19f(c)	12	N or "STMbnn"

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Field No.	Identification	Form Ref.	Length	Field Description
+0285	20-Yr Recovery	19f(d)	2	N
+0287	20-Yr Convention	19f(e)	2	Values "HY", "MM" or "MQ"
+0295	20-Yr Method	19f(f)	7	AN
+0305	20-Year Deduction	19f(g)	12	N
*0307	25-Yr Cost	19g(c)	12	N or "STMbnn"
+0309	25-Yr Convention	19g(e)	2	Values "HY", "MM" or "MQ"
+0311	25-Year Deduction	19g(g)	12	N
*0313	Residential Rental Prop Date in Service 1	19h(b)1	6	Value "YYYYMM" or "STMbnn"
+0317	Residential Rental Prop Cost 1	19h(c)1	12	N
+0333	Residential Rental Prop Deprec Ded 1	19h(g)1	12	N
0337	Residential Rental Prop Date in Service 2	19h(b)2	6	Value "YYYYMM"
0343	Residential Rental Prop Cost 2	19h(c)2	12	N
0357	Residential Rental Prop Deprec Ded 2	19h(g)2	12	N
*0363	Nonresidential Real Prop Date in Service 1	19i(b)1	6	Value "YYYYMM" or "STMbnn"
+0367	Nonresidential Real Prop Cost 1	19i(c)1	12	N
+0383	Nonresidential Real Prop Deprec Ded 1	19i(g)1	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
*0387	Nonresidential Real Prop Date in Service 2	19i(b)2	6	Value "YYYYMM" or "STMbnn"
+0393	Nonresidential Real Prop Cost 2	19i(c)2	12	N
+0400	Nonresidential Recovery 2	19i(d)2	3	N
+0407	Nonresidential Real Prop Deprec Ded 2	19i(g)2	12	N
0410	Class-Life Cost	20a(c)	12	N
0415	Class-Life Recovery	20a(d)	3	N
0420	Class-Life Convention	20a(e)	2	Values "HY", "MM" or "MQ"
0425	Class-Life Deduction	20a(g)	12	N
0430	12-Yr Cost	20b(c)	12	N
0435	12-Yr Convention	20b(e)	2	Values "HY", "MM" or "MQ"
0440	12-Yr Deduction	20b(g)	12	N
0445	40-Yr Prop Date in Service	20c(b)	6	YYYYMM or blank
0450	40-Yr Cost	20c(c)	12	N
0455	40-Yr Deduction	20c(g)	12	N
0497	Listed Property	21	12	N
0500	Total Depreciation	22	12	N
0505	Sec 263A Current Year Cost	23	12	N
	Record Terminus Character		1	Value "#"

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0871" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0510	Record ID		6	"FRMbbb"
0511	Form Number		6	"4562bb"
0512	Page Number		5	"PG02b"
0513	Taxpayer Identification Number		9	N (Primary SSN)
0514	Filler		1	blank
0515	Form Occurrence Number		7	N 0000001 - 0000030
0762	Evidence - Yes	24a	1	"X" or blank
0764	Evidence - No	24a	1	"X" or blank
0766	Written - Yes	24b	1	"X" or blank
0768	Written - No	24b	1	"X" or blank
0773	Special Allowance	25h	12	N |
*0775	Description 1/ Over 50%	26(a)1	9	AN or "STMbnn"
+0780	Date Service 1/ Over 50%	26(b)1	8	YYYYMMDD
+0790	Percent Use 1/ Over 50%	26(c)1	6	R
+0800	Cost or Basis 1/ Over 50%	26(d)1	12	N
+0810	Deprec Basis 1/ Over 50%	26(e)1	12	N
+0815	Recovery Period 1/ Over 50%	26(f)1	2	N

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Field No.	Identification	Form Ref.	Length	Field Description
+0822	Method 1/Over 50%	26(g)1	7	AN
+0830	Deprec Deduction 1/ Over 50%	26(h)1	12	N
+0840	179 Expense 1/ Over 50%	26(i)1	12	N
0850	Description 2/ Over 50%	26(a)2	9	AN
0860	Date Service 2/ Over 50%	26(b)2	8	YYYYMMDD
0870	Percent Use 2/ Over 50%	26(c)2	6	R
0880	Cost or Basis 2/ Over 50%	26(d)2	12	N
0890	Deprec Basis 2/ Over 50%	26(e)2	12	N
0895	Recovery Period 2/ Over 50%	26(f)2	2	N
0902	Method 2/Over 50%	26(g)2	7	AN
0910	Deprec Deduction 2/ Over 50%	26(h)2	12	N
0920	179 Expense 2/ Over 50%	26(i)2	12	N
0930	Description 3/ Over 50%	26(a)3	9	AN
0940	Dt Service 3/ Over 50%	26(b)3	8	YYYYMMDD
0950	Percent Use 3/ Over 50%	26(c)3	6	R
0960	Cost or Basis 3/ Over 50%	26(d)3	12	N
0970	Deprec Basis 3/ Over 50%	26(e)3	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
0975	Recovery Period 3/ Over 50%	26(f)3	2	N
0985	Method 3/Over 50%	26(g)3	7	AN
0990	Deprec Deduction 3/ Over 50%	26(h)3	12	N
1000	179 Expense 3/ Over 50%	26(i)3	12	N
*1010	Description 1/ < or = 50%	27(a)1	10	AN or "STMbnn"
+1020	Dt Service 1/ < or = 50%	27(b)1	8	YYYYMMDD
+1030	Percent Use 1/ < or = 50%	27(c)1	6	R
+1040	Cost or Basis 1/ < or = 50%	27(d)1	12	N
+1050	Deprec Basis 1/ < or = 50%	27(e)1	12	N
+1055	Recovery Period 1/ < or = 50%	27(f)1	2	N
+1060	Convention 1/ < or = 50%	27(g)1	3	Values: "HY", "MM", "MQ", "PRE" or blank
+1070	Deprec Deduction 1/ < or = 50%	27(h)1	12	N
1090	Description 2/ < or = 50%	27(a)2	10	AN
1100	Dt Service 2/ < or = 50%	27(b)2	8	YYYYMMDD
1110	Percent Use 2/ < or = 50%	27(c)2	6	R
1120	Cost or Basis 2/ < or = 50%	27(d)2	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
1130	Deprec Basis 2/ < or = 50%	27(e)2	12	N
1135	Recovery Period 2/ < or = 50%	27(f)2	2	N
1140	Convention 2/ < or = 50%	27(g)2	3	Values: "HY", "MM", "MQ", "PRE" or blank
1150	Deprec Deduction 2/ < or = 50%	27(h)2	12	N
1170	Description 3/ < or = 50%	27(a)3	10	AN
1180	Dt Service 3/ < or = 50%	27(b)3	8	YYYYMMDD
1190	Percent Use 3/ < or = 50%	27(c)3	6	R
1200	Cost or Basis 3/ < or = 50%	27(d)3	12	N
1210	Deprec Basis 3/ < or = 50%	27(e)3	12	N
1215	Recovery Period 3/ < or = 50%	27(f)3	2	N
1220	Convention 3/ < or = 50%	27(g)3	3	Values: "HY", "MM", "MQ", "PRE" or blank
1230	Deprec Deduction 3/ < or - 50%	27(h)3	12	N
1500	Total Depreciation	28(h)	12	N
1600	Total Sect 179 Expense	29(i)	12	N
*1620	Business Miles 1	30(a)	6	N or "STMbnn"
+1630	Commuting Miles 1	31(a)	6	N
+1640	Other Personal Miles 1	32(a)	6	N

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Field No.	Identification	Form Ref.	Length	Field Description
+1645	Total Miles 1	33(a)	6	N
1660	Business Miles 2	30(b)	6	N
1670	Commuting Miles 2	31(b)	6	N
1680	Other Personal Miles 2	32(b)	6	N
1685	Total Miles 2	33(b)	6	N
1700	Business Miles 3	30(c)	6	N
1710	Commuting Miles 3	31(c)	6	N
1720	Other Personal Miles 3	32(c)	6	N
1725	Total Miles 3	33(c)	6	N
1740	Business Miles 4	30(d)	6	N
1750	Commuting Miles 4	31(d)	6	N
1760	Other Personal Miles 4	32(d)	6	N
1765	Total Miles 4	33(d)	6	N
1780	Business Miles 5	30(e)	6	N
1790	Commuting Miles 5	31(e)	6	N
1800	Other Personal Miles 5	32(e)	6	N
1805	Total Miles 5	33(e)	6	N
1820	Business Miles 6	30(f)	6	N
1830	Commuting Miles 6	31(f)	6	N
1840	Other Personal Miles 6	32(f)	6	N
1845	Total Miles 6	33(f)	6	N

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Field No.	Identification	Form Ref.	Length	Field Description
*1850	Vehicle Available Yes 1	34(a)	6	"X", "STMbnn" or blank
+1860	Vehicle Available No 1	34(a)	1	"X" or blank
+1863	Primary Use by Over 5% Owner/Relative Yes 1	35(a)	1	"X" or blank
+1867	Primary Use by Over 5% Owner/Relative No 1	35(a)	1	"X" or blank
+1870	Another Vehicle Yes 1	36(a)	1	"X" or blank
+1880	Another Vehicle No 1	36(a)	1	"X" or blank
1910	Vehicle Available Yes 2	34(b)	1	"X" or blank
1920	Vehicle Available No 2	34(b)	1	"X" or blank
1923	Primary Use by Over 5% Owner/Relative Yes 2	35(b)	1	"X" or blank
1927	Primary Use by Over 5% Owner/Relative No 2	35(b)	1	"X" or blank
1930	Another Vehicle Yes 2	36(b)	1	"X" or blank
1940	Another Vehicle No 2	36(b)	1	"X" or blank
1970	Vehicle Available Yes 3	34(c)	1	"X" or blank
1980	Vehicle Available No 3	34(c)	1	"X" or blank
1983	Primary Use by Over 5% Owner/Relative Yes 3	35(c)	1	"X" or blank

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Field No.	Identification	Form Ref.	Length	Field Description
1987	Primary Use by Over 5% Owner/Relative No 3	35(c)	1	"X" or blank
1990	Another Vehicle Yes 3	36(c)	1	"X" or blank
2000	Another Vehicle No 3	36(c)	1	"X" or blank
2030	Vehicle Available Yes 4	34(d)	1	"X" or blank
2040	Vehicle Available No 4	34(d)	1	"X" or blank
2043	Primary Use by Over 5% Owner/Relative Yes 4	35(d)	1	"X" or blank
2047	Primary Use by Over 5% Owner/Relative No 4	35(d)	1	"X" or blank
2050	Another Vehicle Yes 4	36(d)	1	"X" or blank
2060	Another Vehicle No 4	36(d)	1	"X" or blank
2090	Vehicle Available Yes 5	34(e)	1	"X" or blank
2100	Vehicle Available No 5	34(e)	1	"X" or blank
2103	Primary Use by Over 5% Owner/Relative Yes 5	35(e)	1	"X" or blank
2107	Primary Use by Over 5% Owner/Relative No 5	35(e)	1	"X" or blank
2110	Another Vehicle Yes 5	36(e)	1	"X" or blank
2120	Another Vehicle No 5	36(e)	1	"X" or blank

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Field No.	Identification	Form Ref.	Length	Field Description
2150	Vehicle Available Yes 6	34(f)	1	"X" or blank
2160	Vehicle Available No 6	34(f)	1	"X" or blank
2163	Primary Use by Over 5% Owner/Relative Yes 6	35(f)	1	"X" or blank
2167	Primary Use by Over 5% Owner/Relative No 6	35(f)	1	"X" or blank
2170	Another Vehicle Yes 6	36(f)	1	"X" or blank
2180	Another Vehicle No 6	36(f)	1	"X" or blank
2190	Commuting Statement Yes	37	1	"X" or blank
2200	Commuting Statement No	37	1	"X" or blank
2210	Non-Commuting Statement Yes	38	1	"X" or blank
2220	Non-Commuting Statement No	38	1	"X" or blank
2230	All Personal Use Yes	39	1	"X" or blank
2240	All Personal Use No	39	1	"X" or blank
2250	More Than 5 Yes	40	1	"X" or blank
2260	More Than 5 No	40	1	"X" or blank
2270	Meet Requirements Yes	41	1	"X" or blank
2280	Meet Requirements No	41	1	"X" or blank
*2290	Descrip of Costs 1	42(a)1	20	AN or "STMbnn"
+2300	Date Amortiz. 1	42(b)1	8	YYYYMMDD

FORM 4562 PAGE 2 Depreciation and Amortization

Field No.	Identification	Form Ref.	Length	Field Description
+2310	Amortizable Amt 1	42(c)1	12	N
+2320	Code Section 1	42(d)1	9	AN
+2330	Amortization Period or Percentage 1	42(e)1	6	AN
+2340	Amortization 1	42(f)1	12	N
2350	Descrip of Costs 2	42(a)2	20	AN
2360	Date Amortiz. 2	42(b)2	8	YYYYMMDD
2370	Amortizable Amt 2	42(c)2	12	N
2380	Code Section 2	42(d)2	9	AN
2390	Amortization Period or Percentage 2	42(e)2	6	AN
2400	Amortization 2	42(f)2	12	N
2410	Amortization Pre-Current Year Property	43	12	N
2420	Total Amortization	44	12	N
	Record Terminus Character		1	Value "#"

FORM 4563 Exclusion of Income For Bona Fide Residents ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0716" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "FRMbbb"
0001	Form Number		6	"4563bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Name of Taxpayer with Exclusion		35	AN
0020	Taxpayer SSN		9	N
0030	Date Bona Fide Residence Began	1	8	DT
0040	Date Bona Fide Residence Ended		8	YYYYMMDD or Blank, and literal "CONTINUE"
0050	Rented Room	2	1	"X" or blank
0060	Rented House or Apartment	2	1	"X" or blank
0070	Quarters Furnished by Employer	2	1	"X" or blank
0080	Purchased Home	2	1	"X" or blank
0090	Family Living with You - Yes	3a	1	"X" or blank

FORM 4563 Exclusion of Income For Bona Fide Residents ...

Field No.	Identification	Form Ref.	Length	Field Description
0100	Family Living with You - No	3a	1	"X" or blank
*0110	Yes - Relationship	3b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "SPOUSE", "OTHER" or "STMbnn"
+0120	Period	3b	25	AN
0130	Maintain Home Outside American Samoa - Yes	4a	1	"X" or blank
0140	Maintain Home Outside American Samoa - No	4a	1	"X" or blank
*0150	Home Address	4b	60	AN, "STMbnn" or blank
+0160	Home Status	4b	6	"RENTED" or blank
*+0170	Occupant Name	4b	35	AN, "STMbnn" or blank
+0180	Occupant Relationship	4b	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", DAUGHTER", "SPOUSE", "OTHER"

FORM 4563 Exclusion of Income For Bona Fide Residents ...

Field No.	Identification	Form Ref.	Length	Field Description
0190	Employer's Name	5	45 (&)	AN, Allowable Special Characters are: Space (), less-than (<), hyphen (-), and ampersand
0200	Employer's Address	5	70	AN, Allowable Special Characters are: Space (), slash (/), hyphen (-), and literal "NONE"
*0210	Date Left American Samoa - 1	6a-1	8	DT or blank, "STMbnn"
+0220	Date Returned To American Samoa - 1	6b-1	8	DT or blank
+0230	Number of Days Absent - 1	6c-1	3	"nnn" or blank
+0240	Reason for Absence - 1	6d-1	35	AN or blank
0250	Date Left American Samoa - 2	6a-2	8	DT or blank
0260	Date Returned To American Samoa - 2	6b-2	8	DT or blank
0270	Number of Days Absent - 2	6c-2	3	"nnn" or blank
0280	Reason for Absence - 2	6d-2	35	AN or blank
0290	Date Left American Samoa - 3	6a-3	8	DT or blank
0300	Date Returned To American Samoa - 3	6b-3	8	DT or blank
0310	Number of Days Absent - 3	6c-3	3	"nnn" or blank

FORM 4563 Exclusion of Income For Bona Fide Residents ...

Field No.	Identification	Form Ref.	Length	Field Description
0320	Reason for Absence - 3	6d-3	35	AN or blank
0330	Date Left American Samoa - 4	6a-4	8	DT or blank
0340	Date Returned to American Samoa - 4	6b-4	8	DT or blank
0350	Number of Days Absent - 4	6c-4	3	"nnn" or blank
0360	Reason for Absence - 4	6d-4	35	AN or blank
0370	Wages, Salaries, Tips, etc.	7	12	N
0380	Taxable Interest	8	12	N
0390	Ordinary Dividends	9	12	N
0400	Business Income	10	12	N
0410	Capital Gain	11	12	N
0420	Rental Real Estate, Royalties, etc	12	12	N
0430	Farm Income	13	12	N
*0440	Type of Other Income	14	6	"AN", "MSA", "LTC", or "STMbnn" or blank
+0445	Amount of Other Income	14	12	N
0450	Total Other Income	14	12	N
0460	Amount Excluded From Gross Income	15	12	N
	Record Terminus Character		1	Value "#"

FORM 4684 PAGE 1 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0759" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4684bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000005
*0010	Property Desc A (1)	1A	56	AN or "STMbnn"
+0020	Cost or Other Basis (1)	2A	12	N
+0030	Insurance (1)	3A	12	N
*+0040	Gain from Casualty or Theft (1)	4A	12	N or "STMbnn"
+0050	Fair Market Value Before Theft (1)	5A	12	N
+0060	Fair Market Value After Theft (1)	6A	12	N
+0070	Line 5 minus Line 6 (1)	7A	12	N
+0080	Smaller of Line 2 or Line 7 (1)	8A	12	N
+0090	Line 8 minus line 3 (1)	9A	12	N

FORM 4684 PAGE 1 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
0100	Property Desc B (2)	1B	56	AN
0110	Cost or Other Basis (2)	2B	12	N
0120	Insurance (2)	3B	12	N
0130	Gain from Casualty or Theft (2)	4B	12	N
0140	Fair Market Value Before Theft (2)	5B	12	N
0150	Fair Market Value After Theft (2)	6B	12	N
0160	Line 5 minus Line 6 (2)	7B	12	N
0170	Smaller of Line 2 or Line 7 (2)	8B	12	N
0180	Line 8 minus Line 3 (2)	9B	12	N
0190	Property Desc C (3)	1C	56	AN
0200	Cost or Other Basis (3)	2C	12	N
0210	Insurance (3)	3C	12	N
0220	Gain from Casualty or Theft (3)	4C	12	N
0230	Fair Market Value Before Theft (3)	5C	12	N
0240	Fair Market Value After Theft (3)	6C	12	N
0250	Line 5 minus Line 6 (3)	7C	12	N
0260	Smaller of Line 2 or Line 7 (3)	8C	12	N

FORM 4684 PAGE 1 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
0270	Line 8 minus Line 3 (3)	9C	12	N
0280	Property Desc D (4)	1D	56	AN
0290	Cost or Other Basis (4)	2D	12	N
0300	Insurance (4)	3D	12	N
0310	Gain from Casualty or Theft (4)	4D	12	N
0320	Fair Market Value Before Theft (4)	5D	12	N
0330	Fair Market Value After Theft (4)	6D	12	N
0340	Line 5 minus Line 6 (4)	7D	12	N
0350	Smaller of Line 2 or Line 7 (4)	8D	12	N
0360	Line 8 minus Line 3 (4)	9D	12	N
0370	Total Casualty or Theft Loss	10D	12	N
0380	Casualty or Theft Loss Limit	11D	12	N
0390	Net Casualty or Theft Loss	12D	12	N
0400	Total Line 12 Amount	13D	12	N
0410	Total Casualty or Theft Gain	14D	12	N
0420	Line 14 more than Line 13	15D	12	N

FORM 4684 PAGE 1 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
0430	Line 13 more than Line 14	16D	12	N
0440	10% of Adjusted Gross Income	17D	12	N
0450	Line 16 minus Line 17	18D	12	N
	Record Terminus Character		1	Value "#"

FORM 4684 PAGE 2 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1075" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0460	Record ID		6	"FRMbbb"
0461	Form Number		6	"4684bb"
0462	Page Number		5	"PG02b"
0463	Taxpayer Identification Number		9	N (Primary SSN)
0464	Filler		1	blank
0465	Form Occurrence Number		7	N | 0000001 - 0000005
*0470	Property Desc A (1)	19A	56	AN or "STMbnn"
+0480	Cost or Adj Basis (1)	20A	12	N
+0490	Insurance (1)	21A	12	N
*+0500	Gain from Casualty or Theft (1)	22A	12	N or "STMbnn"
+0510	Fair Market Value Before Theft (1)	23A	12	N
+0520	Fair Market Value After Theft (1)	24A	12	N
+0530	Net Fair Market (1)	25A	12	N
+0540	Property Basis or Net Fair Market (1)	26A	12	N
+0550	Net Property Loss (1)	27A	12	N
0560	Property Desc B (2)	19B	56	AN

FORM 4684 PAGE 2 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
0570	Cost or Adj Basis (2)	20B	12	N
0580	Insurance (2)	21B	12	N
0590	Gain from Casualty or Theft (2)	22B	12	N
0600	Fair Market Value Before Theft (2)	23B	12	N
0610	Fair Market Value After Theft (2)	24B	12	N
0620	Net Fair Market (2)	25B	12	N
0630	Property Basis or Net Fair Market (2)	26B	12	N
0640	Net Property Loss (2)	27B	12	N
0650	Property Desc C (3)	19C	56	AN
0660	Cost or Adj Basis (3)	20C	12	N
0670	Insurance (3)	21C	12	N
0680	Gain from Casualty or Theft (3)	22C	12	N
0690	Fair Market Value Before Theft (3)	23C	12	N
0700	Fair Market Value After Theft (3)	24C	12	N
0710	Net Fair Market (3)	25C	12	N
0720	Property Basis or Net Fair Market (3)	26C	12	N
0730	Net Property Loss (3)	27C	12	N

FORM 4684 PAGE 2 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
0740	Property Desc D (4)	19D	56	AN
0750	Cost or Adj Basis (4)	20D	12	N
0760	Insurance (4)	21D	12	N
0770	Gain from Casualty or Theft (4)	22D	12	N
0780	Fair Market Value Before Theft (4)	23D	12	N
0790	Fair Market Value After Theft (4)	24D	12	N
0800	Net Fair Market (4)	25D	12	N
0810	Property Basis or Net Fair Market (4)	26D	12	N
0820	Net Property Loss (4)	27D	12	N
0830	Total Casualty or Theft Loss	28D	12	N
*0840	Short - Casualty or Theft Desc (1)	29(a)	25	AN or "STMbnn"
+0850	Short - Trade or Rental Property (1)	29(b)(i)	12	N
+0860	Short - Income Producing Property (1)	29(b)(ii)	12	N
+0870	Short - Gains from Casualties or Thefts (1)	29(b)(c)	12	N
0880	Short - Casualty or Theft Desc (2)	29(a)	25	AN
0890	Short - Trade or Rental Property (2)	29(b)(i)	12	N

FORM 4684 PAGE 2 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
0900	Short - Income Producing Property (2)	29(b)(ii)	12	N
0910	Short - Gains from Casualties or Thefts (2)	29(c)	12	N
0920	Short - Totals Trade, Business	30(b)(i)	12	N
0930	Short - Totals Income Producing Property	30(b)(ii)	12	N
0940	Short - Totals Gains from Casulties or Thefts	30(c)	12	N
0948	PAL Indicator	31(c)	3	"PAL" or blank
0950	Net Gain or (Loss)	31(c)	12	N
0958	PAL Indicator	32(c)	3	"PAL" or blank
0960	Amount on Line 30(b)(ii)	32(c)	12	N
0970	Casualty or Theft Gains from F4797	33(c)	12	N
*0980	Long - Casualty or Theft Desc (1)	34(a)	25	AN or "STMbnn"
+0990	Long - Trade Rental Property (1)	34(b)(i)	12	N
+1000	Long - Income Producing Property (1)	34(b)(ii)	12	N
+1010	Long - Gains from Casualties or Thefts(1)	34(c)	12	N

FORM 4684 PAGE 2 Casualties and Thefts

Field No.	Identification	Form Ref.	Length	Field Description
1020	Long - Casualty or Theft Desc (2)	34(a)	25	AN
1030	Long - Trade Rental Property (2)	34(b)(i)	12	N
1040	Long - Income Producing Property (2)	34(b)(ii)	12	N
1050	Long - Gains from Casualties or Thefts (2)	34(c)	12	N
1060	Long - Total Losses Trade, Business	35(b)(i)	12	N
1070	Long - Total Losses Income Producing Property	35(b)(ii)	12	N
1080	Long - Total Gains	36(c)	12	N
1090	Long - Line 35 Amounts cols (b)(i) and (b)(ii)	37(c)	12	N
1098	PAL Indicator	38(a)	3	"PAL" or blank
1100	Net Gain or (Loss)	38(a)	12	N
1108	PAL Indicator	38(b)	3	"PAL" or blank
1110	Line 35 Amount Col (b)(ii)	38(b)	12	N
1120	Loss equal to or smaller than Gain	39	12	N

Record Terminus Character 1 Value "#"

FORM 4797 PAGE 1 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0894" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4797bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0030	Current Year Gross Proceeds	1	12	N
*0040	Property Desc 1	2a(1)	15	AN or "STMbnn"
+0050	Date Acquired 1	2b(1)	8	YYYYMMDD or "INHERIT" or blank
+0060	Date Sold 1	2c(1)	8	YYYYMMDD
+0070	Gross Sales Price 1	2d(1)	12	N or "LIKE-KIND"
+0080	Depreciation Allwd 1	2e(1)	12	N
+0090	Cost/Other Basis 1	2f(1)	12	N
+0095	Property Gain/Loss 1	2g(1)	12	N
0120	Property Desc 2	2a(2)	15	AN
0130	Date Acquired 2	2b(2)	8	YYYYMMDD or "INHERIT" or blank
0140	Date Sold 2	2c(2)	8	YYYYMMDD

FORM 4797 PAGE 1 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
0150	Gross Sales Price 2	2d(2)	12	N or "LIKE-KIND"
0160	Depreciation Allwd 2	2e(2)	12	N
0170	Cost/Other Basis 2	2f(2)	12	N
0175	Property Gain/Loss 2	2g(2)	12	N
0200	Property Desc 3	2a(3)	15	AN
0210	Date Acquired 3	2b(3)	8	YYYYMMDD or "INHERIT" or blank
0220	Date Sold 3	2c(3)	8	YYYYMMDD
0230	Gross Sales Price 3	2d(3)	12	N or "LIKE-KIND"
0240	Depreciation Allwd 3	2e(3)	12	N
0250	Cost/Other Basis 3	2f(3)	12	N
0255	Property Gain/Loss 3	2g(3)	12	N
0280	Property Desc 4	2a(4)	15	AN
0290	Date Acquired 4	2b(4)	8	YYYYMMDD or "INHERIT" or blank
0300	Date Sold 4	2c(4)	8	YYYYMMDD
0310	Gross Sales Price 4	2d(4)	12	N or "LIKE-KIND"
0320	Depreciation Allwd 4	2e(4)	12	N
0330	Cost/Other Basis 4	2f(4)	12	N
0335	Property Gain/Loss 4	2g(4)	12	N
0440	Gain/Loss (Form 4684 Sec B Gain)	3(g)	12	N
0450	Gain/Loss (Form 6252 Sec 1231)	4(g)	12	N
0456	Gain/Loss (Form 8824 Sec 1231)	5(g)	12	N or blank

FORM 4797 PAGE 1 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
0461	Gain from Part III	6(g)	12	N
0482	Tot Property Gain/ Loss	7(g)	12	N
0500	Nonrecaptured Net Sec 1231 Prior Year Losses	8(g)	12	N
0511	Tot Gain/Loss (Sec 1231 Recapture)	9(g)	12	N
*0520	Property Held Desc 1	10a(1)	15	AN or "STMbnn"
+0530	Date Acquired 1	10b(1)	8	YYYYMMDD or "INHERIT" or blank
+0540	Date Sold 1	10c(1)	8	YYYYMMDD
+0550	Gross Sales Price 1	10d(1)	12	N
+0560	Depreciation Allwd 1	10e(1)	12	N
+0570	Cost/Other Basis 1	10f(1)	12	N
+0575	Property Held Gain/ Loss 1	10g(1)	12	N
0600	Property Held Desc 2	10a(2)	15	AN
0610	Date Acquired 2	10b(2)	8	YYYYMMDD or "INHERIT" or blank
0620	Date Sold 2	10c(2)	8	YYYYMMDD
0630	Gross Sales Price 2	10d(2)	12	N
0640	Depreciation Allwd 2	10e(2)	12	N
0650	Cost/Other Basis 2	10f(2)	12	N
0655	Property Held Gain/ Loss 2	10g(2)	12	N
0680	Property Held Desc 3	10a(3)	15	AN

FORM 4797 PAGE 1 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
0690	Date Acquired 3	10b(3)	8	YYYYMMDD or "INHERIT" or blank
0700	Date Sold 3	10c(3)	8	YYYYMMDD
0710	Gross Sales Price 3	10d(3)	12	N
0720	Depreciation Allwd 3	10e(3)	12	N
0730	Cost/Other Basis 3	10f(3)	12	N
0735	Property Held Gain/ Loss 3	10g(3)	12	N
0760	Property Held Desc 4	10a(4)	15	AN
0770	Date Acquired 4	10b(4)	8	YYYYMMDD or "INHERIT" or blank
0780	Date Sold 4	10c(4)	8	YYYYMMDD
0790	Gross Sales Price 4	10d(4)	12	N
0800	Depreciation Allwd 4	10e(4)	12	N
0810	Cost/Other Basis 4	10f(4)	12	N
0815	Property Held Gain/ Loss 4	10g(4)	12	N
0925	Total Ordinary Loss	11(g)	12	N
0930	Total Property Gain or Nonrecap Loss Part I	12(g)	12	N
0940	Gain from Part III Summary	13(g)	12	N
0948	PAL Indicator	14	3	"PAL" or blank
0955	Net Gain/Loss from Form 4684	14(g)	12	N
0970	Ordinary Gain from Form 6252	15(g)	12	N

FORM 4797 PAGE 1 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
0974	Form 8824 Ordinary Gain/Loss for Entire Yr	16(g)	12	N or blank
1005	Combine Lines 10 through 16	17	12	N
1010	Enter Amount from Line 17	18	12	N
1020	Form 4684 Loss	18a	12	N
1030	Redetermined Gain/ Loss	18b	12	N
	Record Terminus Character		1	Value "#"

FORM 4797 PAGE 2 Sales of Business Property

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

FORM 4797 PAGE 2 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
1150	Date Sold (2)	19(B)	8	YYYYMMDD
1160	Gross Sales Price (2)	20(B)	12	N
1170	Cost Or Other Basis Plus Exp of Sale (2)	21(B)	12	N
1180	Depreciation Allowed (2)	22(B)	12	N
1190	Adjusted Basis (2)	23(B)	12	N
1200	Total Gain (2)	24(B)	12	N
1210	Property Description (3)	19(C)	40	AN
1220	Date Acquired (3)	19(C)	8	YYYYMMDD
1230	Date Sold (3)	19(C)	8	YYYYMMDD
1240	Gross Sales Price (3)	20(C)	12	N
1250	Cost Or Other Basis Plus Exp of Sale (3)	21(C)	12	N
1260	Depreciation Allowed (3)	22(C)	12	N
1270	Adjusted Basis (3)	23(C)	12	N
1280	Total Gain (3)	24(C)	12	N
1290	Property Description (4)	19(D)	40	AN
1300	Date Acquired (4)	19(D)	8	YYYYMMDD
1310	Date Sold (4)	19(D)	8	YYYYMMDD
1320	Gross Sales Price (4)	20(D)	12	N

FORM 4797 PAGE 2 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
1330	Cost Or Other Basis Plus Exp of Sale (4)	21(D)	12	N
1340	Depreciation Allowed (4)	22(D)	12	N
1350	Adjusted Basis (4)	23(D)	12	N
1360	Total Gain (4)	24(D)	12	N
*1370	Depreciation For Property (1)	25a (A)	12	N or "STMbnn"
+1380	Section 1245 Property Accepted Amount (1)	25b (A)	12	N
1390	Depreciation For Property (2)	25a (B)	12	N
1400	Section 1245 Property Accepted Amount (2)	25b (B)	12	N
1410	Depreciation For Property (3)	25a (C)	12	N
1420	Section 1245 Property Accepted Amount (3)	25b (C)	12	N
1430	Depreciation For Property (4)	25a (D)	12	N
1440	Section 1245 Property Accepted Amount (4)	25b (D)	12	N
*1450	Additional Depreciation After 12/31/75 (1)	26a (A)	12	N or "STMbnn"
+1460	Applicable Pcntg Amt (1)	26b (A)	12	N

FORM 4797 PAGE 2 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
+1470	Gain Less Depreciation After 12/31/75 (1)	26c (A)	12	N
+1480	Additional Deprec Aft 12/31/69, Bef 1/ 1/76 (1)	26d (A)	12	N
*+1490	Applicable Pcntg Amt (1)	26e (A)	12	N or "STMbnn"
+1500	Section 291 Amount (1)	26f (A)	12	NO ENTRY
+1510	Itemized Depreciation (1)	26g (A)	12	N
1520	Additional Depreciation After 12/31/75 (2)	26a (B)	12	N
1530	Applicable Pcntg Amt (2)	26b (B)	12	N
1540	Gain Less Depreciation After 12/31/75 (2)	26c (B)	12	N
1550	Additional Deprec Aft 12/31/69, Bef 1/ 1/76 (2)	26d (B)	12	N
1560	Applicable Pcntg Amt (2)	26e (B)	12	N
1570	Section 291 Amount (2)	26f (B)	12	NO ENTRY
1580	Itemized Depreciation (2)	26g (B)	12	N
1590	Additional Depreciation After 12/31/75 (3)	26a (C)	12	N

FORM 4797 PAGE 2 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
1600	Applicable Pcntg Amt (3)	26b (C)	12	N
1610	Gain Less Depreciation After 12/31/75 (3)	26c (C)	12	N
1620	Additional Deprec Aft 12/31/69, Bef 1/ 1/75 (3)	26d (C)	12	N
1630	Applicable Pcntg Amt (3)	26e (C)	12	N
1640	Section 291 Amount (3)	26f (C)	12	NO ENTRY
1650	Itemized Depreciation (3)	26g (C)	12	N
1660	Additional Depreciation After 12/31/75 (4)	26a (D)	12	N
1670	Applicable Pcntg Amt (4)	26b (D)	12	N
1680	Gain Less Depreciation After 12/31/75 (4)	26c (D)	12	N
1690	Additional Deprec Aft 12/31/69, Bef 1/ 1/75 (4)	26d (D)	12	N
1700	Applicable Pctng Amt (4)	26e (D)	12	N
1710	Section 291 Amount (4)	26f (D)	12	NO ENTRY
1720	Itemized Depreciation (4)	26g (D)	12	N
*1730	Soil Water Land Clearing Exp (1)	27a (A)	12	N or "STMbnn"

FORM 4797 PAGE 2 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
+1740	Applicable Pcntg Amt (1)	27b (A)	12	N
+1750	Smaller of Total Gain or Applicable Pcntg (1)	27c (A)	12	N
1760	Soil Water Land Clearing Exp (2)	27a (B)	12	N
1770	Applicable Pcntg Amt (2)	27b (B)	12	N
1780	Smaller of Total Gain or Applicable Pcntg (2)	27c (B)	12	N
1790	Soil Water Land Clearing Exp (3)	27a (C)	12	N
1800	Applicable Pcntg Amt (3)	27b (C)	12	N
1810	Smaller of Total Gain or Applicable Pcntg (3)	27c (C)	12	N
1820	Soil Water Land Clearing Exp (4)	27a (D)	12	N
1830	Applicable Pcntg Amt (4)	27b (D)	12	N
1840	Smaller of Total Gain or Applicable Pcntg (4)	27c (D)	12	N
*1850	Intangible Drilling & Devlpmt Costs (1)	28a (A)	12	N or "STMbnn"
+1860	Smaller of Total Gain or Intangible (1)	28b (A)	12	N
1870	Intangible Drilling & Devlpmt Costs (2)	28a (B)	12	N

FORM 4797 PAGE 2 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
1880	Smaller of Total Gain or Intangible (2)	28b (B)	12	N
1890	Intangible Drilling & Devlpmt Cost (3)	28a (C)	12	N
1900	Smaller of Total Gain or Intangible (3)	28b (C)	12	N
1910	Intangible Drilling & Devlpmt Costs (4)	28a (D)	12	N
1920	Smaller of Total Gain or Intangible (4)	28b (D)	12	N
*1930	Applicable Pcntg Excluded From Income (1)	29a (A)	12	N or "STMbnn"
+1940	Smaller Tot Gain/ Applicable Excluded from Inc (1)	29b (A)	12	N
1950	Applicable Pcntg Excluded From Income (2)	29a (B)	12	N
1960	Smaller Tot Gain/ Applicable Excluded from Inc (2)	29b (B)	12	N
1970	Applicable Pcntg Excluded From Income (3)	29a (C)	12	N
1980	Smaller Tot Gain/ Applicable Excluded from Inc (3)	29b (C)	12	N
1990	Applicable Pcntg Excluded From Income (4)	29a (D)	12	N

FORM 4797 PAGE 2 Sales of Business Property

Field No.	Identification	Form Ref.	Length	Field Description
2000	Smaller Tot Gain/ Applicable Excluded from Inc (4)	29b (D)	12	N
2010	Total Gains For All Properties	30	12	N
2020	Part III Exclusions	31	12	N
2030	Part III Net Gains	32	12	N or "NA"
*2070	Sect 179 Expense Ded	33a	12	N or "STMbnn"
+2080	Sect 280F Rcvry Ded	33b	12	N
2090	Sect 179 Depreciation or Recovery Deduction	34a	12	N
2100	Sect 280F Depreciation or Recovery Deduction	34b	12	N
2110	Sect 179 Recapture Amount	35a	12	N
2120	Sect 280F Recapture Amount	35b	12	N
	Record Terminus Character		1	Value "#"

FORM 4835 Farm Rental Income and Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0753" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4835bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000004
0010	EIN		9	N or blank
0030	Farm Participation-Yes	A	1	"X" or blank
0035	Farm Participation-No	A	1	"X" or blank
0050	Income Production of Livestock	1	12	N
0060	Total Coop Distribution	2a	12	N
0075	Taxable Amount	2b	12	N
0090	Agricultural Program Payments	3a	12	N
0095	Taxable Amount	3b	12	N
@0100	Commodity Credit Loans Explan	4a	6	"STMbnn" or blank

FORM 4835 Farm Rental Income and Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0110	Commodity Credit Loans Amt	4a	12	N
0112	Commodity Credit Loans Forfeited	4b	12	N
0115	Taxable Amount	4c	12	N
0120	Crop Insur Proceeds Amt	5a	12	N
0122	Taxable Amount	5b	12	N
@0123	Election to Def Explanation	5c	6	"STMbnn" or blank
0124	Election to Defer Ind	5c	1	"X" or blank
0126	Deferred Amount	5d	12	N
0140	Other Income, Fed & State Tax Cr	6	12	N
0150	Gross Farm Rents	7	12	N
0165	Car and Truck Expense	8	12	N
0170	Chemicals	9	12	N
0180	Conservation Expenses	10	12	N
0185	Custom Hire (Machine Work)	11	12	N
0190	Depreciation/Sec. 179 Expense Deduction	12	12	N
0200	Employee Benefit Program	13	12	N
0210	Feed Purchased	14	12	N

FORM 4835 Farm Rental Income and Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0220	Fertilizer and lime	15	12	N
0230	Freight, Trucking	16	12	N
0240	Gasoline, fuel oil	17	12	N
0250	Insurance	18	12	N
@0255	Form 1098 Explanation	19a	6	"STMbnn" or blank
0260	Mortgage Interest Paid	19a	12	N
@0265	1098 Name/Address		6	"STMbnn" or blank
0270	Other Interest	19b	12	N
0280	Labor Hired	20	12	N
0320	Pension/ Profit-sharing Plans	21	12	N
0330	Rent or Lease Deduction Machinery/ Equipment	22a	12	N
0335	Rent or Lease Deduction Farm/ Pasture/Animals	22b	12	N
0340	Repairs, Maintenance	23	12	N
0350	Seeds, Plants Purchased	24	12	N
0370	Storage, Warehousing	25	12	N
0380	Supplies Purchased	26	12	N
0390	Taxes	27	12	N
0400	Utilities	28	12	N
0410	Veterinary Fees Medicine Breeding	29	12	N

FORM 4835 Farm Rental Income and Expenses

Field No.	Identification	Form Ref.	Length	Field Description
*0420	Other Expenses Desc a	30a	15	AN or "STMbnn"
+0430	Other Expense Amount a	30a	12	N
0440	Other Expenses Desc b	30b	15	AN
0450	Other Expense Amount b	30b	12	N
0460	Other Expenses Desc c	30c	15	AN
0470	Other Expense Amount c	30c	12	N
0480	Other Expenses Desc d	30d	15	AN
0490	Other Expense Amount d	30d	12	N
0500	Other Expenses Desc e	30e	15	AN
0510	Other Expense Amount e	30e	12	N
0511	Other Expenses Desc f	30f	15	AN
0512	Other Expense Amount f	30f	12	N
0513	Other Expenses Desc g	30g	15	AN
0514	Other Expense Amount g	30g	12	N
0600	Deductions from Part II (Total Expenses)	31	12	N

FORM 4835 Farm Rental Income and Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0605	PAL Indicator	32	3	"PAL" or blank
0610	Net Farm Rent Profit	32	12	N
0615	All is At Risk Ind	33a	1	"X" or blank
0620	Some is Not at Risk	33b	1	"X" or blank
0630	Net Farm Rent (Loss)	33c	12	N
	Record Terminus Character		1	Value "#"

FORM 4952 Investment Interest Expense Deduction

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0239" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4952bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Investment Interest Expense	1	12	N
0020	Carryover Disallowed Interest Expense	2	12	N
0030	Total Investment Interest	3	12	N
0032	Investment Property Gross Income	4a	12	N
0070	Qualified Dividends	4b	12	N
0080	Subtract Line 4b from Line 4a	4c	12	N
0090	Disposed Net Gain	4d	12	N
0100	Disposed Net Capital Gain	4e	12	N
0102	Election Literal	4e	4	"ELEC" or blank

FORM 4952 Investment Interest Expense Deduction

Field No.	Identification	Form Ref.	Length	Field Description
0104	Election Literal Amount	4e	12	N
0110	Subtract Line 4e from Line 4d	4f	12	N
0120	Investment Capital Gain	4g	12	N
0130	Investment Income	4h	12	N
0140	Investment Expenses	5	12	N
0150	Net Investment Income	6	12	N
0160	Carry Forward Disallowed Interest Expense	7	12	N
0170	Investment Interest Expense Deduction	8	12	N
	Record Terminus Character		1	Value "#"

FORM 4970 Tax on Accumulation Distribution of...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0827" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4970bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Name of Person Subject to Trust Tax	A	35	A, hyphen (-), less than (<), or blank
0020	SSN of Person Subject to Trust Tax	B	9	N
0030	Name of Trust	C	35	AN
0040	Street Address	C	35	AN
0050	City/State/Zip	C	33	AN
0060	Employer Identification Number	D	9	N
0070	Domestic Indicator	E	1	"X" or blank
0080	Foreign Indicator	E	1	"X" or blank
0090	Beneficiary Date of Birth	F	8	DT
0100	Number of Trust Distributions	G	2	N

FORM 4970 Tax on Accumulation Distribution of...

Field No.	Identification	Form Ref.	Length	Field Description
0110	Prior Years Dist. Amt.	1	12	N
0120	Pre-Born/21 Dist. Amt.	2	12	N
0130	Net Distribution Amount	3	12	N
0140	Net Amount Tax	4	12	N
0150	Total Amount	5	12	N
0160	Tax Exempt Interest	6	12	N
0170	Taxable Amount	7	12	N
0180	Number of Dist. Years	8	2	N
0190	Annual Average of Dist. Amount	9	12	N
0200	Quarter Average of Dist. Amount	10	12	N
0210	Number of Accounted Earlier Years	11	2	N
0220	Recomputing Average	12	12	N
0230	Prior Year Pre-Dist. Taxable Income (a)	13a	12	N
0240	Prior Year Pre-Dist. Taxable Income (b)	13b	12	N
0250	Prior Year Pre-Dist. Taxable Income (c)	13c	12	N
0260	Prior Year Pre-Dist. Taxable Income (d)	13d	12	N

FORM 4970 Tax on Accumulation Distribution of...

Field No.	Identification	Form Ref.	Length	Field Description
0270	Prior Year Pre-Dist. Taxable Income (e)	13e	12	N
0280	Mid Year Digits (a)	Part 2(a)2	4	N
0290	Mid Year Pre-Dist. Taxable Income (a)	14a	12	N
0300	Recomputing Average Repeated (a)	15a	12	N
0310	Recomputed Income (a)	16a	12	N
0320	Income Tax (a)	17a	12	N
0330	Pre-Credit Tax (a)	18a	12	N
0340	Additional Tax (a)	19a	12	N
0350	Tax Credit (a)	20a	12	N
0360	Net Tax (a)	21a	12	N
0370	Alternative Min. Tax Adjustment (a)	22a	12	N
0380	Adjusted Net Tax (a)	23a	12	N
0390	Mid Year Digits (b)	Part 2(b)	4	N
0400	Mid Year Pre-Dist. Taxable Income (b)	14b	12	N
0410	Recomputing Average Repeated (b)	15b	12	N
0420	Recomputed Income (b)	16b	12	N
0430	Income Tax (b)	17b	12	N
0440	Pre-Credit Tax (b)	18b	12	N
0450	Additional Tax (b)	19b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0460	Tax Credit (b)	20b	12	N
0470	Net Tax (b)	21b	12	N
0480	Alternative Min. Tax Adjustment (b)	22b	12	N
0490	Adjusted Net Tax (b)	23b	12	N
0500	Mid Year Digits (c)	Part 2(c)	4	N
0510	Mid Year Pre-Dist. Taxable Income (c)	14c	12	N
0520	Recomputing Average Repeated (c)	15c	12	N
0530	Recomputed Income (c)	16c	12	N
0540	Income Tax (c)	17c	12	N
0550	Pre-Credit Tax (c)	18c	12	N
0560	Additional Tax (c)	19c	12	N
0570	Tax Credit (c)	20c	12	N
0580	Net Tax (c)	21c	12	N
0590	Alternative Min. Tax Adjustment (c)	22c	12	N
0600	Adjusted Net Tax (c)	23c	12	N
0610	Adjusted Tax	24	12	N
0620	Average Adjusted Tax	25	12	N
0630	Accountable Early Years Total	26	12	N
0640	Net Amount Tax Repeated	27	12	N
0670	Accumulation Dist. Attributable Tax	28	12	N
	Record Terminus Character		1	Value "#"

FORM 4972 Tax on Lump-Sum Distributions

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0426" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4972bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Recipient Name		35	AN
0020	Recipient SSN		9	N
0024	Distribution of Qualified Plan Yes Box	1	1	"X" or blank
0026	Distribution of Qualified Plan No Box	1	1	"X" or blank
0030	Rollover Yes Box	2	1	"X" or blank
0040	Rollover No Box	2	1	"X" or blank
0042	Beneficiary of Qual Participant Yes Box	3	1	"X" or blank
0044	Beneficiary of Qual Participant No Box	3	1	"X" or blank
0084	Qual Age - Five Yr Member Yes Box	4	1	"X" or blank

FORM 4972 Tax on Lump-Sum Distributions

Field No.	Identification	Form Ref.	Length	Field Description
0086	Qual Age - Five Yr Member No Box	4	1	"X" or blank
0190	Prior Yr Distribution Yes Box	5a	1	"X" or blank
0200	Prior Yr Distribution No Box	5a	1	"X" or blank
0201	Beneficiary Distribution Yes Box	5b	1	"X" or blank
0202	Beneficiary Distribution No Box	5b	1	"X" or blank
0204	NUA Literal	6	3	"NUA" or blank
0206	NUA Worksheet Amount	6	12	N
0210	Form 1099R Capital Gain	6	12	N
0220	Capital Gain Election	7	12	N
0230	NUA Literal	8	3	"NUA" or blank
0235	NUA Included Amt.	8	12	N
0240	Ordinary Income	8	12	N
0250	Death Benefit Exclusion	9	12	N
0260	Total Taxable Amount	10	12	N
0270	Actuarial Value	11	12	N
0280	Adjusted Total Taxable Amount	12	12	N
0290	50% of Adjusted Taxable Amount	13	12	N
0300	Net Adjusted Taxable Amount	14	12	N

FORM 4972 Tax on Lump-Sum Distributions

Field No.	Identification	Form Ref.	Length	Field Description
0310	20% of Net Adjusted Taxable Amt	15	12	N
0320	Minimum Distribution Allowance	16	12	N
0330	Allowable Taxable Amount	17	12	N
0340	Federal Estate Tax	18	12	N
0350	Net Taxable Amount	19	12	N
0351	Acturial/Adjusted Taxable Amt Ratio	20	6	R
0352	Percentage of Minimum Distribution Allowance	21	12	N
0353	Adjusted Actuarial Value	22	12	N
0605	10 Yr Method Taxable Amt	23	12	N
0610	10 Yr Method Lump Sum Tax	24	12	N
0620	10 Yr Method Tentative Average Tax	25	12	N
0660	10 Yr Method Taxable Adj Acturial Amt.	26	12	N
0670	10 Yr Method Adjusted Acturial Tax	27	12	N
0680	10 Yr Method Adjusted Average Tax	28	12	N

FORM 4972 Tax on Lump-Sum Distributions

Field No.	Identification	Form Ref.	Length	Field Description
0690	10 Yr Method Average Tax	29	12	N
0695	Multiple Recipient Distribution Literal	29	3	"MRD" or blank
0705	Total Tax on Lump-Sum Distribution	30	12	N
	Record Terminus Character		1	Value "#"

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

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

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

Field No.	Identification	Form Ref.	Length	Field Description
0155	Refunds, Credits/ Offsets & Local Inc Taxes (CNMI)	4	12	N
0160	Alimony Received (Guam)	5	12	N
0165	Alimony Received (CNMI)	5	12	N
0170	Business Income or Loss (Guam)	6	12	N
0175	Business Income or Loss (CNMI)	6	12	N
0180	Capital Gain or Loss (Guam)	7	12	N
0185	Capital Gain or Loss (CNMI)	7	12	N
0190	Other Gains or Losses (Guam)	8	12	N
0195	Other Gains or Losses (CNMI)	8	12	N
0200	IRA Distributions (Taxable Amt) (Guam)	9	12	N
0205	IRA Distributions (Taxable Amt) (CNMI)	9	12	N
0210	Pensions & Annuities (Taxable Amt) (Guam)	10	12	N
0215	Pensions & Annuities (Taxable Amt) (CNMI)	10	12	N
0220	Rental Real Estate, Royalties etc. (Guam)	11	12	N

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

Field No.	Identification	Form Ref.	Length	Field Description
0225	Rental Real Estate, Royalties etc. (CNMI)	11	12	N
0230	Farm Income or Loss (Guam)	12	12	N
0235	Farm Income or Loss (CNMI)	12	12	N
0240	Unemployment Compensation (Guam)	13	12	N
0245	Unemployment Compensation (CNMI)	13	12	N
0250	Social Security Benefits (Taxable Amt) (Guam)	14	12	N
0255	Social Security Benefits (Taxable Amt) (CNMI)	14	12	N
*0260	Other Income List Statement (Guam)	15	20	AN, "STMbnn" or blank
+0265	Other Income Total Amount (Guam)	15	12	N
*0270	Other Income List Statement (CNMI)	15	20	AN, "STMbnn" or blank
+0275	Other Income Total Amount (CNMI)	15	12	N
0280	Total Income (Guam)	16	12	N
0285	Total Income (CNMI)	16	12	N
0290	Educator Expenses (Guam)	17	12	N
0295	Educator Expenses (CNMI)	17	12	N

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

Field No.	Identification	Form Ref.	Length	Field Description
0300	Bus Expenses Reservists and Others (Guam)	18	12	N
0305	Bus Expenses Reservists and Others (CNMI)	18	12	N
0310	Health Savings Account Deduction (Guam)	19	12	N
0315	Health Savings Account Deduction (CNMI)	19	12	N
0320	Moving Expenses (Guam)	20	12	N
0325	Moving Expenses (CNMI)	20	12	N
0330	One-Half of Self-Employment Tax (Guam)	21	12	N
0335	One-Half of Self-Employment Tax (CNMI)	21	12	N
0340	Self-Employed SEP/ SIMPLE & Qualified Plans (Guam)	22	12	N
0345	Self-Employed SEP/ SIMPLE & Qualified Plans (CNMI)	22	12	N
0350	Self-Employed Health Insurance Deduction (Guam)	23	12	N
0355	Self-Employed Health Insurance Deduction (CNMI)	23	12	N

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

Field No.	Identification	Form Ref.	Length	Field Description
0360	Penalty on Early Withdrawal of Savings (Guam)	24	12	N
0365	Penalty on Early Withdrawal of Savings (CNMI)	24	12	N
0370	Alimony Paid (Guam)	25	12	N
0375	Alimony Paid (CNMI)	25	12	N
0380	IRA Deduction (Guam)	26	12	N
0385	IRA Deduction (CNMI)	26	12	N
0390	Student Loan Interest Deduction (Guam)	27	12	N
0395	Student Loan Interest Deduction (CNMI)	27	12	N
0400	Tuition and Fees Deduction (Guam)	28	12	N
0405	Tuition and Fees Deduction (CNMI)	28	12	N
*0410	Other Adjustments List statement (Guam)		20	AN, "STMbnn" or blank, Allowable special characters are parentheses
+0415	Other Adjustments Total Amount (Guam)		12	N
*0420	Other Adjustments List Statement (CNMI)		20	AN, "STMbnn" or blank, Allowable special characters are parentheses
+0425	Other Adjustments Total amount (CNMI)		12	N

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

Field No.	Identification	Form Ref.	Length	Field Description
0430	Total Adjustments (Guam)	29	12	N
0435	Total Adjustments (CNMI)	29	12	N
0440	Adjusted Gross Income (Guam)	30	12	N
0445	Adjusted Gross Income (CNMI)	30	12	N
0450	Payments on Estimated Tax Return Filed with Guam	31	12	N
0455	Payments on Estimated Tax Return Filed with CNMI	31	12	N
0460	Inc Tax Withheld From US Gov Civilian Wages (Guam)	32	12	N
0465	Inc Tax Withheld From US Gov Civilian Wages (CNMI)	32	12	N
0470	Inc Tax Withheld From US Armed Forces Wages (Guam)	33	12	N
0475	Inc Tax Withheld From US Armed Forces Wages (CNMI)	33	12	N
0480	Inc Tax Withheld From Wages Earned in Guam	34	12	N

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

Field No.	Identification	Form Ref.	Length	Field Description
0485	Inc Tax Withheld From Wages Earned in CNMI	34	12	N
0490	Total Payments (Guam)	35	12	N
0495	Total Payments (CNMI)	35	12	N
	Record Terminus Character		1	Value "#"

FORM 5329 PAGE 1 Additional Taxes on Qualified Plans ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0458" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"5329bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Name of Person Subject to Penalty Tax		35	A, hyphen (-), less than (<), or blank
0020	SSN of Person Subject to Penalty Tax		9	N
0030	Street Address		35	AN. Allowable special characters are space, ampersand, slash, hyphen, percent and Literal "NONE"
0040	City		22	AN
0050	State Abbreviation		2	A (Standard Postal State Abbreviations in the File Specifications)
0060	Zip Code		9	N (left-justified)
0070	Amended Return Ind		1	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
0072	Total Early Distributions	1	12	N
0073	Exception Code	2	2	N 01-11
0074	Total Amount Excluded from Additional Tax	2	12	N
0076	Amount Subject to Additional Tax	3	12	N
0078	Additional Tax on Early Distributions	4	12	N
0081	Distributions Coverdell ESAs and QTPs	5	12	N
0084	Distributions Excepted From Additional Tax	6	12	N
0087	Amount Subject to Additional Tax	7	12	N
0091	Additional Tax on Certain Distr from Educ Accts	8	12	N
0094	Previous Year Total Excess Contributions	9	12	N
0100	Contribution Credit	10	12	N
0110	Includible Traditional IRA Distributions	11	12	N
0120	Excess Contributions Withdrawn	12	12	N
0130	Excess Contributions Adjustment	13	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0140	Adjusted Earlier Year Excess Contributions	14	12	N
0145	Excess Contributions to Traditional IRA	15	12	N
0150	Total Excess Contributions	16	12	N
0160	Excess Contributions Tax on Traditional IRA	17	12	N
0200	Excess Contributions to Roth IRA for Current TY	18	12	N
0210	Roth IRA Contribution Credit	19	12	N
0220	Includible Current Tax Year Roth IRA Distributions	20	12	N
0230	Total of Lines 19 and 20	21	12	N
0240	Prev Yr Roth IRA Excess Contributions Withdrawn	22	12	N
0250	Roth IRA Current TY Excess Contributions	23	12	N
0260	Total Roth IRA Excess Contributions	24	12	N
0280	Excess Contributions Tax on Roth IRA	25	12	N
	Record Terminus Character		1	Value "#"

FORM 5329 PAGE 2 Additional Taxes on Qualified Plans ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0391" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0310	Record ID		6	"FRMbbb"
0311	Form Number		6	"5329bb"
0312	Page Number		5	"PG02b"
0313	Taxpayer Identification Number		9	N (Primary SSN)
0314	Filler		1	blank
0315	Form Occurrence Number		7	N 0000001 - 0000002
0490	Excess Contributions to Ed IRA for Current TY	26	12	N
0500	Ed IRA Contribution Credit	27	12	N
0510	Includible Current Tax Year Ed IRA Distributions	28	12	N
0520	Total of Lines 27 and 28	29	12	N
0530	Previous Yr Ed IRA Excess Contributions Withdrawn	30	12	N
0540	Ed IRA Current TY Excess Contributions	31	12	N
0550	Total Ed IRA Excess Contributions	32	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0570	Excess Contributions Tax on Ed IRA	33	12	N
0580	Previous Year Excess Contributions Not Eliminated	34	12	N
0590	MSA Contributions Credit	35	12	N
0600	Includible MSA Distributions for Current Tax Year	36	12	N
0610	Total of Lines 35 and 36	37	12	N
0620	Previous Year MSA Excess Contributions Withdrawn	38	12	N
0630	MSA Excess Contributions for Current TY	39	12	N
0640	Total MSA Excess Contributions	40	12	N
0660	Excess Contributions Tax on MSA	41	12	N
0675	Excess Contributions for Prior Year	42	12	N
0685	Amount Per Instructions	43	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0695	Tax Year Distributions from Form 8889	44	12	N
0705	Add Line 43 and 44	45	12	N
0715	Prior Year Excess Contributions	46	12	N
0725	Excess Contributions for Tax Year	47	12	N
0735	Total Excess Contributions	48	12	N
0750	Excess Contributions Tax on HSA	49	12	N
0800	Minimum Required Distribution	50	12	N
0810	Amount Actually Distributed	51	12	N
0820	Excess Accumulation	52	12	N
0830	Waiver	53	6	"WAIVER" or blank
@0840	Waiver Explanation	53	6	"STMbnn" or blank
0850	Tax on Excess Accumulations	53	12	N
	Record Terminus Character		1	Value "#"

FORM 5471 PAGE 1 Information Return of U.S. Persons with Respect...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1619" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record Identification		6	"FRMbbb"
0001	Form Number		6	"5471bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	0000001
0010	Foreign Tax Year Beginning		8	YYYYMMDD
0020	Foreign Tax Year Ending		8	YYYYMMDD
0025	Change In Taxable Year - No Section 898C(1)(B)		1	"X" or Blank
0030	Election - Change In Taxable Year 898C(1)(B)		1	"X" or Blank
0035	Section 898C(1)(B) Election		1	"X" or Blank
0040	Prior Filer Name(s)		40	AN
0050	Address of Filer		35	AN
0060	City of Filer		22	AN

FORM 5471 PAGE 1 Information Return of U.S. Persons with Respect...

Field No.	Identification	Form Ref.	Length	Field Description
0070	State of Filer		2	AN
0080	Zip Code of Filer		12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0090	Filer's Tax Year Beginning		8	YYYYMMDD
0100	Filer's Tax Year Ending		8	YYYYMMDD
0110	Identifying Number		9	NO ENTRY
0130	Category of Filer-2	B(2)	1	"X" or Blank
0135	Category of Filer-3	B(3)	1	"X" or Blank
@0136	Category 3 Attachment	B(3)	6	"STMbnn" or Blank
0140	Category of Filer-4	B(4)	1	"X" or Blank
0150	Category of Filer-5	B(5)	1	"X" or Blank
0160	Percent Voting Stock	C	6	R
0170	Person This Information Return is Filed For	D(1)	40	AN or Blank
0180	Address of Person	D(2)	35	AN
0182	City of Person	D(2)	22	AN
0184	State of Person	D(2)	2	AN
0186	Zip Code of Person	D(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0190	Identifying Number	D(3)	9	N or Blank
0200	Shareholder	D(4)	1	"X" or Blank

FORM 5471 PAGE 1 Information Return of U.S. Persons with Respect...

Field No.	Identification	Form Ref.	Length	Field Description
0210	Officer	D(4)	1	"X" or Blank
0220	Director	D(4)	1	"X" or Blank
@0225	First Person's Statement	D	6	"STMbnn" or Blank
0230	Person This Information Return is Filed For-2	D(1)	40	AN or Blank
0240	Address of Person-2	D(2)	35	AN or Blank
0242	City of Person-2	D(2)	22	AN or Blank
0244	State of Person-2	D(2)	2	AN or Blank
0246	Zip Code of Person-2	D(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0250	Identifying Number-2	D(3)	9	N or Blank
0260	Shareholder-2	D(4)	1	"X" or Blank
0270	Officer-2	D(4)	1	"X" or Blank
0280	Director-2	D(4)	1	"X" or Blank
@0285	Second Person's Statement	D	6	"STMbnn" or Blank
0290	Person This Information Return is Filed For-3	D(1)	40	AN or Blank
0300	Address of Person-3	D(2)	35	AN or Blank
0302	City of Person-3	D(2)	22	AN or Blank
0304	State of Person-3	D(2)	2	AN or Blank
0306	Zip Code of Person-3	D(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0310	Identifying Number-3	D(3)	9	N or Blank

Field No.	Identification	Form Ref.	Length	Field Description
0320	Shareholder-3	D(4)	1	"X" or Blank
0330	Officer-3	D(4)	1	"X" or Blank
0340	Director-3	D(4)	1	"X" or Blank
@0345	Third Person's Statement	D	6	"STMbnn" or Blank
0350	Person This Information Return is Filed For-4	D(1)	40	AN or Blank
0360	Address of Person-4	D(2)	35	AN or Blank
0362	City of Person-4	D(2)	22	AN or Blank
0364	State of Person-4	D(2)	2	AN or Blank
0366	Zip Code of Person-4	D(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0370	Identifying Number-4	D(3)	9	N or Blank
0380	Shareholder-4	D(4)	1	"X" or Blank
0390	Officer-4	D(4)	1	"X" or Blank
0400	Director-4	D(4)	1	"X" or Blank
@0405	Fourth Person's Statement	D	6	"STMbnn" or Blank
@0407	Additional Lines of Line D Data	D	6	"STMbnn" or blank
0420	Name of Foreign Corporation	1a	35	AN
0425	Prior Corporation Name(s)	1a	70	AN
0430	Address of Foreign Corp.	1a	35	AN

Field No.	Identification	Form Ref.	Length	Field Description
0440	City of Foreign Corp.	1a	22	AN
0450	State of Foreign Corp.	1a	2	AN
0460	Zip Code of Foreign Corp.	1a	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0465	Country of Foreign Corp.	1a	35	AN or blank
0470	Employer Identification Number	1b	9	N
0480	Country Under Whose Laws Incorporated	1c	2	ALPHA - "US" IS NOT VALID
0490	Date of Incorporation	1d	8	YYYYMMDD
0500	Principal Place of Business (Country Code)	1e	2	ALPHA
0505	Reserved		2	Blank
0510	Business Code	1f	6	N RANGE: 111000-813000
0520	Principal Business Activity	1g	35	AN
0523	Foreign Corporation Functional Currency	1h	20	AN
0525	Dormant Indicator		1	"X" or Blank
0530	Name of Branch Office in U.S	2a	35	AN
0540	Address of Branch	2a	35	AN

Field No.	Identification	Form Ref.	Length	Field Description
0550	City of Branch	2a	22	AN
0560	State of Branch	2a	2	AN
0570	Zip Code of Branch	2a	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0580	Identifying Number of Branch Office	2a	9	N
0590	Taxable Income (Loss)	2b(i)	12	N
0600	U.S Income Tax Paid	2b(ii)	12	N
0610	Name of Foreign Corp. Statutory or Resident Agent	2c	35	AN
0620	Address of Foreign Corp. Resident Agent	2c	35	AN
0630	City of Foreign Corp. Resident Agent	2c	22	AN
0640	State of Foreign Corp. Resident Agent	2c	2	AN
0650	Zip Code of Foreign Corp. Resident Agent	2c	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0655	Country of Foreign Corp. Resident Agent	2c	35	AN or blank
0660	Name of Person with Custody of Corp. Books	2d	35	AN
0670	Address of Person with Custody	2d	35	AN
0680	City of Person with Custody	2d	22	AN

Field No.	Identification	Form Ref.	Length	Field Description
0690	State of Person with Custody	2d	2	AN
0700	Zip Code of Person with Custody	2d	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0705	Country of Person with Custody	2d	35	AN or blank
0710	Location of Books and Records	2d	71	AN or Blank
*0720	Description of Class of Stock	PT I(a)	6	ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or "STMbnn" or Blank
+0730	Number of Shares Beginning	PT I(b)(i)	10	N
+0740	Number of Shares End	PTI(b)(ii)	10	N
0750	Description of Class of Stock-2	PT I(a)	1	ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
0760	Number of Shares Beginning-2	PT I(b)(i)	10	N
0770	Number of Shares End-2	PTI(b)(ii)	10	N
0780	Description of Class of Stock-3	PT I(a)	1	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY or Blank
0790	Number of Shares Beginning-3	PTI(b)(i)	10	N

FORM 5471 PAGE 1 Information Return of U.S. Persons with Respect...

Field No.	Identification	Form Ref.	Length	Field Description
0800	Number of Shares End-3	PTI(b)(ii)	10	N
0810	Description of Class of Stock-4	PT I(a)	1	ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
0820	Number of Shares Beginning-4	PT I(b)(i)	10	N
0830	Number of Shares End-4	PTI(b)(ii)	10	N
0835	Statement Reference - BMF Use Only	PT I	6	Blank
				--| --| --| --| --| --| --| --| --| --| --| --|
	Record Terminus Character		1	Value "#"

FORM 5471 PAGE 2 Information Return of U.S. Persons With Respect...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2168" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0970	Record Identification		6	"FRMbbb"
0971	Form Number		6	"5471bb"
0972	Page Number		5	"PG02b"
0973	Taxpayer Identification Number		9	N (Primary SSN)
0974	Filler		1	Blank
0975	Form Occurrence Number		7	0000001
0980	Name of Shareholder-1	SCH B (a)	35	AN
0990	Address of Shareholder-1	SCH B (a)	35	AN
1000	City of Shareholder-1	SCH B (a)	22	AN
1010	State of Shareholder-1	SCH B (a)	2	AN
1020	Zip Code of Shareholder-1	SCH B (a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1030	Identifying Number of Shareholder-1	SCH B (a)	9	N
1040	Description of Stock Held by Shareholder 1-1	SCH B (b)	20	AN

Field No.	Identification	Form Ref.	Length	Field Description
1050	Number of Shares Beginning of Period 1-1	SCH B (c)	10	N
1060	Number of Shares End of Period 1-1	SCH B (d)	10	N
1065	Pro Rata Share of SubPart F Income-1	SCH B (e)	6	R
1070	Description of Stock Held by Shareholder 1-2	SCH B (b)	20	AN
1080	Number of Shares Beginning of Period 1-2	SCH B (c)	10	N
1090	Number of Shares End of Period 1-2	SCH B (d)	10	N
1100	Description of Stock Held by Shareholder 1-3	SCH B (b)	20	AN
1110	Number of Shares Beginning of Period 1-3	SCH B (c)	10	N
1120	Number of Shares End of Period 1-3	SCH B (d)	10	N
1130	Description of Stock Held by Shareholder 1-4	SCH B (b)	20	AN
1140	Number of Shares Beginning of Period 1-4	SCH B (c)	10	N
1150	Number of Shares End of Period 1-4	SCH B (d)	10	N
1170	Name of Shareholder-2	SCH B (a)	35	AN

Field No.	Identification	Form Ref.	Length	Field Description
1180	Address of Shareholder-2	SCH B (a)	35	AN
1190	City of Shareholder-2	SCH B (a)	22	AN
1200	State of Shareholder-2	SCH B (a)	2	AN
1210	Zip Code of Shareholder-2	SCH B (a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1220	Identifying Number of Shareholder-2	SCH B (a)	9	N
1230	Description of Stock Held by Shareholder 2-1	SCH B (b)	20	AN
1240	Number of Shares Beginning of Period 2-1	SCH B (c)	10	N
1250	Number of Shares End of Period 2-1	SCH B (d)	10	N
1255	Pro Rata Share of Subpart F Income-2	SCH B (e)	6	R
1260	Description of Stock Held by Shareholder 2-2	SCH B (b)	20	AN
1270	Number of Shares Beginning of Period 2-2	SCH B (c)	10	N
1280	Number of Shares End of Period 2-2	SCH B (d)	10	N
1290	Description of Stock Held by Shareholder 2-3	SCH B (b)	20	AN

Field No.	Identification	Form Ref.	Length	Field Description
1300	Number of Shares Beginning of Period 2-3	SCH B (c)	10	N
1310	Number of Shares End of Period 2-3	SCH B (d)	10	N
1320	Description of Stock Held by Shareholder 2-4	SCH B (b)	20	AN
1330	Number of Shares Beginning of Period 2-4	SCH B (c)	10	N
1340	Number of Shares End of Period 2-4	SCH B (d)	10	N
1360	Name of Shareholder-3	SCH B (a)	35	AN
1370	Address of Shareholder-3	SCH B (a)	35	AN
1380	City of Shareholder-3	SCH B (a)	22	AN
1390	State of Shareholder-3	SCH B (a)	2	AN
1400	Zip Code of Shareholder-3	SCH B (a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1410	Identifying Number of Shareholder-3	SCH B (a)	9	N
1420	Description of Stock Held by Shareholder 3-1	SCH B (b)	20	AN
1430	Number of Shares Beginning of Period 3-1	SCH B (c)	10	N

Field No.	Identification	Form Ref.	Length	Field Description
1440	Number of Shares End of Period 3-1	SCH B (d)	10	N
1445	Pro Rata Share of Subpart F Income-3	SCH B (e)	6	R
1450	Description of Stock Held By Shareholder 3-2	SCH B (b)	20	AN
1460	Number of Shares Beginning of Period 3-2	SCH B (c)	10	N
1470	Number of Shares End of Period 3-2	SCH B (d)	10	N
1480	Description of Stock Held by Shareholder 3-3	SCH B (b)	20	AN
1490	Number of Shares Beginning of Period 3-3	SCH B (c)	10	N
1500	Number of Shares End of Period 3-3	SCH B (d)	10	N
1510	Description of Stock Held By Shareholder 3-4	SCH B (b)	20	AN
1520	Number of Shares Beginning of Period 3-4	SCH B (c)	10	N
1530	Number of Shares End of Period 3-4	SCH B (d)	10	N
1550	Name of Shareholder-4	SCH B (a)	35	AN
1560	Address of Shareholder-4	SCH B (a)	35	AN

Field No.	Identification	Form Ref.	Length	Field Description
1570	City of Shareholder-4	SCH B (a)	22	AN
1580	State of Shareholder-4	SCH B (a)	2	AN
1590	Zip Code of Shareholder-4	SCH B (a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1600	Identifying Number of Shareholder-4	SCH B (a)	9	N
1610	Description of Stock Held By Shareholder 4-1	SCH B (b)	20	AN
1620	Number of Shares Beginning of Period 4-1	SCH B (c)	10	N
1630	Number of Shares End of Period 4-1	SCH B (d)	10	N
1635	Pro Rata Share of Subpart F Income-4	SCH B (e)	6	R
1640	Description of Stock Held By Shareholder 4-2	SCH B (b)	20	AN
1650	Number of Shares Beginning of Period 4-2	SCH B (c)	10	N
1660	Number of Shares End of Period 4-2	SCH B (d)	10	N
1670	Description of Stock Held By Shareholder 4-3	SCH B (b)	20	AN
1680	Number of Shares Beginning of Period 4-3	SCH B (c)	10	N

Field No.	Identification	Form Ref.	Length	Field Description
1690	Number of Shares End of Period 4-3	SCH B (d)	10	N
1700	Description of Stock Held By Shareholder 4-4	SCH B (b)	20	AN
1710	Number of Shares Beginning of Period 4-4	SCH B (c)	10	N
1720	Number of Shares End of Period 4-4	SCH B (d)	10	N
1740	Name of Shareholder-5	SCH B (a)	35	AN
1750	Address of Shareholder-5	SCH B (a)	35	AN
1760	City of Shareholder-5	SCH B (a)	22	AN
1770	State of Shareholder-5	SCH B (a)	2	AN
1780	Zip Code of Shareholder-5	SCH B (a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1790	Identifying Number of Shareholder-5	SCH B (a)	9	N
1800	Description of Stock Held By Shareholder 5-1	SCH B (b)	20	AN
1810	Number of Shares Beginning of Period 5-1	SCH B (c)	10	N
1820	Number of Shares End of Period 5-1	SCH B (d)	10	N

Field No.	Identification	Form Ref.	Length	Field Description
1825	Pro Rata Share of Subpart F Income-5	SCH B (e)	6	R
1830	Description of Stock Held By Shareholder 5-2	SCH B (b)	20	AN
1840	Number of Shares Beginning of Period 5-2	SCH B (c)	10	N
1850	Number of Shares End of Period 5-2	SCH B (d)	10	N
1860	Description of Stock Held By Shareholder 5-3	SCH B (b)	20	AN
1870	Number of Shares Beginning of Period 5-3	SCH B (c)	10	N
1880	Number of Shares End of Period 5-3	SCH B (d)	10	N
1890	Description of Stock Held By Shareholder 5-4	SCH B (b)	20	AN
1900	Number of Shares Beginning of Period 5-4	SCH B (c)	10	N
1910	Number of Shares End of Period 5-4	SCH B (d)	10	N
@1915	Additional Lines of Schedule B Data	Sch B	6	"STMbnn" or blank
1930	Gross Receipts (Functional Currency)	SCH C 1a	18	N
1940	Gross Receipts (U.S. Dollars)	SCH C 1a	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1950	Returns (Functional Currency)	SCH C 1b	18	N
1960	Returns (U.S. Dollars)	SCH C 1b	12	N
1970	Subtract Line 1b From 1a (Functional Currency)	SCH C 1c	18	N
1980	Subtract Line 1b From 1a (U.S. Dollars)	SCH C 1c	12	N
1990	Cost of Goods Sold (Functional Currency)	SCH C 2	18	N
2000	Cost of Goods Sold (U.S. Dollars)	SCH C 2	12	N
2010	Gross Profit (Functional Currency)	SCH C 3	18	N
2020	Gross Profit (U.S. Dollars)	SCH C 3	12	N
2030	Dividends (Functional Currency)	SCH C 4	18	N
2040	Dividends (U.S. Dollars)	SCH C 4	12	N
2050	Interest (Income) (Functional Currency)	SCH C 5	18	N
2060	Interest (Income) (U.S. Dollars)	SCH C 5	12	N

Field No.	Identification	Form Ref.	Length	Field Description
2070	Gross Rents, Royalties (Functional Currency)	SCH C 6	18	N
2080	Gross Rents, Royalties (U.S. Dollars)	SCH C 6	12	N
2090	Net Gain (Loss) (Functional Currency)	SCH C 7	18	N
2100	Net Gain (Loss) (U.S. Dollars)	SCH C 7	12	N
2110	Other Income (Functional Currency)	SCH C 8	18	N
2120	Reserved	SCH C 8	6	Blank
2130	Other Income (U.S. Dollars)	SCH C 8	12	N
@2140	Attach Schedule - Other Income	SCH C 8	6	"STMbnn" or Blank
2150	Total Income (Functional Currency)	SCH C 9	18	N
2160	Total Income (U.S. Dollars)	SCH C 9	12	N
2170	Compensation Not Deducted (Functional Currency)	SCH C 10	18	N
2180	Compensation Not Deducted (U.S. Dollars)	SCH C 10	12	N

Field No.	Identification	Form Ref.	Length	Field Description
2190	Rent, Royalties (Functional Currency)	SCH C 11	18	N
2200	Rent, Royalties (U.S. Dollars)	SCH C 11	12	N
2210	Interest (Deductions) (Functional Currency)	SCH C 12	18	N
2220	Interest (Deductions) (U.S. Dollars)	SCH C 12	12	N
2230	Depreciation (Functional Currency)	SCH C 13	18	N
2240	Depreciation (U.S. Dollars)	SCH C 13	12	N
2250	Depletion (Functional Currency)	SCH C 14	18	N
2260	Depletion (U.S Dollars)	SCH C 14	12	N
2270	Taxes (Functional Currency)	SCH C 15	18	N
2280	Taxes (U.S. Dollars)	SCH C 15	12	N
2290	Other Deductions (Functional Currency)	SCH C 16	18	N
2300	Reserved	SCH C 16	6	Blank
2310	Other Deductions (U.S. Dollars)	SCH C 16	12	N

Field No.	Identification	Form Ref.	Length	Field Description
@2320	Attach Schedule-Other Deductions	SCH C 16	6	"STMbnn" or Blank
2330	Total Deductions (Functional Currency)	SCH C 17	18	N
2340	Total Deductions (U.S. Dollars)	SCH C 17	12	N
2350	Net Income or (Loss) (Functional Currency)	SCH C 18	18	N
2360	Net Income or (Loss) (U.S. Dollars)	SCH C 18	12	N
2370	Extraordinary Items (Functional Currency)	SCH C 19	18	N
2380	Extraordinary Items (U.S. Dollars)	SCH C 19	12	N
2390	Provisions For Income (Functional Currency)	SCH C 20	18	N
2400	Provisions For Income (U.S. Dollars)	SCH C 20	12	N
2410	Net Income (Loss) (Functional Currency)	SCH C 21	18	N
2415	Income (Loss) (U.S. Dollars)	SCH C 21	12	N
	Record Terminus Character		1	Value "#"

FORM 5471 PAGE 3 Information Return of U.S. Persons with Respect...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1309" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
2420	Record Identification		6	"FRMbbb"
2421	Form Number		6	"5471bb"
2422	Page Number		5	"PG03b"
2423	Taxpayer Identification Number		9	N (Primary SSN)
2424	Filler		1	Blank
2425	Form Occurrence Number		7	0000001
2430	Amount of Tax in U.S. Dollars	SCH E 1(d)	12	N
*2440	Name of Country or U.S. Possession-1	SCH E 2(a)	35	AN or "STMbnn"
+2450	Amount of Tax in Foreign Currency-1	SCH E 2(b)	18	N
+2460	Amount of Tax Conversion Rate-1	SCH E 2(c)	11	N (nnnnnnn.nnnn) | Decimal is implied
+2470	Amount of Tax in U.S. Dollars-1	SCH E 2(d)	12	N
2480	Name of Country or U.S. Possession-2	SCH E 3(a)	35	AN or Blank
2490	Amount of Tax in Foreign Currency-2	SCH E 3(b)	18	N or Blank
2500	Amount of Tax Conversion Rate-2	SCH E 3(c)	11	N (nnnnnnn.nnnn) | Decimal is implied

Field No.	Identification	Form Ref.	Length	Field Description
2510	Amount of Tax in U.S. Dollars-2	SCH E 3(d)	12	N or Blank
2520	Name of Country or U.S. Possession-3	SCH E 4(a)	35	AN or Blank
2530	Amount of Tax in Foreign Currency-3	SCH E 4(b)	18	N or Blank
2540	Amount of Tax Conversion Rate-3	SCH E 4(c)	11	N (nnnnnnn.nnnn) | Decimal is implied
2550	Amount of Tax in U.S. Dollars-3	SCH E 4(d)	12	N or Blank
2560	Name of Country or U.S. Possession-4	SCH E 5(a)	35	AN or Blank
2570	Amount of Tax in Foreign Currency-4	SCH E 5(b)	18	N or Blank
2580	Amount of Tax Conversion Rate-4	SCH E 5(c)	11	N (nnnnnnn.nnnn) | Decimal is implied
2590	Amount of Tax in U.S. Dollars-4	SCH E 5(d)	12	N or Blank
2600	Name of Country or U.S. Possession-5	SCH E 6(a)	35	AN or Blank
2610	Amount of Tax in Foreign Currency-5	SCH E 6(b)	18	N or Blank
2620	Amount of Tax Conversion Rate-5	SCH E 6(c)	11	N (nnnnnnn.nnnn) | Decimal is implied
2630	Amount of Tax in U.S. Dollars-5	SCH E 6(d)	12	N or Blank
2640	Name of Country or U.S. Possession-6	SCH E 7(a)	35	AN or blank
2650	Amount of Tax in Foreign Currency-6	SCH E 7(b)	18	N or Blank

Field No.	Identification	Form Ref.	Length	Field Description
2660	Amount of Tax Conversion Rate-6	SCH E 7(c)	11	N (nnnnnnn.nnnn) | Decimal is implied
2670	Amount of Tax in U.S. Dollars-6	SCH E 7(d)	12	N or Blank
2675	Statement Reference - BMF Use Only	Part I	6	Blank
2680	Total Tax in U.S. Dollars	SCH E 8(d)	12	N
2690	Cash - Beginning	SCH F 1(a)	12	N
2700	Cash - End	SCH F 1(b)	12	N
2710	Notes & Accts. Receivable - Beginning	SCH F2a(a)	12	N
2720	Notes & Accts. Receivable - End	SCH F2a(b)	12	N
2730	Less Allowance for Bad Debts - Beginning	SCH F2b(a)	12	N
2740	Less Allowance for Bad Debts - End	SCH F2b(b)	12	N
2750	Inventories - Beginning	SCH F 3(a)	12	N
2760	Inventories - End	SCH F 3(b)	12	N
2770	Other Current Assets - Beginning	SCH F 4(a)	12	N
2780	Reserved	SCH F 4(a)	6	Blank
2790	Other Current Assets - End	SCH F 4(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
@2800	Other Current Assets (Attach Schedule)	SCH F 4	6	"STMbnn" or Blank
2810	Loans To Stockholders Beginning	SCH F 5(a)	12	N
2820	Loans To Stockholders End	SCH F 5(b)	12	N
2830	Investment in Subsidiaries - Beginning	SCH F 6(a)	12	N
2840	Reserved	SCH F 6(a)	6	Blank
2850	Investment in Subsidiaries - End	SCH F 6(b)	12	N
@2860	Investment in Subsidiaries (Attach Schedule)	SCH F 6(b)	6	"STMbnn" or Blank
2870	Other Investments - Beginning	SCH F 7(a)	12	N
2880	Reserved	SCH F 7(a)	6	Blank
2890	Other Investments - End	SCH F 7(b)	12	N
@2900	Other Investments (Attach Schedule)	SCH F 7(b)	6	"STMbnn" or Blank
2910	Bldgs & Other Depreciables - Beginning	SCH F8a(a)	12	N
2920	Bldgs & Other Depreciables - End	SCH F8a(b)	12	N
2930	Less Accumulated Depreciation - Beginning	SCH F8b(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
2940	Less Accumulated Depreciation - End	SCH F8b(b)	12	N
2950	Depletable Assets - Beginning	SCH F9a(a)	12	N
2960	Depletable Assets - End	SCH F9a(b)	12	N
2970	Less Accum. Depletion - Beginning	SCH F9b(a)	12	N
2980	Less Accum. Depletion - End	SCH F9b(b)	12	N
2990	Land - Beginning	SCH F10(a)	12	N
3000	Land - End	SCH F10(b)	12	N
3010	Goodwill - Beginning	SCHF11a(a)	12	N
3020	Goodwill - End	SCHF11a(b)	12	N
3030	Organization Costs - Beginning	SCHF11b(a)	12	N
3040	Organization Costs - End	SCHF11b(b)	12	N
3050	Patents, Trademarks - Beginning	SCHF11c(a)	12	N
3060	Patents, Trademarks - End	SCHF11c(b)	12	N
3070	Less Accum. Amortization - Beginning	SCHF11d(a)	12	N
3080	Less Accum. Amortization - End	SCHF11d(b)	12	N
3090	Other Assets - Beginning	SCH F12(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
3100	Reserved	SCH F12(a)	6	Blank
3110	Other Assets - End	SCH F12(b)	12	N
@3120	Other Assets (Attach Schedule)	SCH F 12	6	"STMbnn" or Blank
3130	Total Assets - Beginning	SCH F13(a)	12	N
3140	Total Assets - End	SCH F13(b)	12	N
3150	Accounts Payable - Beginning	SCH F14(a)	12	N
3160	Accounts Payable - End	SCH F14(b)	12	N
3170	Other Current Liabilities - Beginning	SCH F15(a)	12	N
3180	Reserved	SCH F15(a)	6	BLANK
3190	Other Current Liabilities - End	SCH F15(b)	12	N
@3200	Other Current Liabilities (Attach Schedule)	SCH F 15	6	"STMbnn" or Blank
3210	Loans from Stockholders - Beginning	SCH F16(a)	12	N
3220	Loans From Stockholders - End	SCH F16(b)	12	N
3230	Other Liabilities - Beginning	SCH F17(a)	12	N
3240	Reserved	SCH F17(a)	6	Blank
3250	Other Liabilities - End	SCH F17(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
@3260	Other Liabilities (Attach Schedule)	SCH F 17	6	"STMbnn" or Blank
3270	Preferred Stock - Beginning	SCHF18a(a)	12	N
3280	Preferred Stock - End	SCHF18a(b)	12	N
3290	Common Stock - Beginning	SCHF18b(a)	12	N
3300	Common Stock - End	SCHF18b(b)	12	N
3305	Paid-in or Capital Surplus - Beginning	SCH F19(a)	12	N
3310	Reserved	SCH F19(a)	6	Blank
3315	Paid-in or Capital Surplus - End	SCH F19(b)	12	N
@3320	Paid-in or Capital Surplus (Attach Reconcilation)	SCH F 19	6	"STMbnn" or Blank
3330	Retained Earnings - Beginning	SCH F20(a)	12	N
3340	Retained Earnings - End	SCH F20(b)	12	N
3350	Less Cost of Treasury Stock - Beginning	SCH F21(a)	12	N
3360	Less Cost of Treasury Stock - End	SCH F21(b)	12	N
3370	Total Liabilities & Equity - Beginning	SCH F22(a)	12	N
3380	Total Liabilities & Equity - End	SCH F22(b)	12	N
	Record Terminus Character		1	Value "#"

FORM 5471 PAGE 4 Information Return of U.S. Persons with Respect...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0604" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
3400	Record Identification		6	"FRMbbb"
3401	Form Number		6	"5471bb"
3402	Page Number		5	"PG04b"
3403	Taxpayer Identification Number		9	N (Primary SSN)
3404	Filler		1	Blank
3405	Form Occurrence Number		7	0000001
3410	Own 10% Interest in a Partnership - Yes	SCH G 1	1	"X" or Blank
3420	Own 10% Interest in a Partnership - No	SCH G 1	1	"X" or Blank
@3425	Own 10% Yes Attachment	SCH G 1	6	"STMbnn" or Blank
3430	Own Interest in a Trust - Yes	SCH G 2	1	"X" or Blank
3440	Own Interest in a Trust - No	SCH G 2	1	"X" or blank
3450	Own Foreign Entities - Yes	SCH G 3	1	"X" or Blank
3460	Own Foreign Entities - No	SCH G 3	1	"X" or Blank

Field No.	Identification	Form Ref.	Length	Field Description
@3465	Own Foreign Entities Yes Attachment	SCH G 3	6	"STMbnn" or Blank
3470	Current Year Income (Loss)	SCH H 1	18	N
3480	Capital Gains or Losses (Net Additions)	SCH H 2a	18	N
3490	Capital Gains or Losses (Net Subtractions)	SCH H 2a	18	N
3500	Depreciation & Amortization (Net Additions)	SCH H 2b	18	N
3510	Depreciation & Amortization (Net Subtractions)	SCH H 2b	18	N
3520	Depletion (Net Additions)	SCH H 2c	18	N
3530	Depletion (Net Subtractions)	SCH H 2c	18	N
3540	Investment Allowance (Net Additions)	SCH H 2d	18	N
3550	Investment Allowance (Net Subtractions)	SCH H 2d	18	N
3560	Charges To Reserves (Net Additions)	SCH H 2e	18	N
3570	Charges To Reserves (Net Subtractions)	SCH H 2e	18	N

Field No.	Identification	Form Ref.	Length	Field Description
3580	Inventory Adjustments (Net Additions)	SCH H 2f	18	N
3590	Inventory Adjustments (Net Subtractions)	SCH H 2f	18	N
3600	Taxes (Net Additions)	SCH H 2g	18	N
3610	Taxes (Net Subtractions)	SCH H 2g	18	N
3620	Other Earnings (Net Additions)	SCH H 2h	18	N
3625	Reserved	SCH H 2h	6	Blank
3630	Other Earnings (Net Subtractions)	SCH H 2h	18	N
@3635	Other Earnings (Attach Schedule)	SCH H 2h	6	"STMbnn" or Blank
3640	Total Net Additions	SCH H 3	18	N
3650	Total Net Subtractions	SCH H 4	18	N
3660	Current Earnings & Profits	SCH H 5a	18	N
3670	Dastm Gain or Loss	SCH H 5b	18	N
3680	Combine Lines 5a & 5b	SCH H 5c	18	N
3690	Earnings & Profits In U.S. Dollars	SCH H 5d	12	N
3700	Exchange Rate Used For Line 5d	SCH H 5d	11	N (nnnnnnn.nnnn) | Decimal is implied
3710	Subpart F Income	SCH I 1	12	N

Field No.	Identification	Form Ref.	Length	Field Description
3720	Earnings Invested in U.S. Property	SCH I 2	12	N
3730	Subpart F Income Previously Excluded	SCH I 3	12	N
3740	Previously Excluded Export Trade Income	SCH I 4	12	N
3750	Factoring Income	SCH I 5	12	N
3760	Total Lines 1-5	SCH I 6	12	N
3770	Dividends Received	SCH I 7	12	N
3780	Exchange Gain or Loss	SCH I 8	12	N
3790	Income of Foreign Corporation Blocked (Yes Box)		1	"X" or Blank
3795	Income of Foreign Corporation Blocked (No Box)		1	"X" or Blank
3800	Did Any Become Unblocked (Yes Box)		1	"X" or Blank
3805	Did Any Become Unblocked (No Box)		1	"X" or Blank
@3810	Statement (If Yes, Explain)		6	"STMbnn" or Blank
@3815	Additional Schedules I		6	"STMbnn" or Blank
	Record Terminus Character		1	Value "#"

SCHEDULE J (FORM 5471) Accumulated Earnings & Profits of Controlled...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0645" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record Identification		6	"SCHbbJ"
0001	Form Number		6	"5471bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	0000001
0010	Identifying Number		9	NO ENTRY
0020	Name of Foreign Corporation		35	AN
0030	Balance BOY Post-1986	1(a)	18	N
0040	Current Year E&P	2a(a)	18	N
0050	Current Year Deficit in E&P	2b(a)	18	N
0060	Total Current and Accumulated E&P Post-1986	3(a)	18	N
0070	Amounts Included Under Sec. 951(a) Post-1986	4(a)	18	N

SCHEDULE J (FORM 5471) Accumulated Earnings & Profits of Controlled...

Field No.	Identification	Form Ref.	Length	Field Description
0080	Actual Distributions Post-1986	5b(a)	18	N
0090	Balance of E&P Post-1986	6b(a)	18	N
0100	Balance At EOY Post-1986	7(a)	18	N
0110	Balance BOY Pre-1987	1(b)	18	N
0120	Total Current and Accumulated E&P Pre-1987	3(b)	18	N
0130	Amounts Included Under Sec. 951(a) Pre-1987	4(b)	18	N
0140	Actual Distributions Pre-1987	5b(b)	18	N
0150	Balance of E&P Pre-1987	6b(b)	18	N
0160	Balance at EOY Pre-1987	7(b)	18	N
0170	Balance BOY - Property	1(c)(i)	18	N
0180	Amounts Included Under Sec. 951(a) Property	4(c)(i)	18	N
0190	Actual Distribution or Reclassification-Property	5a(c)(i)	18	N
0200	Balance of E&P-Property	6a(c)(i)	18	N

SCHEDULE J (FORM 5471) Accumulated Earnings & Profits of Controlled...

Field No.	Identification	Form Ref.	Length	Field Description
0210	Balance at EOY-Property	7(c)(i)	18	N
0220	Balance BOY-Assets	1(c)(ii)	18	N
0230	Amounts Included Under Sec. 951(a)-Assets	4(c)(ii)	18	N
0240	Actual Distribution or Reclassification-Assets	5a(c)(ii)	18	N
0250	Balance of E&P - Assets	6a(c)(ii)	18	N
0260	Balance at EOY-Assets	7(c)(ii)	18	N
0270	Balance BOY-Income	1(c)(iii)	18	N
0280	Amounts Included Under Sec. 951(a)-Income	4(c)(iii)	18	N
0290	Actual Distribution or Reclassification-Income	5a(c)(iii)	18	N
0300	Balance of E&P-Income	6a(c)(iii)	18	N
0310	Balance at EOY-Income	7(c)(iii)	18	N
0320	Balance BOY Total	1(d)	18	N
0330	Balance at EOY Total	7(d)	18	N
	Record Terminus Character		1	Value "#"

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1300" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record Identification		6	"SCHbbM"
0001	Form Number		6	"5471bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	0000001-0000005
0010	Identifying Number		9	NO ENTRY
0020	Name of Foreign Corporation		35	AN
0022	Country Code For Functional Currency		2	N
0024	Exchange Rate		11	N (nnnnnnn.nnnn) | Decimal is implied
0030	Sales of Stock in Trade - U.S. Person	1(b)	12	N
0040	Sales of Property Rights - U.S. Person	2(b)	12	N
0050	Compensation Received - U.S. Person	3(b)	12	N

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

Field No.	Identification	Form Ref.	Length	Field Description
0060	Commissions Received - U.S. Person	4(b)	12	N
0070	Rents, Royalties Received - U.S. Person	5(b)	12	N
0080	Dividends Received - U.S. Person	6(b)	12	N
0090	Interest Received - U.S. Person	7(b)	12	N
0100	Preminums Received - U.S. Person	8(b)	12	N
0110	Add Lines 1 - 8 for U.S. Person	9(b)	12	N
0120	Purchase of Stock In Trade - U.S. Person	10(b)	12	N
0130	Purchase of Tangible Property - U.S. Person	11(b)	12	N
0140	Purchase of Property Rights - U.S. Person	12(b)	12	N
0150	Compensation Paid - U.S. Person	13(b)	12	N
0160	Commissions Paid - U.S. Person	14(b)	12	N
0170	Rents, Royalties Paid - U.S. Person	15(b)	12	N
0180	Dividends Paid - U.S. Person	16(b)	12	N

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

Field No.	Identification	Form Ref.	Length	Field Description
0190	Interest Paid - U.S. Person	17(b)	12	N
0200	Add Lines 10 - 17 for U.S. Person	18(b)	12	N
0210	Amounts Borrowed - U.S. Person	19(b)	12	N
0220	Amounts Loaned - U.S. Person	20(b)	12	N
0230	Sales of Stock in Trade - Domestic Corp.	1(c)	12	N
0240	Sales of Property Rights - Domestic Corp.	2(c)	12	N
0250	Compensation Received - Domestic Corp.	3(c)	12	N
0260	Commissions Received - Domestic Corp.	4(c)	12	N
0270	Rents, Royalties Received - Domestic Corp.	5(c)	12	N
0280	Dividends Received - Domestic Corp.	6(c)	12	N
0290	Interest Received - Domestic Corp.	7(c)	12	N
0300	Premiums Received - Domestic Corp.	8(c)	12	N
0310	Add Lines 1 - 8 for Domestic Corp.	9(c)	12	N

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

Field No.	Identification	Form Ref.	Length	Field Description
0320	Purchase of Stock in Trade - Domestic Corp.	10(c)	12	N
0330	Purchase of Tangible Property - Domestic Corp.	11(c)	12	N
0340	Purchase of Property Rights - Domestic Corp.	12(c)	12	N
0350	Compensation Paid - Domestic Corp.	13(c)	12	N
0360	Commissions Paid - Domestic Corp.	14(c)	12	N
0370	Rents, Royalties Paid - Domestic Corp.	15(c)	12	N
0380	Dividends Paid - Domestic Corp.	16(c)	12	N
0390	Interest Paid - Domestic Corp.	17(c)	12	N
0400	Add Lines 10 - 17 for Domestic Corp.	18(c)	12	N
0410	Amounts Borrowed - Domestic Corp.	19(c)	12	N
0420	Amounts Loaned - Domestic Corp.	20(c)	12	N
0430	Sales of Stock in Trade - Foreign Corp.	1(d)	12	N
0440	Sales of Property Rights - Foreign Corp.	2(d)	12	N

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

Field No.	Identification	Form Ref.	Length	Field Description
0450	Compensation Received - Foreign Corp.	3(d)	12	N
0460	Commissions Received - Foreign Corp.	4(d)	12	N
0470	Rents, Royalties Received - Foreign Corp.	5(d)	12	N
0480	Dividends Received - Foreign Corp.	6(d)	12	N
0490	Interest Received - Foreign Corp.	7(d)	12	N
0500	Premiums Received - Foreign Corp.	8(d)	12	N
0510	Add Lines 1 - 8 for Foreign Corp.	9(d)	12	N
0520	Purchase of Stock in Trade - Foreign Corp.	10(d)	12	N
0530	Purchase of Tangible Property - Foreign Corp.	11(d)	12	N
0540	Purchase of Property Rights - Foreign Corp.	12(d)	12	N
0550	Compensation Paid - Foreign Corp.	13(d)	12	N
0560	Commissions Paid - Foreign Corp.	14(d)	12	N
0570	Rents, Royalties Paid - Foreign Corp.	15(d)	12	N

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

Field No.	Identification	Form Ref.	Length	Field Description
0580	Dividends Paid - Foreign Corp.	16(d)	12	N
0590	Interest Paid - Foreign Corp.	17(d)	12	N
0600	Add Lines 10 - 17 for Foreign Corp.	18(d)	12	N
0610	Amounts Borrowed - Foreign Corp.	19(d)	12	N
0620	Amounts Loaned - Foreign Corp.	20(d)	12	N
0630	Sales of Stock in Trade - 10% Foreign Corp.	1(e)	12	N
0640	Sales of Property Rights - 10% Foreign Corp.	2(e)	12	N
0650	Compensation Received - 10% Foreign Corp.	3(e)	12	N
0660	Commissions Received - 10% Foreign Corp.	4(e)	12	N
0670	Rents, Royalties Received - 10% Foreign Corp.	5(e)	12	N
0680	Dividends Received - 10% Foreign Corp.	6(e)	12	N
0690	Interest Received - 10% Foreign Corp.	7(e)	12	N
0700	Premiums Received - 10% Foreign Corp.	8(e)	12	N

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

Field No.	Identification	Form Ref.	Length	Field Description
0710	Add Lines 1 - 8 for 10% Foreign Corp.	9(e)	12	N
0720	Purchase of Stock in Trade - 10% Foreign Corp.	10(e)	12	N
0730	Purchase of Tangible Property - 10% Foreign Corp.	11(e)	12	N
0740	Purchase of Property Rights - 10% Foreign Corp.	12(e)	12	N
0750	Compensation Paid - 10% Foreign Corp.	13(e)	12	N
0760	Commissions Paid - 10% Foreign Corp.	14(e)	12	N
0770	Rents, Royalties Paid - 10% Foreign Corp.	15(e)	12	N
0780	Dividends Paid - 10% Foreign Corp.	16(e)	12	N
0790	Interest Paid - 10% Foreign Corp.	17(e)	12	N
0800	Add Lines 10 - 17 for 10% Foreign Corp.	18(e)	12	N
0810	Amounts Borrowed - 10% Foreign Corp.	19(e)	12	N
0820	Amounts Loaned - 10% Foreign Corp.	20(e)	12	N
0830	Sales of Stock in Trade - 10% Any Corp.	1(f)	12	N

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

Field No.	Identification	Form Ref.	Length	Field Description
0840	Sales of Property Rights - 10% Any Corp.	2(f)	12	N
0850	Compensation Received - 10% Any Corp.	3(f)	12	N
0860	Commissions Received - 10% Any Corp.	4(f)	12	N
0870	Rents, Royalties Received - 10% Any Corp.	5(f)	12	N
0880	Dividends Received - 10% Any Corp.	6(f)	12	N
0890	Interest Received - 10% Any Corp.	7(f)	12	N
0900	Premiums Received - 10% Any Corp.	8(f)	12	N
0910	Add Lines 1 - 8 for 10% Any Corp.	9(f)	12	N
0920	Purchase of Stock in Trade - 10% Any Corp.	10(f)	12	N
0930	Purchase of Tangible Property - 10% Any Corp.	11(f)	12	N
0940	Purchase of Property Rights - 10% Any Corp.	12(f)	12	N
0950	Compensation Paid - 10% Any Corp.	13(f)	12	N
0960	Commissions Paid - 10% Any Corp.	14(f)	12	N

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

Field No.	Identification	Form Ref.	Length	Field Description
0970	Rents, Royalties Paid - 10% Any Corp.	15(f)	12	N
0980	Dividends Paid - 10% Any Corp.	16(f)	12	N
0990	Interest Paid - 10% Any Corp.	17(f)	12	N
1000	Add Lines 10 - 17 for 10% Any Corp.	18(f)	12	N
1010	Amounts Borrowed - 10% Any Corp.	19(f)	12	N
1020	Amounts Loaned - 10% Any Corp.	20(f)	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE N (FORM 5471) Return of Officers, Directors & 10% or ....

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1388" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record Identification		6	"SCHbbN"
0001	Form Number		6	"5471bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	0000001
0010	Identifying Number		9	NO ENTRY
0020	Name of Foreign Corporation		35	AN
0030	Country Code for Functional Currency		2	N
0035	Exchange Rate		11	N (nnnnnnn.nnnn) | Decimal is implied
@0036	First Time Filer Info		6	"STMbnn" or Blank
*0040	Description of Securities	PT I SEC A	20	AN or "STMbnn"
+0045	Filler	PT I SEC A	6	Blank
+0050	Interest Rate	PT I SEC A	6	R
+0060	Face Value: Beginning of Year	PT I SEC A	12	N

SCHEDULE N (FORM 5471) Return of Officers, Directors & 10% or ....

Field No.	Identification	Form Ref.	Length	Field Description
+0070	Face Value: End of Year	PT I SEC A	12	N
0080	Description of Securities-2	PT I SEC A	20	AN
0085	Filler	PT I SEC A	6	Blank
0090	Interest Rate-2	PT I SEC A	6	R or Blank
0100	Face Value: Beginning of Year-2	PT I SEC A	12	N or Blank
0110	Face Value: End of Year-2	PT I SEC A	12	N or Blank
0120	Description of Securities-3	PT I SEC A	20	AN
0125	Filler	PT I SEC A	6	Blank
0130	Interest Rate-3	PT I SEC A	6	R or Blank
0140	Face Value: Beginning of Year-3	PT I SEC A	12	N or Blank
0150	Face Value: End of Year-3	PT I SEC A	12	N or Blank
0160	Description of Securities-4	PT I SEC A	20	AN
0165	Filler	PT I SEC A	6	Blank
0170	Interest Rate-4	PT I SEC A	6	R or Blank
0180	Face Value: Beginning of Year-4	PT I SEC A	12	N or Blank
0190	Face Value: End of Year-4	PT I SEC A	12	N or Blank
0200	Name of Holder	PT I SEC B	40	AN

SCHEDULE N (FORM 5471) Return of Officers, Directors & 10% or ....

Field No.	Identification	Form Ref.	Length	Field Description
0205	Name of Holder - Name Line 2	PT I SEC B	40	AN
0210	Address of Holder	PT I SEC B	35	AN
0220	City of Holder	PT I SEC B	22	AN
0230	State of Holder	PT I SEC B	2	AN
0240	Zip Code of Holder	PT I SEC B	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0250	Class of Securities	PT I SEC B	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY
0260	Number of Securities Held-BOY	PT I SEC B	10	N
0270	Face Value of Securities Held-BOY	PT I SEC B	12	N
0280	Number of Securities Held-EOY	PT I SEC B	10	N
0290	Face Value of Securities Held- EOY	PT I SEC B	12	N
0300	Explanation of Change in Holdings	PT I SEC B	40	AN
0305	Date of Change in Holdings	PT I SEC B	8	YYYYMMDD
0310	Name of Holder-2	PT I SEC B	40	AN
0315	Name of Holder-2- Name Line 2	PT I SEC B	40	AN
0320	Address of Holder-2	PT I SEC B	35	AN
0330	City of Holder-2	PT I SEC B	22	AN
0340	State of Holder-2	PT I SEC B	2	AN

SCHEDULE N (FORM 5471) Return of Officers, Directors & 10% or ....

Field No.	Identification	Form Ref.	Length	Field Description
0350	Zip Code of Holder-2	PT I SEC B	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0360	Class of Securities-2	PT I SEC B	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY
0370	Number of Securities Held-BOY-2	PT I SEC B	10	N or Blank
0380	Face Value of Securities Held-BOY-2	PT I SEC B	12	N or Blank
0390	Number of Securities Held-EOY-2	PT I SEC B	10	N or Blank
0400	Face Value of Securities Held-EOY-2	PT I SEC B	12	N or Blank
0410	Explanation of Change in Holdings-2	PT I SEC B	40	AN
0415	Date of Change in Holdings-2	PT I SEC B	8	YYYYMMDD or Blank
0420	Name of Holder-3	PT I SEC B	40	AN
0425	Name of Holder-3-Name Line 2	PT I SEC B	40	AN
0430	Address of Holder-3	PT I SEC B	35	AN
0440	City of Holder-3	PT I SEC B	22	AN
0450	State of Holder-3	PT I SEC B	2	AN
0460	Zip Code of Holder-3	PT I SEC B	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank

SCHEDULE N (FORM 5471) Return of Officers, Directors & 10% or ....

Field No.	Identification	Form Ref.	Length	Field Description
0470	Class of Securities-3	PT I SEC B	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY
0480	Number of Securities Held-BOY-3	PT I SEC B	10	N or Blank
0490	Face Value of Securities Held BOY-3	PT I SEC B	12	N or Blank
0500	Number of Securities Held-EOY-3	PT I SEC B	10	N or Blank
0510	Face Value of Securities Held-EOY-3	PT I SEC B	12	N or Blank
0520	Explanation of Change in Holdings-3	PT I SEC B	40	AN
0525	Date of Change in Holdings-3	PT I SEC B	8	YYYYMMDD or Blank
0530	Gross Income	1	12	N
@0535	Attach Schedule of Gross Income	1	6	"STMbnn" or Blank
0540	Deductions Allowed	2	12	N
@0545	Attach Schedule of Deductions	2	6	"STMbnn" or Blank
0550	Taxable Income (Loss)	3	12	N
0560	Taxes	4a	12	N
@0565	Attach Schedules Per Instructions	4a	6	"STMbnn" or Blank

SCHEDULE N (FORM 5471) Return of Officers, Directors & 10% or ....

Field No.	Identification	Form Ref.	Length	Field Description
0570	Charitable Contributions	4b	12	N
0580	Special Deductions Disallowed	4c	12	N
0590	Net Operating Loss	4d	12	N
0600	Expenses and Depreciation	4e	12	N
@0605	Attach Statement for each Property	4e	6	"STMbnn" or Blank
0610	Taxes and Contributions	4f	12	N
0620	Total Adjustments	4g	12	N
0630	Combine Line 3 and Line 4g	5	12	N
0640	Deduction for Dividends Paid	6	12	N
0650	Subtract Line 6 from Line 5	7	12	N
0660	Deductions Allowed	8	12	N
@0665	Attach Designation Required	8	6	STMbnn or Blank
0670	Undistributed Foreign Company Income	9	12	N
0680	Taxable Dividends Paid: Cash - Date Paid	10a	8	YYYYMMDD
0690	Taxable Dividends Paid: Cash - Amount	10a	12	N

SCHEDULE N (FORM 5471) Return of Officers, Directors & 10% or ....

Field No.	Identification	Form Ref.	Length	Field Description
0700	Taxable Dividends Paid: Property - Date Paid	10b	8	YYYYMMDD
0710	Taxable Dividends Paid: Property - Amount	10b	12	N
0715	Nature of Property	10b	20	AN
0720	Taxable Dividends Paid: Obligations - Date	10c	8	YYYYMMDD
0730	Taxable Dividends Paid: Obligations - Amount	10c	12	N
0740	Consent Dividends	11	12	N
@0745	Attach Schedule of Dividends	11	6	"STMbnn" or Blank
0750	Deduction for Dividends Paid During Tax Year	12	12	N
@0755	Global Section A and B Attachments		6	"STMbnn" or Blank
	Record Terminus Character		1	Value "#"

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2150" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record Identification		6	"SCHbbO"
0001	Form Number		6	"5471bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	0000001 - 0000005
0010	Identifying Number		9	NO ENTRY
0020	Name of Foreign Corporation		35	AN
0030	Name of Shareholder	I (a)	40	AN
0035	Name of Shareholder - Name Line 2	I (a)	40	AN
0040	Address of Shareholder	I (b)	35	AN
0050	City of Shareholder	I (b)	22	AN
0060	State of Shareholder	I (b)	2	AN
0070	Zip Code of Shareholder	I (b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0080	Identifying Number of Shareholder	I (c)	9	N

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

Field No.	Identification	Form Ref.	Length	Field Description
0090	Date of Original Acquisition	I (d)	8	YYYYMMDD
0100	Date of Additional Acquisition	I (e)	8	YYYYMMDD
0110	Name of Shareholder-2	I (a)	40	AN
0115	Name of Shareholder-2 - Name Line 2	I (a)	40	AN
0120	Address of Shareholder-2	I (b)	35	AN
0130	City of Shareholder-2	I (b)	22	AN
0140	State of Shareholder-2	I (b)	2	AN
0150	Zip Code of Shareholder-2	I (b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0160	Identifying Number of Shareholder-2	I (c)	9	N or blank
0170	Date of Original Acquisition-2	I (d)	8	YYYYMMDD or blank
0180	Date of Additional Acquisition-2	I (e)	8	YYYYMMDD or blank
0190	Name of Shareholder-3	I (a)	40	AN
0195	Name of Shareholder-3 - Name Line 2	I (a)	40	AN
0200	Address of Shareholder-3	I (b)	35	AN
0210	City of Shareholder-3	I (b)	22	AN

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

Field No.	Identification	Form Ref.	Length	Field Description
0220	State of Shareholder-3	I (b)	2	AN
0230	Zip Code of Shareholder-3	I (b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0240	Identifying Number of Shareholder-3	I (c)	9	N or blank
0250	Date of Original Acquisition-3	I (d)	8	YYYYMMDD or blank
0260	Date of Additional Acquisition-3	I (e)	8	YYYYMMDD or blank
0270	Name of Shareholder-4	I (a)	40	AN
0275	Name of Shareholder-4 - Name Line 2	I (a)	40	AN
0280	Address of Shareholder-4	I (b)	35	AN
0290	City of Shareholder-4	I (b)	22	AN
0300	State of Shareholder-4	I (b)	2	AN
0310	Zip Code of Shareholder-4	I (b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0320	Identifying Number of Shareholder-4	I (c)	9	N or blank
0330	Date of Original Acquisition-4	I (d)	8	YYYYMMDD or blank
0340	Date of Additional Acquisition-4	I (e)	8	YYYYMMDD or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
@0345	Part I Additional Information	Part I	6	"STMbnn" or blank
0350	Name of U.S. Shareholder	II A(a)	40	AN
0355	Name of U.S. Shareholder - N/L 2	II A(a)	40	AN
0360	Address of U.S Shareholder	II A(a)	35	AN
0370	City of U.S Shareholder	II A(a)	22	AN
0380	State of U.S. Shareholder	II A(a)	2	AN
0390	Zip Code of U.S. Shareholder	II A(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0395	Identifying Number of U.S. Shareholder	II A(a)	9	N or blank
0400	Type of Return	II A(b)(1)	8	AN
0410	Date Return Filed	II A(b)(2)	8	YYYYMMDD
0420	IRS Center Where Filed	II A(b)(3)	12	AN
0430	Date Information Return Filed	II A(c)	8	YYYYMMDD or blank
0440	Name of U.S. Shareholder-2	II A(a)	40	AN
0445	Name of U.S. Shareholder-2 - N/L 2	II A(a)	40	AN
0450	Address of U.S. Shareholder-2	II A(a)	35	AN

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

Field No.	Identification	Form Ref.	Length	Field Description
0460	City of U.S. Shareholder-2	II A(a)	22	AN
0470	State of U.S. Shareholder-2	II A(a)	2	AN
0480	Zip Code of U.S. Shareholder-2	II A(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0485	Identifying Number of U.S. Shareholder-2	II A(a)	9	N or Blank
0490	Type of Return-2	II A(b)(1)	8	AN
0500	Date Return Filed-2	II A(b)(2)	8	YYYYMMDD or blank
0510	IRS Center Where Filed-2	II A(b)(3)	12	AN
0520	Date Information Return Filed-2	II A(c)	8	YYYYMMDD or blank
0530	Name of U.S. Shareholder-3	II A(a)	40	AN
0535	Name of U.S. Shareholder-3 - N/L 2	II A(a)	40	AN
0540	Address of U.S. Shareholder-3	II A(a)	35	AN
0550	City of U.S. Shareholder-3	II A(a)	22	AN
0560	State of U.S. Shareholder-3	II A(a)	2	AN
0570	Zip Code of U.S. Shareholder-3	II A(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0575	Identifying Number of U.S. Shareholder-3	II A(a)	9	N or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
0580	Type of Return-3	II A(b)(1)	8	AN
0590	Date Return Filed-3	II A(b)(2)	8	YYYYMMDD or blank
0600	IRS Center Where Filed-3	II A(b)(3)	12	AN
0610	Date Information Return Filed-3	II A(c)	8	YYYYMMDD or blank
@0615	Part II Section A Additional Information	Part II	6	"STMbnn" or blank
@0620	Attach Statement of U.S. Persons	II A	6	"STMbnn" or blank
0630	Name of U.S. Officer or Director	II B(a)	40	AN
0635	Name of U.S. Officer or Director - N/L 2	II B(a)	40	AN
0640	Address of U.S. Officer	II B(b)	35	AN
0650	City of U.S. Officer	II B(b)	22	AN
0660	State of U.S. Officer	II B(b)	2	AN
0670	Zip Code of U.S. Officer	II B(b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0680	Social Security Number	II B(c)	9	N
0690	Officer	II B(d)	1	"X" or blank
0700	Director	II B(d)	1	"X" or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
0710	Name of U.S. Officer or Director-2	II B(a)	40	AN
0715	Name of U.S. Officer or Director-2 - N/L 2	II B(a)	40	AN
0720	Address of U.S. Officer-2	II B(b)	35	AN
0730	City of U.S. Officer-2	II B(b)	22	AN
0740	State of U.S. Officer-2	II B(b)	2	AN
0750	Zip Code of U.S. Officer-2	II B(b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0760	Social Security Number-2	II B(c)	9	N or blank
0770	Officer-2	II B(d)	1	"X" or blank
0780	Director-2	II B(d)	1	"X" or blank
0790	Name of U.S. Officer or Director-3	II B(a)	40	AN
0795	Name of U.S. Officer or Director-3 - N/L 2	II B(a)	40	AN
0800	Address of U.S. Officer-3	II B(b)	35	AN
0810	City of U.S. Officer-3	II B(b)	22	AN
0820	State of U.S. Officer-3	II B(b)	2	AN

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

Field No.	Identification	Form Ref.	Length	Field Description
0830	Zip Code of U.S. Officer-3	II B(b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0840	Social Security Number-3	II B(c)	9	N or blank
0850	Officer-3	II B(d)	1	X or blank
0860	Director-3	II B(d)	1	X or blank
@0865	Part II Section B Additional Information	Part II	6	"STMbnn" or blank
0870	Name of Shareholder Filing	II C(a)	40	AN
0880	Class of Stock Acquired	II C(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or blank
0890	Date of Acquisition	II C(c)	8	YYYYMMDD or blank
0900	Method of Acquisition	II C(d)	8	AN
0910	Number of Shares Acquired Directly	II C(e)(1)	10	N or blank
0920	Number of Shares Acquired Indirectly	II C(e)(2)	10	N or blank
0930	Number of Shares Acquired Constructively	II C(e)(3)	10	N or blank
0940	Name of Shareholder Filing-2	II C(a)	40	AN
0950	Class of Stock Acquired-2	II C(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
0960	Date of Acquisition-2	II C(c)	8	YYYYMMDD or blank
0970	Method of Acquisition-2	II C(d)	8	AN
0980	Number of Shares Acquired Directly-2	II C(e)(1)	10	N or blank
0990	Number of Shares Acquired Indirectly-2	II C(e)(2)	10	N or blank
1000	Number of Shares Acquired Constructively-2	II C(e)(3)	10	N or blank
1010	Name of Shareholder Filing-3	II C(a)	40	AN
1020	Class of Stock Acquired-3	II C(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or blank
1030	Date of Acquisition-3	II C(c)	8	YYYYMMDD or blank
1040	Method of Acquisition-3	II C(d)	8	AN
1050	Number of Shares Acquired Directly-3	II C(e)(1)	10	N or blank
1060	Number of Shares Acquired Indirectly-3	II C(e)(2)	10	N or blank
1065	Number of Shares Acquired Constructively-3	II C(e)(3)	10	N or blank
	Record Terminus Character		1	Value "#"

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2451" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1070	Record Identification		6	"SCHbbO"
1071	Form Number		6	"5471bb"
1072	Page Number		5	"PG02b"
1073	Taxpayer Identification Number		9	N (Primary SSN)
1074	Filler		1	Blank
1075	Schedule Occurrence Number		7	0000001 - 0000005
1080	Amount Paid or Value Given	II C(f)	12	N or blank
1090	Name From Whom Shares Were Acquired	II C(g)	40	AN
1095	Name From Whom Shares Were Acquired - N/L 2	II C(g)	40	AN
1100	Address-Person From Whom Shares Acquired	II C(g)	35	AN
1110	City-Person From Whom Shares Acquired	II C(g)	22	AN
1120	State-Person From Whom Shares Acquired	II C(g)	2	AN
1130	Zip Code-Person From Whom Shares Acquired	II C(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank

Field No.	Identification	Form Ref.	Length	Field Description
1135	Country-Person from Whom Shares Acquired	II C	35	AN or blank
1140	Amount Paid or Value Given-2	II C(f)	12	N or blank
1150	Name From Whom Shares Were Acquired-2	II C(g)	40	AN
1155	Name From Whom Shares Were Acquired-2 - N/L 2	II C(g)	40	AN
1160	Address-Person From Whom Shares Acquired-2	II C(g)	35	AN
1170	City-Person From Whom Shares Acquired-2	II C(g)	22	AN
1180	State-Person From Whom Shares Acquired-2	II C(g)	2	AN
1190	Zip Code-Person From Whom Shares Acquired-2	II C(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1195	Country-Person from Whom Shares Acquired-2	II C	35	AN or blank
1200	Amount Paid or Value Given-3	II C(f)	12	N or blank
1210	Name From Whom Shares Were Acquired-3	II C(g)	40	AN
1215	Name From Whom Shares Were Acquired-3 - N/L 2	II C(g)	40	AN

Field No.	Identification	Form Ref.	Length	Field Description
1220	Address-Person From Whom Shares Acquired-3	II C(g)	35	AN
1230	City-Person From Whom Shares Acquired-3	II C(g)	22	AN
1240	State-Person From Whom Shares Acquired-3	II C(g)	2	AN
1250	Zip Code-Person From Whom Shares Acquired-3	II C(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1253	Country-Person from Whom Shares Acquired-3	II C	35	AN or blank
@1255	Part II Section C Additional Information	II	6	"STMbnn" or blank
1260	Name of Shareholder Disposing of Stock	II D(a)	40	AN
1270	Class of Stock	II D(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or blank
1280	Date of Disposition	II D(c)	8	YYYYMMDD or blank
1290	Method of Disposition	II D(d)	8	AN
1300	Number of Shares Disposed Directly	II D(e)(1)	10	N or blank
1310	Number of Shares Disposed Indirectly	II D(e)(2)	10	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
1320	Number of Shares Disposed Constructively	II D(e)(3)	10	N or blank
1330	Name of Shareholder Disposing of Stock-2	II D(a)	40	AN
1340	Class of Stock-2	II D(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
1350	Date of Disposition-2	II D(c)	8	YYYYMMDD or blank
1360	Method Of Disposition-2	II D(d)	8	AN
1370	Number of Shares Disposed Directly-2	II D(e)(1)	10	N or blank
1380	Number of Shares Disposed Indirectly-2	II D(e)(2)	10	N or blank
1390	Number of Shares Disposed Constructively-2	II D(e)(3)	10	N or blank
1400	Name of Shareholder Disposing of Stock-3	II D(a)	40	AN
1410	Class of Stock-3	II D(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or blank
1420	Date of Disposition-3	II D(c)	8	YYYYMMDD or blank
1430	Method of Disposition-3	II D(d)	8	AN
1440	Number of Shares Disposed Directly-3	II D(e)(1)	10	N or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
1450	Number of Shares Disposed Indirectly-3	II D(e)(2)	10	N or blank
1460	Number of Shares Disposed Constructively-3	II D(e)(3)	10	N or blank
1470	Amount Received	II D(f)	12	N or blank
1480	Name To Whom Disposition of Stock Was Made	II D(g)	40	AN
1485	Name To Whom Disposition Made - N/L 2	II D(g)	40	AN
1490	Address of Person to Whom Disposition	II D(g)	35	AN
1500	City of Person to Whom Disposition	II D(g)	22	AN
1510	State of Person to Whom Disposition	II D(g)	2	AN
1520	Zip Code of Person to Whom Disposition	II D(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1525	Country of Person to Whom Disposition	II D	35	AN or blank
1530	Amount Received-2	II D(f)	12	N or blank
1540	Name To Whom Disposition of Stock Was Made-2	II D(g)	40	AN
1545	Name To Whom Disposition Made-2 - N/L 2	II D(g)	40	AN

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

Field No.	Identification	Form Ref.	Length	Field Description
1550	Address of Person to Whom Disposition-2	II D(g)	35	AN
1560	City of Person to Whom Disposition-2	II D(g)	22	AN
1570	State of Person to Whom Disposition-2	II D(g)	2	AN
1580	Zip Code of Person to Whom Disposition-2	II D(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1585	Country of Person to Whom Disposition-2	II D	35	AN or blank
1590	Amount Received-3	II D(f)	12	N or blank
1600	Name To Whom Disposition of Stock Was Made-3	II D(g)	40	AN
1605	Name To Whom Disposition Made-3 - N/L 2	II D(g)	40	AN
1610	Address of Person to Whom Disposition-3	II D(g)	35	AN
1620	City of Person to Whom Disposition-3	II D(g)	22	AN
1630	State of Person to Whom Disposition-3	II D(g)	2	AN
1640	Zip Code of Person to Whom Disposition-3	II D(g)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1643	Country of Person to Whom Disposition-3	II D	35	AN or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
@1645	Part II Section D Additional Information	II	6	"STMbnn" or blank
1650	Name of Transferor	II E(a)	40	AN
1655	Name of Transferor - Name Line 2	II E(a)	40	AN
1660	Address of Transferor	II E(a)	35	AN
1670	City of Transferor	II E(a)	22	AN
1680	State of Transferor	II E(a)	2	AN
1690	Zip Code of Transferor	II E(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1695	Country of Transferor	II E	35	AN or blank
1700	Identifying Number of Transferor	II E(b)	9	N or blank
1710	Date of Transfer	II E(c)	8	YYYYMMDD or blank
1720	Name of Transferor-2	II E(a)	40	AN
1725	Name of Transferor-2 - Name Line 2	II E(a)	40	AN
1730	Address of Transferor-2	II E(a)	35	AN
1740	City of Transferor-2	II E(a)	22	AN
1750	State of Transferor-2	II E(a)	2	AN
1760	Zip Code of Transferor-2	II E(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1765	Country of Transferor-2	II E	35	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
1770	Identifying Number of Transferor-2	II E(b)	9	N or blank
1780	Date of Transfer-2	II E(c)	8	YYYYMMDD or blank
1790	Name of Transferor-3	II E(a)	40	AN
1795	Name of Transferor-3 - Name Line 2	II E(a)	40	AN
1800	Address of Transferor-3	II E(a)	35	AN
1810	City of Transferor-3	II E(a)	22	AN
1820	State of Transferor-3	II E(a)	2	AN
1830	Zip Code of Transferor-3	II E(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1835	Country of Transferor-3	II E	35	AN or blank
1840	Identifying Number of Transferor-3	II E(b)	9	N or blank
1850	Date of Transfer-3	II E(c)	8	YYYYMMDD or blank
1860	Description of Assets	II E(d)(1)	40	AN
1870	Fair Market Value	II E(d)(2)	12	N or blank
1880	Adjusted Basis	II E(d)(3)	12	N or blank
1890	Description of Assets Transferred	II E(e)	40	AN
1900	Description of Assets-2	II E(d)(1)	40	AN
1910	Fair Market Value-2	II E(d)(2)	12	N or blank
1920	Adjusted Basis-2	II E(d)(3)	12	N or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
1930	Description of Assets Transferred-2	II E(e)	40	AN
1940	Description of Assets-3	II E(d)(1)	40	AN
1950	Fair Market Value-3	II E(d)(2)	12	N or blank
1960	Adjusted Basis-3	II E(d)(3)	12	N or blank
1970	Description of Assets Transferred-3	II E(e)	40	AN
@1975	Part II Section E Additional Information	II	6	"STMbnn" or blank
@1980	Attach Schedule if Filed Tax Return	II F(a)	6	"STMbnn" or blank
1990	Date of Any Reorganization During Last 4 Years	II F(b)	8	YYYYMMDD or blank
@2000	Attach A Chart	II F(c)	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0747" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"5713bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001
0010	Tax Year Beginning		8	YYYYMMDD
0020	Tax Year Ending		8	YYYYMMDD
0040	Identifying Number		9	NO ENTRY
0050	Address		35	AN
0060	City		22	AN
0070	State		2	AN
0080	Zip Code		12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0090	Service Center Where Return Is Filed		10	AN
0100	Type Of Filer: (individual)		1	"X" or blank
0110	Type Of Filer: (partnership)		1	NO ENTRY

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Field No.	Identification	Form Ref.	Length	Field Description
0120	Type Of Filer: (corporation)		1	NO ENTRY
0130	Type Of Filer: (trust)		1	NO ENTRY
0140	Type Filer: (estate)		1	NO ENTRY
0150	Type Of Filer: (other)		1	"X" or blank
0160	Adjusted Gross Income (Individuals)	1	12	N
0170	Partner/Corporation Name	2a/b	35	NO ENTRY
0180	Partner/Corporation Identifying Number	2a/b	9	NO ENTRY
0190	Partner/Corporation Name - 2	2a/b	35	NO ENTRY
0200	Partner Corporation Identifying Number - 2	2a/b	9	NO ENTRY
0210	Partner/Corporation Name - 3	2a/b	35	NO ENTRY
0220	Partner Corporation Identifying Number - 3	2a/b	9	NO ENTRY
0230	Partner/Corporation Name - 4	2a/b	35	NO ENTRY
0240	Partner/Corporation Identifying Number - 4	2a/b	9	NO ENTRY
0250	Partner/Corporation Name - 5	2a/b	35	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
0260	Partner/Corporation Identifying Number - 5	2a/b	9	NO ENTRY
0270	Partner/Corporation Name - 6	2a/b	35	NO ENTRY
0280	Partner/Corporation Identifying Number - 6	2a/b	9	NO ENTRY
0290	Partner/Corporation Name - 7	2a/b	35	NO ENTRY
0300	Partner/Corporation Identifying Number - 7	2a/b	9	NO ENTRY
0305	Attachment - Additional Information	2a/b	6	NO ENTRY
0310	Additional Information Included	2a/b	1	NO ENTRY
0320	Partnership Principal Business Activity Code	2c	6	NO ENTRY
0330	Principal Business Activity Description	2c	35	NO ENTRY
0340	Partnership IC-DISCs Code	2d	3	NO ENTRY
0350	IC-DISCs Description	2d	35	NO ENTRY
0360	Partnership's Total Assets	3a	12	NO ENTRY
0370	Partnership's Ordinary Income	3b	12	NO ENTRY
0380	Type Of Form 1120 Series Filed	4a	6	NO ENTRY

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Field No.	Identification	Form Ref.	Length	Field Description
0390	Name Of Corporation	4b(1)	35	NO ENTRY
0400	Employer Identification Number	4b(2)	9	NO ENTRY
0410	Taxable Year Beginning	4b(3)	8	NO ENTRY
0420	Taxable Year Ending	4b(3)	8	NO ENTRY
0430	Total Assets	4c(1)	12	NO ENTRY
0440	Taxable Income	4c(2)	12	NO ENTRY
0450	Total Income Of Estates Or Trusts	5	12	NO ENTRY
0460	Foreign Tax Credit	6a	12	N
0470	Deferral Of Earnings	6b	12	N
0480	Deferral Of IC-DISC Income	6c	12	NO ENTRY
0490	Exempt FSC Income	6d	12	NO ENTRY
0500	Excludable Extra-Territorial Income	6e	12	NO ENTRY
	Record Terminus Character		1	Value "#"

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

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Field No.	Identification	Form Ref.	Length	Field Description
0590	Do You Claim Foreign Tax Credit - No Box	7d	1	"X" or blank
0600	Do You Control Any Corporation - Yes Box	7e	1	"X" or blank
0610	Do You Control Any Corporation - No Box	7e	1	"X" or blank
0620	If Yes, Did Corporation Participate - Yes Box	7e	1	"X" or blank
0630	If Yes, Did Corporation Participate - No Box	7e	1	"X" or blank
0640	Are You Controlled - Yes Box	7f	1	"X" or blank
0650	Are You Controlled - No Box	7f	1	"X" or blank
0660	If Yes, Did Person Participate - Yes Box	7f	1	"X" or blank
0670	If Yes, Did Person Participate - No Box	7f	1	"X" or blank
0680	Treated Under Section 671 As Owner - Yes Box	7g	1	"X" or blank
0690	Treated Under Section 671 As Owner - No Box	7g	1	"X" or blank
0700	Partner In A Partnership - Yes Box	7h	1	"X" or blank

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Field No.	Identification	Form Ref.	Length	Field Description
0710	Partner In A Partnership - No Box	7h	1	"X" or blank
0720	Are You A Foreign Sales Corporation - Yes Box	7i	1	"X" or blank
0730	Are You A Foreign Sales Corporation - No Box	7i	1	"X" or blank
0732	Are You Excluding Extraterritorial Income - Yes	7j	1	"X" or blank
0734	Are You Excluding Extraterritorial Income - No	7j	1	"X" or blank
0740	Boycott Of Israel - Yes Box	8	1	"X" or blank
0750	Boycott Of Israel - No Box	8	1	"X" or blank
0760	Are You Submitting Additional Information	8	1	"X" or blank
*0770	Name Of Country	8a(1)	35	AN or "STMbnn" or blank
+0780	Identifying Number Of Person Having Operations	8a(2)	9	N
+0790	Principal Business Activity Code	8a(3)	6	N
*+0800	Description Of Principal Business Activity	8a(4)	35	AN or "STMbnn"
+0810	IC-DISCs Product Code	8a(5)	3	NO ENTRY
0820	Name Of Country - 2	8b(1)	35	AN or blank

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Field No.	Identification	Form Ref.	Length	Field Description
0830	Identifying Number Of Person Having Operations - 2	8b(2)	9	N or blank
0840	Principal Business Activity Code - 2	8b(3)	6	N or blank
0850	Description Of Principal Business Activity - 2	8b(4)	35	AN or blank
0860	IC-DISCs Product Code - 2	8b(5)	3	NO ENTRY
0870	Name Of Country - 3	8c(1)	35	AN or blank
0880	Identifying Number Of Person Having Operations - 3	8c(2)	9	N or blank
0890	Principal Business Activity Code - 3	8c(3)	6	N or blank
0900	Description Of Principal Business Activity - 3	8c(4)	35	AN or blank
0910	IC-DISCs Product Code - 3	8c(5)	3	NO ENTRY
0920	Name Of Country - 4	8d(1)	35	AN or blank
0930	Identifying Number Of Person Having Operations - 4	8d(2)	9	N or blank
0940	Principal Business Activity Code - 4	8d(3)	6	N or blank
0950	Description Of Principal Business Activity - 4	8d(4)	35	AN or blank
0960	IC-DISCs Product Code - 4	8d(5)	3	NO ENTRY

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Field No.	Identification	Form Ref.	Length	Field Description
0970	Name Of Country - 5	8e(1)	35	AN or blank
0980	Identifying Number Of Person Having Operations - 5	8e(2)	9	N or blank
0990	Principal Business Activity Code - 5	8e(3)	6	N or blank
1000	Description Of Principal Business Activity - 5	8e(4)	35	AN or blank
1010	IC-DISCs Product Code - 5	8e(5)	3	NO ENTRY
1020	Name Of Country - 6	8f(1)	35	AN or blank
1030	Identifying Number Of Person Having Operations - 6	8f(2)	9	N or blank
1040	Principal Business Activity Code - 6	8f(3)	6	N or blank
1050	Description Of Principal Business Activity - 6	8f(4)	35	AN or blank
1060	IC-DISCs Product Code - 6	8f(5)	3	NO ENTRY
1070	Name Of Country - 7	8g(1)	35	AN or blank
1080	Identifying Number Of Person Having Operations - 7	8g(2)	9	N or blank
1090	Principal Business Activity Code - 7	8g(3)	6	N or blank
1100	Description Of Principal Business Activity - 7	8g(4)	35	AN or blank

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Field No.	Identification	Form Ref.	Length	Field Description
1110	IC-DISCs Product Code - 7	8g(5)	3	NO ENTRY
1120	Name Of Country - 8	8h(1)	35	AN or blank
1130	Identifying Number Of Person Having Operations	8h(2)	9	N OR BLANK
1140	Principal Business Activity Code - 8	8h(3)	6	N or blank
1150	Description Of Principal Business Activity - 8	8h(4)	35	AN or blank
1160	IC-DISCs Product Code - 8	8h(5)	3	NO ENTRY
1170	Name Of Country - 9	8i(1)	35	AN or blank
1180	Identifying Number Of Person Having Operations - 9	8i(2)	9	N or blank
1190	Principal Business Activity Code - 9	8i(3)	6	N or blank
1200	Description Of Principal Business Activity - 9	8i(4)	35	AN or blank
1210	IC-DISCs Product Code - 9	8i(5)	3	NO ENTRY
1220	Name Of Country - 10	8j(1)	35	AN or blank
1230	Identifying Number Of Person Having Operations-10	8j(2)	9	N or blank
1240	Principal Business Activity Code - 10	8j(3)	6	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
1250	Description Of Principal Business Activity - 10	8j(4)	35	AN or blank
1260	IC-DISCs Product Code - 10	8j(5)	3	NO ENTRY
1270	Name Of Country - 11	8k(1)	35	AN or blank
1280	Identifying Number Of Person Having Operations-11	8k(2)	9	N or blank
1290	Principal Business Activity Code - 11	8k(3)	6	N or blank
1300	Description Of Principal Business Activity - 11	8k(4)	35	AN or blank
1310	IC-DISCs Product Code - 11	8k(5)	3	NO ENTRY
1320	Name Of Country - 12	8l(1)	35	AN or blank
1330	Identifying Number Of Person Having Operations-12	8l(2)	9	N or blank
1340	Principal Business Activity Code - 12	8l(3)	6	N or blank
1350	Description Of Principal Business Activity - 12	8l(4)	35	AN or blank
1360	IC-DISCs Product Code - 12	8l(5)	3	NO ENTRY
1370	Name Of Country - 13	8m(1)	35	AN or blank
1380	Identifying Number Of Person Having Operations-13	8m(2)	9	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
1390	Principal Business Activity Code - 13	8m(3)	6	N or blank
1400	Description Of Principal Business Activity - 13	8m(4)	35	AN or blank
1410	IC-DISCs Product Code - 13	8m(5)	3	NO ENTRY
1420	Name Of Country - 14	8n(1)	35	AN or blank
1430	Identifying Number Of Person Having Operations-14	8n(2)	9	N or blank
1440	Principal Business Activity Code - 14	8n(3)	6	N or blank
1450	Description Of Principal Business Activity - 14	8n(4)	35	AN or blank
1460	IC-DISCs Product Code - 14	8n(5)	3	NO ENTRY
1470	Name Of Country - 15	8o(1)	35	AN or blank
1480	Identifying Number Of Person Having Operations-15	8o(2)	9	N or blank
1490	Principal Business Activity Code - 15	8o(3)	6	N or blank
1500	Desciption Of Principal Business Activity - 15	8o(4)	35	AN or blank
1510	IC-DISCs Product Code - 15	8o(5)	3	NO ENTRY
1565	Reserved	8	6	Blank
	Record Terminus Character		1	Value "#"

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

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Field No.	Identification	Form Ref.	Length	Field Description
+1680	IC-DISCs Only - Product Code	9a(5)	3	NO ENTRY
1690	Name Of Non-Listed Country - 2	9b(1)	35	AN or blank
1700	Identifying Number Of Person - 2	9b(2)	9	N or blank
1710	Business Activity Code - 2	9b(3)	6	N or blank
1720	Description Of Principal Activity - 2	9b(4)	35	AN or blank
1730	IC-DISCs Only - Product Code - 2	9b(5)	3	NO ENTRY
1740	Name Of Non-Listed Country - 3	9c(1)	35	AN or blank
1750	Identifying Number Of Person - 3	9c(2)	9	N or blank
1760	Business Activity Code - 3	9c(3)	6	N or blank
1770	Description Of Principal Activity - 3	9c(4)	35	AN or blank
1780	IC-DISCs Only - Product Code - 3	9c(5)	3	NO ENTRY
1790	Name Of Non-Listed Country - 4	9d(1)	35	AN or blank
1800	Identifying Number Of Person - 4	9d(2)	9	N or blank
1810	Business Activity Code - 4	9d(3)	6	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
1820	Description Of Principal Activity - 4	9d(4)	35	AN or blank
1830	IC-DISCs Only - Product Code - 4	9d(5)	3	NO ENTRY
1840	Name Of Non-Listed Country - 5	9e(1)	35	AN or blank
1850	Identifying Number Of Person - 5	9e(2)	9	N or blank
1860	Business Activity Code - 5	9e(3)	6	N or blank
1870	Description Of Principal Activity - 5	9e(4)	35	AN or blank
1880	IC-DISCs Only - Product Code - 5	9e(5)	3	NO ENTRY
1890	Name Of Non-Listed Country - 6	9f(1)	35	AN or blank
1900	Identifying Number Of Person - 6	9f(2)	9	N or blank
1910	Business Activity Code - 6	9f(3)	6	N or blank
1920	Description Of Principal Activity - 6	9f(4)	35	AN or blank
1930	IC-DISCs Only - Product Code - 6	9f(5)	3	NO ENTRY
1940	Name Of Non-Listed Country - 7	9g(1)	35	AN or blank
1950	Identifying Number Of Person - 7	9g(2)	9	N or blank

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Field No.	Identification	Form Ref.	Length	Field Description
1960	Business Activity Code - 7	9g(3)	6	N or blank
1970	Description Of Principal Activity - 7	9g(4)	35	AN or blank
1980	IC-DISCs Only - Product Code - 7	9g(5)	3	NO ENTRY
1990	Name Of Non-Listed Country - 8	9h(1)	35	AN or blank
2000	Identifying Number Of Person - 8	9h(2)	9	N or blank
2010	Business Activity Code - 8	9h(3)	6	N or blank
2020	Description Of Principal Activity - 8	9h(4)	35	AN or blank
2030	IC-DISCs Only - Product Code - 8	9h(5)	3	NO ENTRY
2035	Reserved	9	6	Blank
2040	Operations In Any Other Country (Yes Box)	10	1	"X" or blank
2050	Operations In Any Other Country (No Box)	10	1	"X" or blank
2060	Additional Information Relating To Boycotts	10	1	"X" or blank
*2070	Name Of Other Country	10a(1)	35	AN or "STMbnn" or blank
+2080	Identifying Number	10a(2)	9	N

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Field No.	Identification	Form Ref.	Length	Field Description
+2090	Principal Business Code	10a(3)	6	N
*+2100	Description Of Business Activity	10a(4)	35	AN or "STMbnn"
+2110	IC-DISCs - Enter Product Code	10a(5)	3	NO ENTRY
2120	Name Of Other Country - 2	10b(1)	35	AN or blank
2130	Identifying Number - 2	10b(2)	9	N or blank
2140	Principal Business Code - 2	10b(3)	6	N or blank
2150	Description Of Business Activity - 2	10b(4)	35	AN or blank
2160	IC-DISCs - Enter Product Code - 2	10b(5)	3	NO ENTRY
2170	Name Of Other Country - 3	10c(1)	35	AN or blank
2180	Identifying Number - 3	10c(2)	9	N or blank
2190	Principal Business Code - 3	10c(3)	6	N or blank
2200	Description Of Business Activity - 3	10c(4)	35	AN or blank
2210	IC-DISCs - Enter Product Code - 3	10c(5)	3	NO ENTRY
2220	Name Of Country - 4	10d(1)	35	AN or blank
2230	Identifying Number - 4	10d(2)	9	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
2240	Principal Business Code - 4	10d(3)	6	N or blank
2250	Description Of Business Activity - 4	10d(4)	35	AN or blank
2260	IC-DISCs - Enter Product Code - 4	10d(5)	3	NO ENTRY
2270	Name Of Other Country - 5	10e(1)	35	AN or blank
2280	Identifying Number - 5	10e(2)	9	N or blank
2290	Principal Business Code - 5	10e(3)	6	N or blank
2300	Description Of Business Activity - 5	10e(4)	35	AN or blank
2310	IC-DISCs - Enter Product Code - 5	10e(5)	3	NO ENTRY
2320	Name Of Other Country - 6	10f(1)	35	AN or blank
2330	Identifying Number - 6	10f(2)	9	N or blank
2340	Principal Business Code - 6	10f(3)	6	N or blank
2350	Description Of Business Activity - 6	10f(4)	35	AN or blank
2360	IC-DISCs - Enter Product Code - 6	10f(5)	3	NO ENTRY
2370	Name Of Other Country - 7	10g(1)	35	AN or blank

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Field No.	Identification	Form Ref.	Length	Field Description
2380	Identifying Number - 7	10g(2)	9	N or blank
2390	Principal Business Code - 7	10g(3)	6	N or blank
2400	Description Of Business Activity - 7	10g(4)	35	AN or blank
2410	IC-DISCs - Enter Product Code - 7	10g(5)	3	NO ENTRY
2420	Name Of Other Country - 8	10h(1)	35	AN or blank
2430	Identifying Number - 8	10h(2)	9	N OR BLANK
2440	Principal Business Code - 8	10h(3)	6	N OR BLANK
2450	Description Of Business Activity - 8	10h(4)	35	AN or blank
2460	IC-DISCs - Enter Product Code - 8	10h(5)	3	NO ENTRY
2465	Reserved	10	6	Blank
2470	Requested To Participate (Yes Box)	11	1	"X" or blank
2480	Requested To Participate (No Box)	11	1	"X" or blank
@2485	Line 11 Attachments	11	6	"STMbnn" or blank
2490	Did You Participate (Yes Box)	12	1	"X" or blank
2500	Did You Participate (No Box)	12	1	"X" or blank
@2505	Line 12 Attachments	12	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1926" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
2520	Record ID		6	"FRMbbb"
2521	Form Number		6	"5713bb"
2522	Page Number		5	"PG04b"
2523	Taxpayer Identification Number		9	N (Primary SSN)
2524	Filler		1	Blank
2525	Form Occurrence Number		7	N 0000001
2530	Requests Refrain From Business With Country (Yes)	13a(1)(a)	1	"X" or blank
2540	Requests Refrain From Business With Country (No)	13a(1)(a)	1	"X" or blank
2550	Agreement Refrain From Business with Country (Yes)	13a(1)(a)	1	"X" or blank
2560	Agreement Refrain From Business with Country (No)	13a(1)(a)	1	"X" or blank
2570	Requests Refrain From Business With Person (Yes)	13a(1)(b)	1	"X" or blank
2580	Requests Refrain From Business With Person (No)	13a(1)(b)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
2590	Agreement Refrain From Business with Person (Yes)	13a(1)(b)	1	"X" or blank
2600	Agreement Refrain From Business with Person (No)	13a(1)(b)	1	"X" or blank
2610	Requests Refrain From Business With Company (Yes)	13a(1)(c)	1	"X" or blank
2620	Requests Refrain From Business With Company (No)	13a(1)(c)	1	"X" or blank
2630	Agreement Refrain From Business with Company (Yes)	13a(1)(c)	1	"X" or blank
2640	Agreement Refrain From Business with Company (No)	13a(1)(c)	1	"X" or blank
2650	Request To Refrain From Employing (Yes Box)	13a(1)(d)	1	"X" or blank
2660	Request To Refrain From Employing (No Box)	13a(1)(d)	1	"X" or blank
2670	Agreement To Refrain From Employing (Yes Box)	13a(1)(d)	1	"X" or blank
2680	Agreement To Refrain From Employing (No Box)	13a(1)(d)	1	"X" or blank
2690	Requests To Refrain From Shipping (Yes Box)	13a(2)	1	"X" or blank

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Field No.	Identification	Form Ref.	Length	Field Description
2700	Requests To Refrain From Shipping (No Box)	13a(2)	1	"X" or blank
2710	Agreement To Refrain From Shipping (Yes Box)	13a(2)	1	"X" or blank
2720	Agreement To Refrain From Shipping (No Box)	13a(2)	1	"X" or blank
2730	Additional Information - Requests and Agreements	13b	1	"X" or blank
*2740	Name Of Resquesting Country	13b(1)a	35	AN or "STMbnn" or blank
+2750	Identifying Number Of Person Receiving	13b(2)a	9	N
+2760	Business Code	13b(3)a	6	N
*+2770	Business Activity Description	13b(4)a	35	AN or "STMbnn"
+2780	IC-DISCs Code	13b(5)a	3	NO ENTRY
+2790	Number Of Requests - Total	13b(6)a	12	N
+2800	Number Of Requests - Code	13b(7)a	2	N
+2810	Number Of Agreements - Total	13b(8)a	12	N
+2820	Number Of Agreements - Code	13b(9)a	2	N
2830	Name Of Requesting Country - 2	13b(1)b	35	AN or blank

Field No.	Identification	Form Ref.	Length	Field Description
2840	Identifying Number Of Person Receiving - 2	13b(2)b	9	N or blank
2850	Business Code - 2	13b(3)b	6	N or blank
2860	Business Activity Description - 2	13b(4)b	35	AN or blank
2870	IC-DISCs Code - 2	13b(5)b	3	NO ENTRY
2880	Number Of Requests - Total - 2	13b(6)b	12	N or blank
2890	Number Of Requests - Code - 2	13b(7)b	2	N or blank
2900	Number Of Agreements - Total - 2	13b(8)b	12	N or blank
2910	Number Of Agreements - Code - 2	13b(9)b	2	N or blank
2920	Name Of Requesting Country - 3	13b(1)c	35	AN or blank
2930	Identifying Number Of Person Receiving - 3	13b(2)c	9	N or blank
2940	Business Code - 3	13b(3)c	6	N or blank
2950	Business Activity Description - 3	13b(4)c	35	AN or blank
2960	IC-DISCs Code - 3	13b(5)c	3	NO ENTRY
2970	Number Of Requests - Total - 3	13b(6)c	12	N or blank
2980	Number Of Requests - Code - 3	13b(7)c	2	N or blank

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Field No.	Identification	Form Ref.	Length	Field Description
2990	Number Of Agreements - Total - 3	13b(8)c	12	N or blank
3000	Number Of Agreements - Code - 3	13b(9)c	2	N or blank
3010	Name Of Requesting Country - 4	13b(1)d	35	AN or blank
3020	Identifying Number Of Person Receiving - 4	13b(2)d	9	N or blank
3030	Business Code - 4	13b(3)d	6	N or blank
3040	Business Activity Description - 4	13b(4)d	35	AN or blank
3050	IC-DISCs Code - 4	13b(5)d	3	NO ENTRY
3060	Number Of Requests - Total - 4	13b(6)d	12	N or blank
3070	Number Of Requests - Code - 4	13b(7)d	2	N or blank
3080	Number Of Agreements - Total - 4	13b(8)d	12	N or blank
3090	Number Of Agreements - Code - 4	13b(9)d	2	N or blank
3100	Name Of Requesting Country - 5	13b(1)e	35	AN or blank
3110	Identifying Number Of Person Receiving - 5	13b(2)e	9	N or blank
3120	Business Code - 5	13b(3)e	6	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
3130	Business Activity Description - 5	13b(4)e	35	AN or blank
3140	IC-DISCs Code - 5	13b(5)e	3	NO ENTRY
3150	Number Of Requests - Total - 5	13b(6)e	12	N or blank
3160	Number Of Requests - Code - 5	13b(7)e	2	N or blank
3170	Number Of Agreements - Total - 5	13b(8)e	12	N or blank
3180	Number Of Agreements - Code - 5	13b(9)e	2	N or blank
3190	Name Of Requesting Country - 6	13b(1)f	35	AN or blank
3200	Identifying Number Of Person Receiving - 6	13b(2)f	9	N or blank
3210	Business Code - 6	13b(3)f	6	N or blank
3220	Business Activity Description - 6	13b(4)f	35	AN or blank
3230	IC-DISCs Code - 6	13b(5)f	3	NO ENTRY
3240	Number Of Requests - Total - 6	13b(6)f	12	N or blank
3250	Number Of Requests - Code - 6	13b(7)f	2	N or blank
3260	Number Of Agreements - Total - 6	13b(8)f	12	N or blank
3270	Number Of Agreements - Code - 6	13b(9)f	2	N or blank

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Field No.	Identification	Form Ref.	Length	Field Description
3280	Name Of Requesting Country - 7	13b(1)g	35	AN or blank
3290	Identifying Number Of Person Receiving - 7	13b(2)g	9	N or blank
3300	Business Code - 7	13b(3)g	6	N or blank
3310	Business Activity Description - 7	13b(4)g	35	AN or blank
3320	IC-DISCs Code - 7	13b(5)g	3	NO ENTRY
3330	Number Of Requests - Total - 7	13b(6)g	12	N or blank
3340	Number Of Requests - Code - 7	13b(7)g	2	N or blank
3350	Number Of Agreements - Total - 7	13b(8)g	12	N or blank
3360	Number Of Agreements - Code - 7	13b(9)g	2	N or blank
3370	Name Of Requesting Country - 8	13b(1)h	35	AN or blank
3380	Identifying Number Of Person Receiving - 8	13b(2)h	9	N or blank
3390	Business Code - 8	13b(3)h	6	N or blank
3400	Business Activity Description - 8	13b(4)h	35	AN or blank
3410	IC-DISCs Code-8	13b(5)h	3	NO ENTRY
3420	Number Of Requests - Total - 8	13b(6)h	12	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
3430	Number Of Requests - Code - 8	13b(7)h	2	N or blank
3440	Number Of Agreements - Total - 8	13b(8)h	12	N or blank
3450	Number Of Agreements - Code - 8	13b(9)h	2	N or blank
3460	Name Of Requesting Country - 9	13b(1)i	35	AN or blank
3470	Identifying Number Of Person Receiving - 9	13b(2)i	9	N or blank
3480	Business Code - 9	13b(3)i	6	N or blank
3490	Business Activity Description - 9	13b(4)i	35	AN or blank
3500	IC-DISCs Code - 9	13b(5)i	3	NO ENTRY
3510	Number Of Requests - Total - 9	13b(6)i	12	N or blank
3520	Number Of Requests - Code - 9	13b(7)i	2	N or blank
3530	Number Of Agreements - Total - 9	13b(8)i	12	N or blank
3540	Number Of Agreements - Code - 9	13b(9)i	2	N or blank
3550	Name Of Requesting Country - 10	13b(1)j	35	AN or blank
3560	Identifying Number Of Person Receiving - 10	13b(2)j	9	N or blank

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Field No.	Identification	Form Ref.	Length	Field Description
3570	Business Code - 10	13b(3)j	6	N or blank
3580	Business Activity Description - 10	13b(4)j	35	AN or blank
3590	IC-DISCs Code - 10	13b(5)j	3	NO ENTRY
3600	Number Of Requests - Total - 10	13b(6)j	12	N or blank
3610	Number Of Requests - Code - 10	13b(7)j	2	N or blank
3620	Number Of Agreements - Total - 10	13b(8)j	12	N or blank
3630	Number Of Agreements - Code - 10	13b(9)j	2	N or blank
3640	Name Of Requesting Country - 11	13b(1)k	35	AN or blank
3650	Identifying Number Of Person Receiving - 11	13b(2)k	9	N or blank
3660	Business Code - 11	13b(3)k	6	N or blank
3670	Business Activity Description - 11	13b(4)k	35	AN or blank
3680	IC-DISCs Code - 11	13b(5)k	3	NO ENTRY
3690	Number Of Requests - Total - 11	13b(6)k	12	N or blank
3700	Number Of Requests - Code - 11	13b(7)k	2	N or blank
3710	Number Of Agreements - Total - 11	13b(8)k	12	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
3720	Number Of Agreements - Code - 11	13b(9)k	2	N or blank
3730	Name Of Requesting Country - 12	13b(1)1	35	AN or blank
3740	Identifying Number Of Person Receiving - 12	13b(2)1	9	N or blank
3750	Business Code - 12	13b(3)1	6	N or blank
3760	Business Activity Description - 12	13b(4)1	35	AN or blank
3770	IC-DISCs Code - 12	13b(5)1	3	NO ENTRY
3780	Number Of Requests - Total - 12	13b(6)1	12	N or blank
3790	Number Of Requests - Code 12	13b(7)1	2	N or blank
3800	Number Of Agreements - Total - 12	13b(8)1	12	N or blank
3810	Number Of Agreements - Code - 12	13b(9)1	2	N or blank
3820	Name Of Requesting Country - 13	13b(1)m	35	AN or blank
3830	Identifying Number Of Person Receiving - 13	13b(2)m	9	N or blank
3840	Business Code - 13	13b(3)m	6	N or blank
3850	Business Activity Description - 13	13b(4)m	35	AN or blank
3860	IC-DISCs Code - 13	13b(5)m	3	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
3870	Number Of Requests - Total - 13	13b(6)m	12	N or blank
3880	Number Of Requests - Code - 13	13b(7)m	2	N or blank
3890	Number Of Agreements - Total - 13	13b(8)m	12	N or blank
3900	Number Of Agreements - Code - 13	13b(9)m	2	N or blank
3910	Name Of Requesting Country - 14	13b(1)n	35	AN or blank
3920	Identifying Number Of Person Receiving - 14	13b(2)n	9	N or blank
3930	Business Code - 14	13b(3)n	6	N or blank
3940	Business Activity Description - 14	13b(4)n	35	AN or blank
3950	IC-DISCs Code - 14	13b(5)n	3	NO ENTRY
3960	Number Of Requests - Total - 14	13b(6)n	12	N or blank
3970	Number Of Requests - Code - 14	13b(7)n	2	N or blank
3980	Number Of Agreements - Total - 14	13b(8)n	12	N or blank
3990	Number Of Agreements - Code - 14	13b(9)n	2	N or blank
4000	Name Of Requesting Country - 15	13b(1)o	35	AN or blank

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Field No.	Identification	Form Ref.	Length	Field Description
4010	Identifying Number Of Person Receiving - 15	13b(2)o	9	N or blank
4020	Business Code - 15	13b(3)o	6	N or blank
4030	Business Activity Description - 15	13b(4)o	35	AN or blank
4040	IC-DISCs Code - 15	13b(5)o	3	NO ENTRY
4050	Number Of Requests - Total - 15	13b(6)o	12	N or blank
4060	Number Of Requests - Code - 15	13b(7)o	2	N or blank
4070	Number Of Agreements - Total - 15	13b(8)o	12	N or blank
4080	Number Of Agreements - Code - 15	13b(9)o	2	N or blank
4090	Name Of Requesting Country - 16	13b(1)p	35	AN or blank
4100	Identifying Number Of Person Receiving - 16	13b(2)p	9	N or blank
4110	Business Code - 16	13b(3)p	6	N or blank
4120	Business Activity Description - 16	13b(4)p	35	AN or blank
4130	IC-DISCs Code - 16	13b(5)p	3	NO ENTRY
4140	Number Of Requests - Total - 16	13b(6)p	12	N or blank
4150	Number Of Requests - Code - 16	13b(7)p	2	N or blank

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Field No.	Identification	Form Ref.	Length	Field Description
4160	Number Of Agreements - Total - 16	13b(8)p	12	N or blank
4170	Number Of Agreements - Code - 16	13b(9)p	2	N or blank
4175	Reserved	13	6	Blank
	Record Terminus Character		1	Value "#"

SCHEDULE A (FORM 5713) Computation of The International Boycott Factor

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

SCHEDULE A (FORM 5713) Computation of The International Boycott Factor

Field No.	Identification	Form Ref.	Length	Field Description
0130	Name Of Country - 3	c(1)	35	AN or blank
0140	Boycott Purchases - 3	c(2)	12	N or blank
0150	Boycott Sales - 3	c(3)	12	N or blank
0160	Boycott Payroll - 3	c(4)	12	N or blank
0170	Name Of Country - 4	d(1)	35	AN or blank
0180	Boycott Purchases - 4	d(2)	12	N or blank
0190	Boycott Sales - 4	d(3)	12	N or blank
0200	Boycott Payroll - 4	d(4)	12	N or blank
0210	Name Of Country - 5	e(1)	35	AN or blank
0220	Boycott Purchases - 5	e(2)	12	N or blank
0230	Boycott Sales - 5	e(3)	12	N or blank
0240	Boycott Payroll - 5	e(4)	12	N or blank
0250	Name Of Country - 6	f(1)	35	AN or blank
0260	Boycott Purchases - 6	f(2)	12	N or blank
0270	Boycott Sales - 6	f(3)	12	N or blank
0280	Boycott Payroll - 6	f(4)	12	N or blank
0290	Name Of Country - 7	g(1)	35	AN or blank
0300	Boycott Purchases - 7	g(2)	12	N or blank
0310	Boycott Sales - 7	g(3)	12	N or blank
0320	Boycott Payroll - 7	g(4)	12	N or blank

SCHEDULE A (FORM 5713) Computation of The International Boycott Factor

Field No.	Identification	Form Ref.	Length	Field Description
0330	Name Of Country - 8	h(1)	35	AN or blank
0340	Boycott Purchases - 8	h(2)	12	N or blank
0350	Boycott Sales - 8	h(3)	12	N or blank
0360	Boycott Payroll - 8	h(4)	12	N or blank
0370	Name Of Country - 9	i(1)	35	AN or blank
0380	Boycott Purchases - 9	i(2)	12	N or blank
0390	Boycott Sales - 9	i(3)	12	N or blank
0400	Boycott Payroll - 9	i(4)	12	N or blank
0410	Name Of Country - 10	j(1)	35	AN or blank
0420	Boycott Purchases - 10	j(2)	12	N or blank
0430	Boycott Sales - 10	j(3)	12	N or blank
0440	Boycott Payroll - 10	j(4)	12	N or blank
0450	Name Of Country - 11	k(1)	35	AN or blank
0460	Boycott Purchases - 11	k(2)	12	N or blank
0470	Boycott Sales - 11	k(3)	12	N or blank
0480	Boycott Payroll - 11	k(4)	12	N or blank
0490	Name Of Country - 12	l(1)	35	AN or blank
0500	Boycott Purchases - 12	l(2)	12	N or blank
0510	Boycott Sales - 12	l(3)	12	N or blank
0520	Boycott Payroll - 12	l(4)	12	N or blank

SCHEDULE A (FORM 5713) Computation of The International Boycott Factor

Field No.	Identification	Form Ref.	Length	Field Description
0530	Name Of Country - 13	m(1)	35	AN or blank
0540	Boycott Purchases - 13	m(2)	12	N or blank
0550	Boycott Sales - 13	m(3)	12	N or blank
0560	Boycott Payroll - 13	m(4)	12	N or blank
0570	Name Of Country - 14	n(1)	35	AN or blank
0580	Boycott Purchases - 14	n(2)	12	N or blank
0590	Boycott Sales - 14	n(3)	12	N or blank
0600	Boycott Payroll - 14	n(4)	12	N or blank
0610	Name Of Country - 15	o(1)	35	AN or blank
0620	Boycott Purchases - 15	o(2)	12	N or blank
0630	Boycott Sales - 15	o(3)	12	N or blank
0640	Boycott Payroll - 15	o(4)	12	N or blank
0650	Total - Boycott Purchases	(2)	12	N
0660	Total - Boycott Sales	(3)	12	N
0670	Total - Boycott Payroll	(4)	12	N
0680	Numerator Of Boycott Factor	1(4)	12	N
0690	Total Purchases From Countries Other U.S.	2a	12	N

SCHEDULE A (FORM 5713) Computation of The International Boycott Factor

Field No.	Identification	Form Ref.	Length	Field Description
0700	Total Sales To Or From Countries Other Than U.S.	2b	12	N
0710	Total Payroll Paid Or Accrued	2c	12	N
0720	Total Of Lines 2a, b, And c	2d	12	N
0730	International Boycott Factor	3	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE B (FORM 5713) Specifically Attributable Taxes & Income ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1864" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbB"
0001	Schedule Type		6	"5713bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000005
0020	Boycotting Israel		1	"X" or blank
0030	Boycotting Other		1	"X" or blank
0040	Identify Other Country		35	AN
0050	Name Of Country	a(1)	35	AN
0060	Business Code	a(2)	6	N
0070	Description Of Business Activity	a(3)	35	AN
0080	Foreign Taxes	a(4)	12	N
0090	Prorated Share	a(5)	12	N
0100	IC-DISC Taxable Income	a(6)	12	NO ENTRY
0110	FSC Taxable Income	a(7)	12	NO ENTRY
0120	Name Of Country - 2	b(1)	35	AN or blank

SCHEDULE B (FORM 5713) Specifically Attributable Taxes & Income ...

Field No.	Identification	Form Ref.	Length	Field Description
0130	Business Code - 2	b(2)	6	N or blank
0140	Description Of Business Activity - 2	b(3)	35	AN or blank
0150	Foreign Taxes - 2	b(4)	12	N OR BLANK
0160	Prorated Share - 2	b(5)	12	N OR BLANK
0170	IC-DISC Taxable Income - 2	b(6)	12	NO ENTRY
0180	FSC Taxable Income - 2	b(7)	12	NO ENTRY
0190	Name Of Country - 3	c(1)	35	AN or blank
0200	Business Code - 3	c(2)	6	N OR BLANK
0210	Description Of Business Activity - 3	c(3)	35	A/N OR BLANK
0220	Foreign Taxes - 3	c(4)	12	N OR BLANK
0230	Prorated Share - 3	c(5)	12	N OR BLANK
0240	IC-DISC Taxable Income - 3	c(6)	12	NO ENTRY
0250	FSC Taxable Income - 3	c(7)	12	NO ENTRY
0260	Name Of Country - 4	d(1)	35	AN or blank
0270	Business Code - 4	d(2)	6	N OR BLANK
0280	Description Of Business Activity - 4	d(3)	35	AN or blank
0290	Foreign Taxes - 4	d(4)	12	N OR BLANK
0300	Prorated Share - 4	d(5)	12	N OR BLANK

SCHEDULE B (FORM 5713) Specifically Attributable Taxes & Income ...

Field No.	Identification	Form Ref.	Length	Field Description
0310	IC-DISC Taxable Income - 4	d(6)	12	NO ENTRY
0320	FSC Taxable Income - 4	d(7)	12	NO ENTRY
0330	Name Of Country - 5	e(1)	35	AN or blank
0340	Business Code - 5	e(2)	6	N OR BLANK
0350	Description Of Business Activity - 5	e(3)	35	AN or blank
0360	Foreign Taxes - 5	e(4)	12	N OR BLANK
0370	Prorated Share - 5	e(5)	12	N OR BLANK
0380	IC-DISC Taxable Income - 5	e(6)	12	NO ENTRY
0390	FSC Taxable Income - 5	e(7)	12	NO ENTRY
0400	Name Of Country - 6	f(1)	35	AN or blank
0410	Business Code - 6	f(2)	6	N OR BLANK
0420	Description Of Business Activity - 6	f(3)	35	AN or blank
0430	Foreign Taxes - 6	f(4)	12	N OR BLANK
0440	Prorated Share - 6	f(5)	12	N OR BLANK
0450	IC-DISC Taxable Income - 6	f(6)	12	NO ENTRY
0460	FSC Taxable Income - 6	f(7)	12	NO ENTRY
0470	Name Of Country - 7	g(1)	35	AN or blank
0480	Business Code - 7	g(2)	6	N OR BLANK

SCHEDULE B (FORM 5713) Specifically Attributable Taxes & Income ...

Field No.	Identification	Form Ref.	Length	Field Description
0490	Description Of Business Activity - 7	g(3)	35	AN or blank
0500	Foreign Taxes - 7	g(4)	12	N OR BLANK
0510	Prorated Share - 7	g(5)	12	N OR BLANK
0520	IC-DISC Taxable Income - 7	g(6)	12	NO ENTRY
0530	FSC Taxable Income - 7	g(7)	12	NO ENTRY
0540	Name Of Country - 8	h(1)	35	AN or blank
0550	Business Code - 8	h(2)	6	N OR BLANK
0560	Description Of Business Activity - 8	h(3)	35	AN or blank
0570	Foreign Taxes - 8	h(4)	12	N OR BLANK
0580	Prorated Share - 8	h(5)	12	N OR BLANK
0590	IC-DISC Taxable Income - 8	h(6)	12	NO ENTRY
0600	FSC Taxable Income - 8	h(7)	12	NO ENTRY
0610	Name Of Country - 9	i(1)	35	AN or blank
0620	Business Code-9	i(2)	6	N OR BLANK
0630	Description Of Business Activity - 9	i(3)	35	AN or blank
0640	Foreign Taxes - 9	i(4)	12	N OR BLANK
0650	Prorated Share - 9	i(5)	12	N or blank

SCHEDULE B (FORM 5713) Specifically Attributable Taxes & Income ...

Field No.	Identification	Form Ref.	Length	Field Description
0660	IC-DISC Taxable Income - 9	i(6)	12	NO ENTRY
0670	FSC Taxable Income - 9	i(7)	12	NO ENTRY
0680	Name Of Country - 10	j(1)	35	AN or blank
0690	Business Code - 10	j(2)	6	N OR BLANK
0700	Description Of Business Activity - 10	j(3)	35	AN or blank
0710	Foreign Taxes - 10	j(4)	12	N OR BLANK
0720	Prorated Share - 10	j(5)	12	N OR BLANK
0730	IC-DISC Taxable Income - 10	j(6)	12	NO ENTRY
0740	FSC Taxable Income - 10	j(7)	12	NO ENTRY
0750	Name Of Country - 11	k(1)	35	AN or blank
0760	Business Code - 11	k(2)	6	N OR BLANK
0770	Description Of Business Activity - 11	k(3)	35	AN or blank
0780	Foreign Taxes - 11	k(4)	12	N OR BLANK
0790	Prorated Share - 11	k(5)	12	N OR BLANK
0800	IC-DISC Taxable Income - 11	k(6)	12	NO ENTRY
0810	FSC Taxable Income - 11	k(7)	12	NO ENTRY
0820	Name Of Country - 12	l(1)	35	A
0830	Business Code - 12	l(2)	6	N OR BLANK

SCHEDULE B (FORM 5713) Specifically Attributable Taxes & Income ...

Field No.	Identification	Form Ref.	Length	Field Description
0840	Description Of Business Activity - 12	l(3)	35	AN or blank
0850	Foreign Taxes - 12	l(4)	12	N or blank
0860	Prorated Share - 12	l(5)	12	N OR BLANK
0870	IC-DISC Taxable Income - 12	l(6)	12	NO ENTRY
0880	FSC Taxable Income - 12	l(7)	12	NO ENTRY
0890	Name Of Country - 13	m(1)	35	AN or blank
0900	Business Code - 13	m(2)	6	N OR BLANK
0910	Description Of Business Activity - 13	m(3)	35	AN or blank
0920	Foreign Taxes - 13	m(4)	12	N OR BLANK
0930	Prorated Share - 13	m(5)	12	N OR BLANK
0940	IC-DISC Taxable Income - 13	m(6)	12	NO ENTRY
0950	FSC Taxable Income	m(7)	12	NO ENTRY
0960	Name Of Country - 14	n(1)	35	AN or blank
0970	Business Code -14	n(2)	6	N OR BLANK
0980	Description Of Business Activity - 14	n(3)	35	AN or blank
0990	Foreign Taxes - 14	n(4)	12	N or blank
1000	Prorated Share - 14	n(5)	12	N OR BLANK
1010	IL-DISC Taxable Income - 14	n(6)	12	NO ENTRY

SCHEDULE B (FORM 5713) Specifically Attributable Taxes & Income ...

Field No.	Identification	Form Ref.	Length	Field Description
1020	FSC Taxable Income	n(7)	12	NO ENTRY
1030	Total - Foreign Taxes	o(4)	12	N
1040	Total - Prorated Share	o(5)	12	N
1050	Total - IC-DISC Taxable Income	o(6)	12	NO ENTRY
1060	Total - FSC Taxable Income	o(7)	12	NO ENTRY
	Record Terminus Character		1	Value "#"

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0282" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbC"
0001	Schedule Type		6	"5713bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	International Boycott Factor From Schedule A	1a	1	"X" or blank
0030	Attributable Taxes And Income	1b	1	"X" or blank
0040	Foreign Tax Credit Before Adjustment	2a(1)	12	N OR BLANK
0050	International Boycott Factor Line 3, Sch A (F5713)	2a(2)	12	N OR BLANK
0060	Reduction Of Foreign Tax Credit	2a(3)	12	N OR BLANK
0070	Adjusted Foreign Tax Credit	2a(4)	12	N OR BLANK
0080	Amount From Line O, Sch B (Form 5713)	2b	12	N OR BLANK

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

Field No.	Identification	Form Ref.	Length	Field Description
0090	Prorated Share Of Total Income	3a(1)	12	N OR BLANK
0100	Prorated Share Of Income Attributable	3a(2)	12	N OR BLANK
0110	Subtract Line 3(a)2 From Line 3(a)1	3a(3)	12	N OR BLANK
0120	International Boycott Factor - Line 3	3a(4)	12	N OR BLANK
0130	Prorated Share Of Subpart F	3a(5)	12	N OR BLANK
0140	Amount From Line O, Sch B	3b	12	N OR BLANK
0150	Prorated Share Of Section 995 Amount	4a(1)	12	N OR BLANK
0160	International Boycott Factor - Line 4	4a(2)	12	N OR BLANK
0170	Prorated Share Of IC-DISc Income	4a(3)	12	NO ENTRY
0180	Amount From Line O, Sch B	4a(4)	12	NO ENTRY
0190	Add Amounts From Columns	5a(1)	12	N OR BLANK
0200	International Boycott Factor - Line 5	5a(2)	12	NO ENTRY
0210	Exempt Foreign Trade Income	5a(3)	12	N OR BLANK
0220	Amount From Line O	5b	12	N OR Blank
	Record Terminus Character		1	Value "#"

SCHEDULE C (FORM 5713) PAGE 2 Tax Effect of The International Boycott Provisions

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0079" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0230	Record ID		6	"SCHbbC"
0231	Schedule Type		6	"5713bb"
0232	Page Number		5	"PG02b"
0233	Taxpayer Identification Number		9	N (Primary SSN)
0234	Filler		1	blank
0235	Schedule Occurrence Number		7	N 0000001
0240	Form 8873 Amount	6a	12	N
0250	International Boycott Factor	6b	12	N
0260	Reduction of Qualifying Foreign Trade Income	6c	12	N
	Record Terminus Character		1	Value "#"

FORM 5884 WORK OPPORTUNITY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0346" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"5884bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0040	Wages Paid Worked At Least 120 But < 400 Hours	1a	12	N
0050	Total Wages Worked 120-400 Hours	1a	12	N
0060	Wages Paid Worked At Least 400 Hours	1b	12	N
0070	Total Wages Worked 400 Hours or More	1b	12	N
0080	Total Wages Worked 120-400 Hrs and More 400 Hrs	2	12	N
@0085	Attach Exception Statement	2	6	"STMbnn" or blank
0090	Work Oppt. Credits From Flow-Through Entities	3	12	N

FORM 5884 WORK OPPORTUNITY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0100	1041 Portion	4	12	NO ENTRY
0110	Current Year Work Opportunity Credit	4	12	N
0120	Regular Tax Before Credits	5	12	N
0130	Alternative Minimum Tax	6	12	N
0140	Regular Tax Plus Alternative Minimum Tax	7	12	N
0150	Foreign Tax Credit	8a	12	N
0165	Credits from Form 1040	8b	12	N
0230	Possessions Tax Credit (Form 5735)	8c	12	NO ENTRY
0240	Credit For Fuel From a Nonconventional Source	8d	12	N
0250	Qualified Electric Vehicle Credit	8e	12	N
0260	Total Credits	8f	12	N
0270	Net Income Tax	9	12	N
0290	Net Regular Tax	10	12	N
0300	Enter 25% of Excess	11	12	N
0305	Tentative Minimum Tax	12	12	N
0310	Greater of Line 11 or Line 12	13	12	N

FORM 5884 WORK OPPORTUNITY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0320	Subtract Line 13 from Line 9	14	12	N
0330	Work Opportunity Credit Allowed for Current Year	15	12	N
	Record Terminus Character		1	Value "#"

FORM 6198 At-Risk Limitations

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0461" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6198bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000010
0009	Description of Activity		80	AN
0010	Activity Profit/Loss	1	12	N
0020	Sch D Gain/Loss	2a	12	N
0030	F4797 Gain/Loss	2b	12	N
*0033	Other Gain/Loss Type	2c	20	AN or "STMbnn"
+0037	Other Gain/Loss Amount	2c	12	N
0040	Total Other Gain/ Loss	2c	12	N
0050	Sch K-1 Income/Gain/ Loss	3	12	N
0060	Other Deductions	4	12	N
0070	Current Year Overall Profit/Loss	5	12	N

FORM 6198 At-Risk Limitations

Field No.	Identification	Form Ref.	Length	Field Description
0080	Adjusted Basis	6	12	N
0090	Tax Year Increases	7	12	N
0100	Line 6 Plus Line 7	8	12	N
0110	Tax Year Decreases	9	12	N
0120	Line 8 Minus Line 9	10a	12	N
0130	Amount at Risk	10b	12	N
0140	Investment	11	12	N
0150	Increases at Effective Date	12	12	N
0160	Line 11 Plus Line 12	13	12	N
0170	Decreases at Effective Date	14	12	N
0180	At Risk Effective Date Box	15a	1	"X" or blank
0190	Prior Year F6198, Line 19b Box	15b	1	"X" or blank
0200	Amount at Risk	15	12	N
0210	Increases Effective Date Box	16a	1	"X" or blank
0220	Increases End of Prior Year Box	16b	1	"X" or blank
0230	Amount of Increases	16	12	N
0240	Line 15 Plus Line 16	17	12	N
0250	Decreases Effective Date Box	18a	1	"X" or blank
0260	Decreases End of Prior Year Box	18b	1	"X" or blank

FORM 6198 At-Risk Limitations

Field No.	Identification	Form Ref.	Length	Field Description
0270	Amount of Decreases	18	12	N
0280	Line 17 Minus Line 18	19a	12	N
0290	Amount at Risk	19b	12	N
0300	Larger of Line 10b or Line 19b	20	12	N
0310	Deductible Loss	21	12	N
	Record Terminus Character		1	Value "#"

FORM 6251 PAGE 1 Alternative Minimum Tax - Individuals

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0501" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6251bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0035	AGI or AGI Less Deductions	1	12	N
0045	Medical/Dental Expense	2	12	N
0065	Schedule A Taxes	3	12	N
0085	Certain Mortgage Int.	4	12	N
0087	Miscellaneous Itemized Deductions	5	12	N
0089	Worksheet Amount	6	12	N
*0090	Type of Other Tax Refund	7	25	AN or "STMbnn"
+0091	Amount of Other Tax Refund	7	12	N
0092	Refund of Taxes	7	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0094	Investment Int. Expense	8	12	N
0096	Depletion	9	12	N
0098	Net Operating Loss	10	12	N
0100	Tax Exempt Interest From Private Activity Bonds	11	12	N
0102	Section 1202 Exclusion	12	12	N
0104	Incentive Stock Options	13	12	N
0106	Beneficiaries of Estates and Trusts	14	12	N
0110	Large Partnerships	15	12	N
0114	Adjusted Gain or Loss	16	12	N
0118	Depreciation	17	12	N
0122	Passive Activity Loss	18	12	N
0126	Certain Loss Limitations	19	12	N
0130	Circulation Expense	20	12	N
0134	Long-term Contracts	21	12	N
0138	Mining Exploration and Development Costs	22	12	N
0142	Research Experimental Expense	23	12	N
0146	Certain Installment Sales	24	12	N

FORM 6251 PAGE 1 Alternative Minimum Tax - Individuals

Field No.	Identification	Form Ref.	Length	Field Description
0150	Intangible Drilling	25	12	N
0154	Other Adjustments	26	12	N
0267	Alternative Tax Net Operating Loss	27	12	N
0283	Alternative Minimum Taxable Income	28	12	N
0287	Exemption Amount	29	12	N
0306	Child Exemption Worksheet Literal	29	1	"C" or blank
0315	Adjusted AMT Income	30	12	N
0325	Initial Minimum Tax	31	12	N
0330	Foreign Tax Credit	32	12	N
0333	Tentative Minimum Tax	33	12	N
0337	Applicable Return Tax	34	12	N
0340	Alternative Minimum Tax	35	12	N
	Record Terminus Character		1	Value "#"

FORM 6251 PAGE 2 Alternative Minimum Tax - Individuals

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0283" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0350	Record ID		6	"FRMbbb"
0351	Form Number		6	"6251bb"
0352	Page Number		5	"PG02b"
0353	Taxpayer Identification Number		9	N (Primary SSN)
0354	Filler		1	blank
0355	Form Occurrence Number		7	N 0000001
0360	Adjusted AMT Income	36	12	N
0370	Amount from Appropriate Worksheet	37	12	N
0380	Unrecaptured Section 1250 Gain	38	12	N
0390	Amount Per Line Instructions	39	12	N
0410	Smaller of Lines 36 or 39	40	12	N
0420	Subtract Line 40 from 36	41	12	N
0430	Multiply Line 41 by .26 or.28 and Subtract $3,500	42	12	N
0470	Filing Status Amount	43	12	N

FORM 6251 PAGE 2 Alternative Minimum Tax - Individuals

Field No.	Identification	Form Ref.	Length	Field Description
0480	Amount from Appropriate Worksheet	44	12	N
0485	Subtract Line 44 from 43	45	12	N
0490	Smaller of Lines 36 or 37	46	12	N
0500	Enter Smaller of Line 45 or Line 46	47	12	N
0515	Multiply Line 47 by .05	48	12	N
0580	Subtract Line 47 from 46	49	12	N
0590	Multiply Line 49 by .15	50	12	N
0605	Subtract Line 46 from 40	51	12	N
0610	Multiply Line 51 by .25	52	12	N
0615	Add Lines 42, 48, 50, and 52	53	12	N
0620	Multiply Line 36 by .26 or .28	54	12	N
0625	Smaller of Line 53 or Line 54	55	12	N
	Record Terminus Character		1	Value "#"

FORM 6252 Installment Sale Income

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0623" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6252bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000010
0010	Property Description	1	65	AN
0020	Date Acquired	2a	8	DT
0030	Date Sold	2b	8	DT
0040	Related Party Yes	3	1	"X" or blank
0050	Related Party No	3	1	"X" or blank
0060	Marketable Security Yes	4	1	"X" or blank
0070	Marketable Security No	4	1	"X" or blank
0080	Selling Price	5	12	N
0090	Mortgage / Indebtedness	6	12	N
0100	Line 5 Minus Line 6	7	12	N
0110	Cost or Basis	8	12	N

FORM 6252 Installment Sale Income

Field No.	Identification	Form Ref.	Length	Field Description
0120	Depreciation Allowable	9	12	N
0130	Adjusted Basis	10	12	N
0140	Commission/Other Exp	11	12	N
0150	Income Recapture F4797	12	12	N
0160	Sum of Lines 10/11/ 12	13	12	N
0170	Line 5 Minus Line 13	14	12	N
0185	Excluded Gain Amount	15	12	N
0190	Gross Profit	16	12	N
0200	Line 6 Minus Line 13	17	12	N
0210	Contract Price	18	12	N
0220	Gross Profit Ratio	19	6	R (Please see Part I, Sect 5.01.2.b)
0230	Yr of Sale Line 17 Amt	20	12	N
0240	Payments Received	21	12	N
0250	Sum of Lines 20, 21	22	12	N
0260	Payments Recd Prior Yr	23	12	N
0270	Installment Sale Income	24	12	N
0280	Ordinary Income Part	25	12	N
0290	Line 24 Minus Line 25	26	12	N
0300	Related Party Identity	27	40	AN

FORM 6252 Installment Sale Income

Field No.	Identification	Form Ref.	Length	Field Description
0310	Continuation Data	27	80	AN
0320	Property Sold Yes	28	1	"X" or blank
0330	Property Sold No	28	1	"X" or blank
0335	2nd Disp more than 2 years after 1st Disp	29a	1	"X" or blank
0337	Date of Disposition	29a	8	DT
0340	1st Disp Sale/ Exchange	29b	1	"X" or blank
0350	2nd Disp Involuntary Conversion	29c	1	"X" or blank
0360	2nd Disp After Death of Orig. Seller/Buyer	29d	1	"X" or blank
0370	Disposition Not to Avoid Tax	29e	1	"X" or blank
@0380	Explanation of Disp Not to Avoid Tax	29e	6	"STMbnn" or blank
0390	Selling Price	30	12	N
0400	Contract Price 1st Yr	31	12	N
0410	Smaller Line 30 or 31	32	12	N
0420	Total Payments Received	33	12	N
0430	Line 32 Minus Line 33	34	12	N
0440	Line 34 Times 1st Year Gross Profit Ratio	35	12	N

FORM 6252 Installment Sale Income

Field No.	Identification	Form Ref.	Length	Field Description
0450	Line 35 Ordinary Income	36	12	N
0460	Line 35 Minus Line 36	37	12	N
	Record Terminus Character		1	Value "#"

FORM 6478 Credit for Alcohol Used as Fuel

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0430" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6478bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified Ethanol Fuel Production (Gallons)	1(a)	12	N
0030	Total Qualified Ethanol Fuel	1(c)	12	N
0040	190 Proof or Greater (in Gallons)	2(a)	12	N
0050	Total 190 Proof or Greater	2(c)	12	N
0060	Less than 190 Proof but at least 150 Proof Gallons	3(a)	12	N
0070	Total less than 190 Proof but at least 150 Proof	3(c)	12	N

FORM 6478 Credit for Alcohol Used as Fuel

Field No.	Identification	Form Ref.	Length	Field Description
0095	Partnerships, etc. Fuel Credits	4(c)	12	N
0105	Total of Previous Four Lines	5(c)	12	N
0115	Credit from Passive Activities	6(c)	12	N
0125	Previous Total minus Passive Activities Credit	7(c)	12	N
0135	Passive Activity Credit Allowed	8(c)	12	N
0145	Carryback of Credit	9(c)	12	N
0225	1041 Portion Amount	10	12	NO ENTRY
0230	Current Year Credit for Alcohol Used as Fuel	10	12	N
0233	1041 Beneficiaries Amount	10	12	NO ENTRY
0235	Attach 1041 Statement	10	6	NO ENTRY
0240	Regular Tax before Credits	11	12	N

FORM 6478 Credit for Alcohol Used as Fuel

Field No.	Identification	Form Ref.	Length	Field Description
0250	Alternative Minimum Tax	12	12	N
0260	Regular Tax plus Alternative Minimum Tax	13	12	N
0270	Foreign Tax Credit	14a	12	N
0285	Credits from Form 1040	14b	12	N
0350	Possessions Tax Credit (Form 5735)	14c	12	NO ENTRY
0360	Credit for Fuel from a Nonconventional Source	14d	12	N
0370	Qualified Electric Vehicle Credit	14e	12	N
0380	Total Credits	14f	12	N
0390	Net Income Tax	15	12	N
0410	Net Regular Tax	16	12	N
0420	Enter 25% of Excess	17	12	N
0425	Net Income minus Enter 25%	18	12	N
0430	General Business Credit	19	12	N
0440	Adjusted Net Income Tax minus GBC	20	12	N
0450	Credit for Alcohol Used as Fuel	21	12	N
	Record Terminus Character		1	Value "#"

FORM 6765 PAGE 1 Credit for Increasing Research Activities

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0578" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6765bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Payments paid or incurred - Sect. A	1	12	N
0030	Organization base period amt. - Sect. A	2	12	N
0040	Subtract line 2 from line 1 - Sect. A	3	12	N
0050	Wages for qualified services - Sect. A	4	12	N
0060	Cost of supplies - Sect. A	5	12	N
0070	Cost of computers - Sect. A	6	12	N
0080	Percentage of contract research expenses - Sect. A	7	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0090	Total qualified research expenses - Sect. A	8	12	N
0100	Fixed-base percentage	9	6	R
0110	Avg. annual gross receipts - Sect. A	10	12	N
0120	Multiply line 10 by percent on line 9 (Base amount	11	12	N
0130	Subtract line 11 from line 8	12	12	N
0140	Multiply line 8 by 50%	13	12	N
0150	Smaller of line 12 or line 13	14	12	N
0160	Add lines 3 and 14	15	12	N
0170	Electing reduced credit literal	16	8	"SECb280C" or blank
0180	Regular credit	16	12	N
@0190	Attach schedule	16	6	"STMbnn" or blank
0200	Payments paid or incurred - Sect. B	17	12	N
0210	Organization base period amt. - Sect. B	18	12	N
0220	Subtract line 18 from line 17	19	12	N
0230	Multiply line 19 by 20%	20	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0240	Wages for qualified services - Sect. B	21	12	N
0250	Cost of supplies - Sect. B	22	12	N
0260	Costs of computers - Sect. B	23	12	N
0270	Percentage of contract research expenses - Sect. B	24	12	N
0280	Total qualified research expenses - Sect. B	25	12	N
0290	Avg. annual gross receipts - Sect. B	26	12	N
0300	Multiply line 26 by 1%	27	12	N
0310	Subtract line 27 from line 25	28	12	N
0320	Multiply line 26 by 1.5%	29	12	N
0330	Subtract line 29 from line 25	30	12	N
0340	Subtract line 30 from line 28	31	12	N
0350	Multiply line 26 by 2%	32	12	N
0360	Subtract line 32 from line 25	33	12	N
0370	Subtract line 33 from line 30	34	12	N
0380	Multiply line 31 by 2.65%	35	12	N

FORM 6765 PAGE 1 Credit for Increasing Research Activities

Field No.	Identification	Form Ref.	Length	Field Description
0390	Multiply line 34 by 3.2%	36	12	N
0400	Multiply line 33 by 3.75%	37	12	N
0410	Add lines 20, 35, 36, and 37	38	12	N
0420	Electing reduced credit literal	39	8	"SECb280C" or blank
0430	Alternative incremental credit	39	12	N
@0440	Attach schedule	39	6	"STMbnn" or blank
0450	Flow-through research credits	40	12	N
0455	1041 portion amount	41	12	NO ENTRY
0460	Total current year credit for increasing research	41	12	N
	Record Terminus Character		1	Value "#"

FORM 6765 PAGE 2 Credit for Increasing Research Activities

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0235" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0480	Record ID		6	"FRMbbb"
0481	Form Number		6	"6765bb"
0482	Page Number		5	"PG02b"
0483	Taxpayer Identification Number		9	N (Primary SSN)
0484	Filler		1	Blank
0485	Form Occurrence Number		7	N 0000001
0540	Regular tax before credits	42	12	N
0550	Alternative minimum tax	43	12	N
0560	Regular Tax Plus Alternative Minimum Tax	44	12	N
0570	Foreign tax credit	45a	12	N
0585	Credits from Form 1040	45b	12	N
0650	Possessions Tax Credit (Form 5735)	45c	12	NO ENTRY
0660	Credit for Fuel from A Nonconventional Source	45d	12	N |
0670	Qualified Electric Vehicle Credit	45e	12	N

FORM 6765 PAGE 2 Credit for Increasing Research Activities

Field No.	Identification	Form Ref.	Length	Field Description
0680	Total Credits	45f	12	N
0690	Net income tax	46	12	N
0710	Net Regular Tax	47	12	N
0720	Enter 25% of excess	48	12	N
0725	Tentative Minimum Tax	49	12	N
0730	Greater of line 48 or line 49	50	12	N
0740	Subtract line 50 from line 46	51	12	N
0750	Total Credit Allowed for The Current Year	52	12	N
	Record Terminus Character		1	Value "#"

FORM 6781 Gains and Losses from Section 1256, Contracts ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1103" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6781bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0009	Identifying Number		9	NO ENTRY
@0010	Attached List of Foreign Currency Contracts		6	"STMbnn" or blank
0020	Mixed Straddle Election Box	A	1	"X" or blank
0030	Straddle by Straddle Identification Election Box	B	1	"X" or blank
0040	Mixed Straddle Account Election Box	C	1	"X" or blank
@0050	Statement Required by Regulations	C	6	"STMbnn" or blank
0060	Net Section 1256 Contracts Loss Election Box	D	1	"X" or blank

FORM 6781 Gains and Losses from Section 1256, Contracts ...

Field No.	Identification	Form Ref.	Length	Field Description
*0070	Identification of Account - 1	1(a)	46	AN, "STMbnn" or blank
+0080	Loss - 1	1(b)	12	N
+0090	Gain - 1	1(c)	12	N
0100	Identification of Account - 2	1(a)	46	AN or blank
0110	Loss - 2	1(b)	12	'See 1st Occ.'
0120	Gain - 2	1(c)	12	'See 1st Occ.'
0130	Identification of Account - 3	1(a)	46	'See 2nd Occ.'
0140	Loss - 3	1(b)	12	'See 1st Occ.'
0150	Gain - 3	1(c)	12	'See 1st Occ.'
@0155	List of Transactions	Part I	6	"STMbnn" or blank
0160	Total Loss	2(b)	12	N
0170	Total Gain	2(c)	12	N
0180	Net Gain or Loss	3	12	N
@0190	Form 1099-B Adjustment Schedule	4	6	"STMbnn" or blank
0200	Form 1099-B Adjustments	4(c)	12	N
0210	Net Gain/Loss & Form 1099-B Adjustments	5(c)	12	N
0220	Net Section 1256 Contracts Loss	6(c)	12	N
0235	Combine Lines 5 and 6	7(c)	12	N

FORM 6781 Gains and Losses from Section 1256, Contracts ...

Field No.	Identification	Form Ref.	Length	Field Description
0240	Short-Term Capital Gain or Loss	8(c)	12	N
0250	Long-Term Capital Gain or Loss	9(c)	12	N
@0260	Attached Schedule of Straddles and Components	Part II	6	"STMbnn" or blank
*0270	Description of Property (Losses) - 1	10(a)	35	AN, "STMbnn" or blank
+0280	Delivery Date (Losses) - 1	10(b)	8	YYYYMMDD or blank
+0290	Date Close Out or Sold (Losses) - 1	10(c)	8	YYYYMMDD or blank
+0300	Gross Sales Price (Losses) - 1	10(d)	12	N
+0310	Cost or Other Basis (Losses) - 1	10(e)	12	N
*+0320	Losses from Straddles - 1	10(f)	12	N or "STMbnn"
+0330	Unrecognized Gain On Offsetting Positions - 1	10(g)	12	N
+0340	Recognized Losses - 1	10(h)	12	N
0360	Description of Property (Losses) - 2	10(a)	35	AN or blank
0370	Delivery Date (Losses) - 2	10(b)	8	'See 1st Occ.'
0380	Date Close Out or Sold (Losses) - 2	10(c)	8	'See 1st Occ.'

FORM 6781 Gains and Losses from Section 1256, Contracts ...

Field No.	Identification	Form Ref.	Length	Field Description
0390	Gross Sales Price (Losses) - 2	10(d)	12	'See 1st Occ.'
0400	Cost or Other Basis (Losses) - 2	10(e)	12	'See 1st Occ.'
0410	Losses from Straddles - 2	10(f)	12	'See 1st Occ.'
0420	Unrecognized Gain On Offsetting Positions - 2	10(g)	12	'See 1st Occ.'
0430	Recognized Losses - 2	10(h)	12	'See 1st Occ.'
@0450	Separate Schedule of Short-Term Losses	11	6	"STMbnn" or blank
0460	Short-Term Portion of Recognized Loss	11a(h)	12	N
0470	Long-Term Portion of Recognized Loss	11b(h)	12	N
*0490	Description of Property (Gains) - 1	12(a)	35	AN, "STMbnn" or blank
+0500	Entered into Date (Gains) - 1	12(b)	8	YYYYMMDD or blank
+0510	Date Close Out or Sold (Gains) - 1	12(c)	8	YYYYMMDD or blank
+0520	Gross Sales Price (Gains) - 1	12(d)	12	N
+0530	Cost or Other Basis (Gains) - 1	12(e)	12	N
*+0540	Gains - 1	12(f)	12	N or "STMbnn"
0560	Description of Property (Gains) - 2	12(a)	35	AN or blank

FORM 6781 Gains and Losses from Section 1256, Contracts ...

Field No.	Identification	Form Ref.	Length	Field Description
0570	Enter into Date (Gains) - 2	12(b)	8	'See 1st Occ.'
0580	Date Close Out or Sold (Gains) - 2	12(c)	8	'See 1st Occ.'
0590	Gross Sales Price (Gains) - 2	12(d)	12	'See 1st Occ.'
0600	Cost or Other Basis (Gains) - 2	12(e)	12	'See 1st Occ.'
0610	Gains for Entire Year - 2	12(f)	12	'See 1st Occ.'
@0630	Separate Schedule of Short-Term Gains	13	6	"STMbnn" or blank
0640	Short-Term Portion of Gains - 1	13a(f)	12	N
0650	Long-Term Portion of Gains - 2	13b(f)	12	N
*0670	Description of Property (Unrecognized Gains) - 1	14(a)	35	AN, "STMbnn" or blank
+0680	Date Acquired (Unrecognized Gains) - 1	14(b)	8	YYYYMMDD or blank
+0690	Fair Market Value on Last Business Day of TY - 1	14(c)	12	N
+0700	Cost or Other Basis As Adjusted - 1	14(d)	12	N
+0710	Unrecognized Gain - 1	14(e)	12	N

FORM 6781 Gains and Losses from Section 1256, Contracts ...

Field No.	Identification	Form Ref.	Length	Field Description
0720	Description of Property (Unrecognized Gains) - 2	14(a)	35	AN or blank
0730	Date Acquired (Unrecognized Gains) - 2	14(b)	8	'See 1st Occ.'
0740	Fair Market Value on Last Business Day of TY - 2	14(c)	12	'See 1st Occ.'
0750	Cost or Other Basis As Adjusted - 2	14(d)	12	'See 1st Occ.'
0760	Unrecognized Gain - 2	14(e)	12	'See 1st Occ.'
0770	Description of Property (Unrecognized Gains) - 3	14(a)	35	'See 2nd Occ.'
0780	Date Acquired (Unrecognized Gains) - 3	14(b)	8	'See 1st Occ.'
0790	Fair Market Value on Last Business Day of TY - 3	14(c)	12	'See 1st Occ.'
0800	Cost or Other Basis As Adjusted - 3	14(d)	12	'See 1st Occ.'
0810	Unrecognized Gain - 3	14(e)	12	'See 1st Occ.'
@0815	Attach Statement for Additional Information	Part III	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM 8082 PAGE 1 Notice of Inconsistent Treatment or (AAR)

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1178" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8082bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Indentification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000004
0010	Identifying Number		9	N
0020	Notice of Inconsistent Treatment	1a	1	"X" or blank
0030	Administrative Adjustment Request (AAR)	1b	1	NO ENTRY
0035	Substituted Return Treatment Yes Box	2	1	"X" or blank
0040	Substituted Return Treatment No Box	2	1	"X" or blank
0050	Pass-Through Entity (Partnership)	3a	1	"X" or blank
0055	Pass-Through Entity (Electing Large Partnership)	3b	1	"X" or blank

FORM 8082 PAGE 1 Notice of Inconsistent Treatment or (AAR)

Field No.	Identification	Form Ref.	Length	Field Description
0060	Pass-Through Entity (S Corporation)	3c	1	"X" or blank
0065	Pass-Through Entity (Estate)	3d	1	"X" or blank
0070	Pass-Through Entity (Trust)	3e	1	"X" or blank
0075	Pass-Through Entity (REMIC)	3f	1	"X" or blank
0080	Identifying Number of Pass-Through Entity	4	9	N
0090	Name of Pass-Through Entity	5	35	AN Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0100	Address of Pass-Through Entity	5	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0110	City of Pass-Through Entity	5	22	A, Allowable special character is space
0120	State of Pass-Through Entity	5	2	A (Standard Postal State Abbreviations)
0130	Zip Code of Pass-Through Entity	5	12	N (left-justified)
0140	Tax Shelter Registration Number	6	12	AN or blank
0150	IRS Center Where Return is Filed	7	5	"MSPC "
0160	Tax Year of Pass-Through Entity (from)	8	8	DT

FORM 8082 PAGE 1 Notice of Inconsistent Treatment or (AAR)

Field No.	Identification	Form Ref.	Length	Field Description
0165	Tax Year of Pass-Through Entity (to)	8	8	DT
0170	Your Tax Year (from)	8	8	DT
0175	Your Tax Year (to)	8	8	DT
0180	Description of Inconsistent or AAR Items-1	10a	60	AN
0190	Amount of Item Box-1	10b	1	"X" or blank
0200	Treatment of Item Box-1	10b	1	"X" or blank
0210	Amount on Sch K-1, Sch Q, Stmt or Return-1	10c	12	N
0220	Amount you are Reporting-1	10d	12	N
0230	Difference between C & D-1	10e	12	N
0240	Description of Inconsistent or AAR Items-2	11a	60	AN or blank
0250	Amount of Item Box-2	11b	1	"X" or blank
0260	Treatment of Item Box-2	11b	1	"X" or blank
0270	Amount on Sch K-1, Sch Q, Stmt or Return-2	11c	12	N or blank
0280	Amount you are Reporting-2	11d	12	N or blank
0290	Difference between C & D-2	11e	12	N or blank

FORM 8082 PAGE 1 Notice of Inconsistent Treatment or (AAR)

Field No.	Identification	Form Ref.	Length	Field Description
0300	Description of Inconsistent or AAR Items-3	12a	60	AN or blank
0310	Amount of Item Box-3	12b	1	"X" or blank
0320	Treatment of Item Box-3	12b	1	"X" or blank
0330	Amount on Sch K-1, Sch Q, Stmt or Return-3	12c	12	N or blank
0340	Amount you are Reporting-3	12d	12	N or blank
0350	Difference between C & D-3	12e	12	N or blank
0360	Description of Inconsistent or AAR Items-4	13a	60	AN or blank
0370	Amount of Item Box-4	13b	1	"X" or blank
0380	Treatment of Item Box-4	13b	1	"X" or blank
0390	Amount on Sch K-1, Sch Q, Stmt, or Return-4	13c	12	N or blank
0400	Amount you are Reporting-4	13d	12	N or blank
0410	Difference between C & D-4	13e	12	N or blank
0420	Explanations-1	Part III	70	AN
0430	Explanations-2	Part III	70	AN
0440	Explanations-3	Part III	70	AN
0450	Explanations-4	Part III	70	AN

FORM 8082 PAGE 1 Notice of Inconsistent Treatment or (AAR)

Field No.	Identification	Form Ref.	Length	Field Description
0460	Explanations-5	Part III	70	AN
0470	Explanations-6	Part III	70	AN
0480	Explanations-7	Part III	70	AN
0490	Explanations-8	Part III	70	AN

Record Terminus Character 1 Value "#"

FORM 8082 PAGE 2 Notice of Inconsistent Treatment or (AAR)

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2073" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0520	Record ID		6	Value "FRMbbb"
0521	Form Number		6	"8082bb"
0522	Page Number		5	"PG02b"
0523	Taxpayer Indentification Number		9	N (Primary SSN)
0524	Filler		1	blank
0525	Form Occurrence Number		7	N 0000001 - 0000004
0530	Explanations-1	Part III	70	AN
0540	Explanations-2	Part III	70	AN
0550	Explanations-3	Part III	70	AN
0560	Explanations-4	Part III	70	AN
0570	Explanations-5	Part III	70	AN
0580	Explanations-6	Part III	70	AN
0590	Explanations-7	Part III	70	AN
0600	Explanations-8	Part III	70	AN
0610	Explanations-9	Part III	70	AN
0620	Explanations-10	Part III	70	AN
0630	Explanations-11	Part III	70	AN
0640	Explanations-12	Part III	70	AN

FORM 8082 PAGE 2 Notice of Inconsistent Treatment or (AAR)

Field No.	Identification	Form Ref.	Length	Field Description
0650	Explanations-13	Part III	70	AN
0660	Explanations-14	Part III	70	AN
0670	Explanations-15	Part III	70	AN
0680	Explanations-16	Part III	70	AN
0690	Explanations-17	Part III	70	AN
0700	Explanations-18	Part III	70	AN
0710	Explanations-19	Part III	70	AN
0720	Explanations-20	Part III	70	AN
0730	Explanations-21	Part III	70	AN
0740	Explanations-22	Part III	70	AN
0750	Explanations-23	Part III	70	AN
0760	Explanations-24	Part III	70	AN
0770	Explanations-25	Part III	70	AN
0780	Explanations-26	Part III	70	AN
0790	Explanations-27	Part III	70	AN
0800	Explanations-28	Part III	70	AN
0810	Explanations-29	Part III	70	AN

Record Terminus Character 1 Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0960" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8271bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Identifying Number		9	N or blank
0020	Investor's Tax Year Ended		8	YYYYMMDD
0030	Tax Shelter Name - 1	1a	35	AN
0040	Tax Shelter Registration Number - 1	1b	11	N, "APPLIEDbFOR", or "NObNOTIFICA"
0050	Name of Person Who Applied for Registration - 1	1b	35	AN
0060	Tax Shelter Identifying Number - 1	1c	9	N or blank
0070	Tax Shelter Name - 2	2a	35	'See 1st Occ.'
0080	Tax Shelter Registration Number - 2	2b	11	'See 1st Occ.'

Field No.	Identification	Form Ref.	Length	Field Description
0090	Name of Person Who Applied for Registration - 2	2b	35	'See 1st Occ.'
0100	Tax Shelter Identifying Number - 2	2c	9	'See 1st Occ.'
0110	Tax Shelter Name - 3	3a	35	'See 1st Occ.'
0120	Tax Shelter Registration - 3	3b	11	'See 1st Occ.'
0130	Name of Person Who Applied for Registration - 3	3b	35	'See 1st Occ.'
0140	Tax Shelter Identifying Number - 3	3c	9	'See 1st Occ.'
0150	Tax Shelter Name - 4	4a	35	'See 1st Occ.'
0160	Tax Shelter Registration Number - 4	4b	11	'See 1st Occ.'
0170	Name of Person Who Applied for Registration - 4	4b	35	'See 1st Occ.'
0180	Tax Shelter Identifying Number - 4	4c	9	'See 1st Occ.'
0190	Tax Shelter Name - 5	5a	35	'See 1st Occ.'
0200	Tax Shelter Registration Number - 5	5b	11	'See 1st Occ.'
0210	Name of Person Who Applied for Registration - 5	5b	35	'See 1st Occ.'

Field No.	Identification	Form Ref.	Length	Field Description
0220	Tax Shelter Identifying Number - 5	5c	9	'See 1st Occ.'
0230	Tax Shelter Name - 6	6a	35	'See 1st Occ.'
0240	Tax Shelter Registration Number - 6	6b	11	'See 1st Occ.'
0250	Name of Person Who Applied for Registration - 6	6b	35	'See 1st Occ.'
0260	Tax Shelter Identifying Number - 6	6c	9	'See 1st Occ.'
0270	Tax Shelter Name - 7	7a	35	'See 1st Occ.'
0280	Tax Shelter Registration Number - 7	7b	11	'See 1st Occ.'
0290	Name of Person Who Applied for Registration - 7	7b	35	'See 1st Occ.'
0300	Tax Shelter Identifying Number - 7	7c	9	'See 1st Occ.'
0310	Tax Shelter Name - 8	8a	35	'See 1st Occ.'
0320	Tax Shelter Registration Number - 8	8b	11	'See 1st Occ.'
0330	Name of Person Who Applied for Registration - 8	8b	35	'See 1st Occ.'
0340	Tax Shelter Identifying Number - 8	8c	9	'See 1st Occ.'

Field No.	Identification	Form Ref.	Length	Field Description
0350	Tax Shelter Name - 9	9a	35	'See 1st Occ.'
0360	Tax Shelter Registration Number - 9	9b	11	'See 1st Occ.'
0370	Name of Person Who Applied for Registration - 9	9b	35	'See 1st Occ.'
0380	Tax Shelter Identifying Number - 9	9c	9	'See 1st Occ.'
0390	Tax Shelter Name - 10	10a	35	'See 1st Occ.'
0400	Tax Shelter Registration Number - 10	10b	11	'See 1st Occ.'
0410	Name of Person Who Applied for Registration - 10	10b	35	'See 1st Occ.'
0420	Tax Shelter Identifying Number - 10	10c	9	'See 1st Occ.'
	Record Terminus Character		1	Value "#"

FORM 8275 PAGE 1 Disclosure Statement

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1487" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8275bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Indentification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Rev Rul, Rev Proc, etc-1	I 1(a)	35	AN
0030	Item or Group of Items-1	I 1(b)	50	AN
0040	Detailed Description of Items 1-1	I 1(c)	50	AN
0050	Detailed Description of Items 2-1	I 1(c)	50	AN
0060	Form or Schedule-1	I 1(d)	21	AN
0070	Line Number-1	I 1(e)	5	AN
0080	Amount-1	I 1(f)	12	N
0090	Rev Rul, Rev Proc, etc-2	I 2(a)	35	AN or blank

FORM 8275 PAGE 1 Disclosure Statement

Field No.	Identification	Form Ref.	Length	Field Description
0100	Item or Group of Items-2	I 2(b)	50	AN or blank
0110	Detailed Description of Items 1-2	I 2(c)	50	AN or blank
0120	Detailed Description of Items 2-2	I 2(c)	50	AN or blank
0130	Form or Schedule-2	I 2(d)	21	AN or blank
0140	Line Number-2	I 2(e)	5	AN or blank
0150	Amount-2	I 2(f)	12	N or blank
0160	Rev Rul, Rev Proc, etc-3	I 3(a)	35	AN or blank
0170	Item or Group of Items-3	I 3(b)	50	AN or blank
0180	Detailed Description of Items 1-3	I 3(c)	50	AN or blank
0190	Detailed Description of Items 2-3	I 3(c)	50	AN or blank
0200	Form or Schedule-3	I 3(d)	21	AN or blank
0210	Line Number-3	I 3(e)	5	AN or blank
0220	Amount-3	I 3(f)	12	N or blank
0230	Detailed Explanation 1-1	II 1	70	AN
0240	Detailed Explanation 1-2	II 1	70	AN
0250	Detailed Explanation 1-3	II 1	70	AN

FORM 8275 PAGE 1 Disclosure Statement

Field No.	Identification	Form Ref.		Length	Field Description
0260	Detailed Explanation 2-1	II	2	70	AN or blank
0270	Detailed Explanation 2-2	II	2	70	AN or blank
0280	Detailed Explanation 2-3	II	2	70	AN or blank
0290	Detailed Explanation 3-1	II	3	70	AN or blank
0300	Detailed Explanation 3-2	II	3	70	AN or blank
0310	Detailed Explanation 3-3	II	3	70	AN or blank
0320	Name of Pass-Through Entity	III	1	35	AN Allowable special characters are: space, less-than (<), hyphen (-), and ampersand (&)
0330	Address of Pass-Through Entity	III	1	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0340	City of Pass-Through Entity	III	1	22	A, Allowable special character is space
0350	State of Pass-Through Entity	III	1	2	A (Standard Postal State Abbreviations)
0360	Zip Code of Pass-Through Entity	III	1	12	N (left-justified)
0370	Identifying Number of Pass-Through Entity	III	2	9	N
0380	Tax Year of Pass-Through Entity (from)	III	3	8	YYYYMMDD

FORM 8275 PAGE 1 Disclosure Statement

Field No.	Identification	Form Ref.	Length	Field Description
0390	Tax Year of Pass-Through Entity (to)	III 3	8	YYYYMMDD
0400	IRS Center where Pass-through Entity Return Filed	III 4	5	AN
	Record Terminus Character		1	Value "#"

FORM 8275 PAGE 2 Disclosure Statement

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2073" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0420	Record ID		6	"FRMbbb"
0421	Form Number		6	"8275bb"
0422	Page Number		5	"PG02b"
0423	Taxpayer Identification Number		9	N (Primary SSN)
0424	Filler		1	blank
0425	Form Occurrence Number		7	N 0000001
0430	Explanations-1	IV	70	AN
0440	Explanations-2	IV	70	AN
0450	Explanations-3	IV	70	AN
0460	Explanations-4	IV	70	AN
0470	Explanations-5	IV	70	AN
0480	Explanations-6	IV	70	AN
0490	Explanations-7	IV	70	AN
0500	Explanations-8	IV	70	AN
0510	Explanations-9	IV	70	AN
0520	Explanations-10	IV	70	AN
0530	Explanations-11	IV	70	AN
0540	Explanations-12	IV	70	AN
0550	Explanations-13	IV	70	AN

FORM 8275 PAGE 2 Disclosure Statement

Field No.	Identification	Form Ref.	Length	Field Description
0560	Explanations-14	IV	70	AN
0570	Explanations-15	IV	70	AN
0580	Explanations-16	IV	70	AN
0590	Explanations-17	IV	70	AN
0600	Explanations-18	IV	70	AN
0610	Explanations-19	IV	70	AN
0620	Explanations-20	IV	70	AN
0630	Explanations-21	IV	70	AN
0640	Explanations-22	IV	70	AN
0650	Explanations-23	IV	70	AN
0660	Explanations-24	IV	70	AN
0670	Explanations-25	IV	70	AN
0680	Explanations-26	IV	70	AN
0690	Explanations-27	IV	70	AN
0700	Explanations-28	IV	70	AN
0710	Explanations-29	IV	70	AN
	Record Terminus Character		1	Value "#"

FORM 8275-R PAGE 1 Regulation Disclosure Statement

Field No.	Identification	Form Ref.		Length	Field Description
	Byte Count			4	"1487" for Fixed; "nnnn" for variable format
	Start of Record Sentinel			4	Value "****"
0000	Record ID			6	"FRMbbb"
0001	Form Number			6	"8275Rb"
0002	Page Number			5	"PG01b"
0003	Taxpayer Identification Number			9	N (Primary SSN)
0004	Filler			1	blank
0005	Form Occurrence Number			7	N 0000001
0010	Identifying Number			9	NO ENTRY
0020	Regulation Section-1	I	1(a)	35	AN
0030	Item or Group of Items-1	I	1(b)	50	AN
0040	Detailed Description of Items 1-1	I	1(c)	50	AN
0050	Detailed Description of Items 2-1	I	1(c)	50	AN
0060	Form or Schedule-1	I	1(d)	21	AN
0070	Line Number-1	I	1(e)	5	AN
0080	Amount-1	I	1(f)	12	N
0090	Regulation Section-2	I	2(a)	35	AN or blank
0100	Item or Group of Items-2	I	2(b)	50	AN or blank

FORM 8275-R PAGE 1 Regulation Disclosure Statement

Field No.	Identification	Form Ref.		Length	Field Description
0110	Detailed Description of Items 1-2	I	2(c)	50	AN or blank
0120	Detailed Description of Items 2-2	I	2 (c)	50	AN or blank
0130	Form or Schedule-2	I	2(d)	21	AN or blank
0140	Line Number-2	I	2(e)	5	AN or blank
0150	Amount-2	I	2(f)	12	N or blank
0160	Regulation Section-3	I	3(a)	35	AN or blank
0170	Item or Group of Items-2	I	3(b)	50	AN or blank
0180	Detailed Description of Items 1-3	I	3(c)	50	AN or blank
0190	Detailed Description of Items 2-3	I	3(c)	50	AN or blank
0200	Form or Schedule-3	I	3(d)	21	AN or blank
0210	Line Number-3	I	3(e)	5	AN or blank
0220	Amount-3	I	3(f)	12	N or blank
0230	Detailed Explanation 1-1	II	1	70	AN
0240	Detailed Explanation 2-1	II	1	70	AN
0250	Detailed Explanation 3-1	II	1	70	AN
0260	Detailed Explanation 1-2	II	2	70	AN or blank

FORM 8275-R PAGE 1 Regulation Disclosure Statement

Field No.	Identification	Form Ref.	Length	Field Description
0270	Detailed Explanation 2-2	II 2	70	AN or blank
0280	Detailed Explanation 3-2	II 2	70	AN or blank
0290	Detailed Explanation 1-3	II 3	70	AN or blank
0300	Detailed Explanation 2-3	II 3	70	AN or blank
0310	Detailed Explanation 3-3	II 3	70	AN or blank
0320	Name of Pass-Through Entity	III 1	35	AN Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0330	Address of Pass-Through Entity	III 1	35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0340	City of Pass-Through Entity	III 1	22	A, Allowable special character is space
0350	State of Pass-Through Entity	III 1	2	A (Standard Postal State Abbreviations)
0360	Zip Code of Pass-Through Entity	III 1	12	N (left Justified)
0370	Identifying Number of Pass-Through Entity	III 2	9	N
0380	Tax Year of Pass-Through Entity (from)	III 3	8	YYYYMMDD
0390	Tax Year of Pass-Through Entity (to)	III 3	8	YYYYMMDD
0400	IRS Center where Pass-through Entity Return Filed	III 4	5	AN
	Record Terminus Character		1	Value "#"

FORM 8275-R PAGE 2 Disclosure Statement

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2003" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0420	Record ID		6	"FRMbbb"
0421	Form Number		6	"8275Rb"
0422	Page Number		5	"PG02b"
0423	Taxpayer Identification Number		9	N (Primary SSN)
0424	Filler		1	Blank
0425	Form Occurrence Number		7	N 0000001
0430	Explanations-1	IV	70	AN
0440	Explanations-2	IV	70	AN
0450	Explanations-3	IV	70	AN
0460	Explanations-4	IV	70	AN
0470	Explanations-5	IV	70	AN
0480	Explanations-6	IV	70	AN
0490	Explanations-7	IV	70	AN
0500	Explanations-8	IV	70	AN
0510	Explanations-9	IV	70	AN
0520	Explanations-10	IV	70	AN
0530	Explanations-11	IV	70	AN
0540	Explanations-12	IV	70	AN
0550	Explanations-13	IV	70	AN

FORM 8275-R PAGE 2 Disclosure Statement

Field No.	Identification	Form Ref.	Length	Field Description
0560	Explanations-14	IV	70	AN
0570	Explanations-15	IV	70	AN
0580	Explanations-16	IV	70	AN
0590	Explanations-17	IV	70	AN
0600	Explanations-18	IV	70	AN
0610	Explanations-19	IV	70	AN
0620	Explanations-20	IV	70	AN
0630	Explanations-21	IV	70	AN
0640	Explanations-22	IV	70	AN
0650	Explanations-23	IV	70	AN
0660	Explanations-24	IV	70	AN
0670	Explanations-25	IV	70	AN
0680	Explanations-26	IV	70	AN
0690	Explanations-27	IV	70	AN
0700	Explanations-28	IV	70	AN
	Record Terminus Character		1	Value "#"

FORM 8283 PAGE 1 Noncash Charitable Contributions

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0939" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8283bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
*0010	Donee Organization A	1A(a)	25	AN or "STMbnn"
+0020	Donee Address A	1A(a)	30	AN
+0030	Descrip of Prop A	1A(b)	25	AN
0050	Donee Organization B	1B(a)	25	AN
0060	Donee Address B	1B(a)	30	AN
0070	Descrip of Prop B	1B(b)	25	AN
0090	Donee Organization C	1C(a)	25	AN
0100	Donee Address C	1C(a)	30	AN
0110	Descrip of Prop C	1C(b)	25	AN
0130	Donee Organization D	1D(a)	25	AN
0140	Donee Address D	1D(a)	30	AN
0150	Descrip of Prop D	1D(b)	25	AN
0170	Donee Organization E	1E(a)	25	AN

FORM 8283 PAGE 1 Noncash Charitable Contributions

Field No.	Identification	Form Ref.	Length	Field Description
0180	Donee Address E	1E(a)	30	AN
0190	Descrip of Prop E	1E(b)	25	AN
*+0210	Contribution Date A	1A(c)	8	DT or "STMbnn"
+0220	Date Acquired A	1A(d)	6	DT
+0230	How Acquired A	1A(e)	9	AN
+0240	Cost or Basis A	1A(f)	12	N
+0250	Fair Market Value A	1A(g)	12	N
+0255	Method Used A	1A(h)	20	AN
0260	Contribution Date B	1B(c)	8	DT
0270	Date Acquired B	1B(d)	6	DT
0280	How Acquired B	1B(e)	9	AN
0290	Cost or Basis B	1B(f)	12	N
0300	Fair Market Value B	1B(g)	12	N
0305	Method Used B	1B(h)	20	AN
0310	Contribution Date C	1C(c)	8	DT
0320	Date Acquired C	1C(d)	6	DT
0330	How Acquired C	1C(e)	9	AN
0340	Cost or Basis C	1C(f)	12	N
0350	Fair Market Value C	1C(g)	12	N
0355	Method Used C	1C(h)	20	AN
0360	Contribution Date D	1D(c)	8	DT
0370	Date Acquired D	1D(d)	6	DT
0380	How Acquired D	1D(e)	9	AN

FORM 8283 PAGE 1 Noncash Charitable Contributions

Field No.	Identification	Form Ref.	Length	Field Description
0390	Cost or Basis D	1D(f)	12	N
0400	Fair Market Value D	1D(g)	12	N
0405	Method Used D	1D(h)	20	AN
0410	Contribution Date E	1E(c)	8	DT
0420	Date Acquired E	1E(d)	6	DT
0430	How Acquired E	1E(e)	9	AN
0440	Cost or Basis E	1E(f)	12	N
0450	Fair Market Value E	1E(g)	12	N
0455	Method Used E	1E(h)	20	AN
*0457	Property ID Letter	2a	6	AN (Values "A, B, C, D, E" or "STMbnn")
+0460	Amount This Year	2b(1)	12	N
+0470	Amount Prior Year	2b(2)	12	N
+0480	Name Donee	2c	25	AN
+0490	Number & Street	2c	25	AN
*+0500	City, State, Zip	2c	25	AN or "STMbnn"
+0510	Place Kept	2d	25	AN
+0520	Name of Person	2e	25	AN
0530	Restriction YES	3a	1	"X" or blank
0540	Restriction NO	3a	1	"X" or blank
0550	Give Rights YES	3b	1	"X" or blank
0560	Give Rights NO	3b	1	"X" or blank
0570	Restriction on Use YES	3c	1	"X" or blank
0580	Restriction on Use NO	3c	1	"X" or blank
	Record Terminus Character		1	Value "#"

FORM 8283 PAGE 2 Noncash Charitable Contributions

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0712" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0590	Record ID		6	"FRMbbb"
0591	Form Number		6	"8283bb"
0592	Page Number		5	"PG02b"
0593	Taxpayer Identification Number		9	N (Primary SSN)
0594	Filler		1	blank
0595	Form Occurrence Number		7	N 0000001 - 0000002
0641	Property Type-Art $20,000 or More	4	1	NO ENTRY
0642	Other Real Estate	4	1	"X" or blank
0644	Computer Equipment	4	1	"X" or blank
0645	Property Type - Art Less Than $20,000	4	1	"X" or blank
0646	Collectibles	4	1	"X" or blank
0647	Qualified Conservation Contribution	4	1	"X" or blank
0648	Property Type - Other	4	1	"X" or blank
0649	Intellectual Property	4	1	"X" or blank
*0650	Descrip of Prop (A)	5A(a)	25	AN or "STMbnn"

FORM 8283 PAGE 2 Noncash Charitable Contributions

Field No.	Identification	Form Ref.	Length	Field Description
+0652	Summary Condition (A)	5A(b)	30	AN
+0654	Fair Market value (A)	5A(c)	12	N
+0660	Date Acquired (A)	5A(d)	6	DT
*+0670	How Acquired (A)	5A(e)	11	AN or "STMbnn"
+0680	Cost or Basis (A)	5A(f)	12	N
+0690	Bargain Sale (A)	5A(g)	12	N
+0700	Amt of Deductions (A)	5A(h)	12	N
+0710	Ave.Trdg.Price(A)	5A(i)	12	N
0720	Descrip of Prop (B)	5B(a)	25	AN
0722	Summary Condition (B)	5B(b)	30	AN
0724	Fair Market value(B)	5B(c)	12	N
0730	Date Acquired (B)	5B(d)	6	DT
0740	How Acquired (B)	5B(e)	11	AN
0750	Cost or Basis (B)	5B(f)	12	N
0760	Bargain Sale (B)	5B(g)	12	N
0770	Amt of Deductions (B)	5B(h)	12	N
0780	Ave. Trdg. Price(B)	5B(i)	12	N
0790	Descrip of Prop (C)	5C(a)	25	AN
0792	Summary Condition (C)	5C(b)	30	AN
0794	Fair Market value(C)	5C(c)	12	N

FORM 8283 PAGE 2 Noncash Charitable Contributions

Field No.	Identification	Form Ref.	Length	Field Description
0800	Date Acquired (C)	5C(d)	6	DT
0810	How Acquired (C)	5C(e)	11	AN
0820	Cost or Basis (C)	5C(f)	12	N
0830	Bargain Sale (C)	5C(g)	12	N
0840	Amt of Deductions (C)	5C(h)	12	N
0850	Ave. Trdg.Price (C)	5C(i)	12	N
0860	Descrip of Prop (D)	5D(a)	25	AN
0870	Summary Condition (D)	5D(b)	30	AN
0880	Fair Market value (D)	5D(c)	12	N
0890	Date Acquired (D)	5D(d)	6	DT
0900	How Acquired (D)	5D(e)	11	AN
0910	Cost or Basis (D)	5D(f)	12	N
0920	Bargain Sale (D)	5D(g)	12	N
0930	Amt of Deductions (D)	5D(h)	12	N
0940	Ave. Trdg. Price(D)	5D(i)	12	N
0950	Identifying Letters of Items $500 or Less	II	4	A - Value: A, B, C and/or D
0960	Description of Items	II	25	AN
0970	Date Received	IV	8	DT
0973	Use of The Property for An Unrelated Use Box - Yes	IV	1	"X" or blank

FORM 8283 PAGE 2 Noncash Charitable Contributions

Field No.	Identification	Form Ref.	Length	Field Description
0976	Use of The Property for An Unrelated Use Box - No	IV	1	"X" or blank
0980	Donee Name	IV	35	AN
0990	Employer ID	IV	9	N
1000	Number & Street	IV	25	AN
1010	City, State, Zip	IV	25	AN
	Record Terminus Character		1	Value "#"

FORM 8379 PAGE 1 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0231" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8379bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Name Shown First on Return	1	35	AN, Allowable special characters are: space, and hyphen (-)
0020	First Social Security Number	1	9	N
0030	First Injured Spouse Box	1	1	"X" or blank
0040	Name Shown Second on Return	1	35	AN, Allowable special characters are: space, and hyphen (-)
0050	Second Social Security Number	1	9	N
0060	Second Injured Spouse Box	1	1	"X" or blank
0070	Tax Year for Claim	2	4	DT or blank

FORM 8379 PAGE 1 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
0080	Street Address	3	35	AN, Allowable special characters are: space, slash and hyphen or blank
0090	City	3	22	AN, Allowable special characters are: space, slash and hyphen or blank
0100	State Abbreviation	3	2	A (Standard Postal State Abbreviations) or blank
0110	Zip Code	3	12	N or blank
0120	Address - Yes Box	4	1	"X" or blank
0130	Address - No Box	4	1	"X" or blank
0140	Divorced/Separated Box	5	1	"X" or blank
0150	Community Property State - Yes Box	6	1	"X" or blank
0160	Community Property State - No Box	6	1	"X" or blank
0161	Community Property State Abbreviation for Arizona	6	2	"AZ" or blank (More than one state may apply on Line 6)
0162	Community Prop. State Abbreviation for California	6	2	"CA" or blank (More than one state may apply on Line 6)
0163	Community Property State Abbreviation for Idaho	6	2	"ID" or blank (More than one state may apply on Line 6)
0164	Community Prop. State Abbreviation for Louisiana	6	2	"LA" or blank (More than one state may apply on Line 6)

FORM 8379 PAGE 1 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
0165	Community Property State Abbreviation for Nevada	6	2	"NV" or blank (More than one state may apply on Line 6)
0166	Community Prop. State Abbreviation for New Mexico	6	2	"NM" or blank (More than one state may apply on Line 6)
0167	Community Property State Abbreviation for Texas	6	2	"TX" or blank (More than one state may apply on Line 6)
0168	Community Prop. State Abbreviation for Washington	6	2	"WA" or blank (More than one state may apply on Line 6)
0169	Community Prop. State Abbreviation for Wisconsin	6	2	"WI"or blank (More than one state may apply on Line 6)
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0769" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0171	Record ID		6	"FRMbbb"
0172	Form Number		6	"8379bb"
0173	Page Number		5	"PG02b"
0174	Taxpayer Identification Number		9	N (Primary SSN)
0175	Filler		1	blank
0176	Form Occurrence Number		7	N 0000001
0180	Wages - Joint Return	7aa	12	N
0190	Wages - Injured Spouse	7ab	12	N
0200	Wages - Other Spouse	7ac	12	N
0210	Total Other Income - Joint Return	7ba	12	N
0220	Total Other Income - Injured Spouse	7bb	12	N
0230	Total Other Income - Other Spouse	7bc	12	N
*0240	Other Income Type 1	7b	30	AN, "STMbnn" or blank
+0250	Other Income Type 1 Amount - Joint Return	7ba	12	N
+0260	Other Income Type 1 Amount - Injured Spouse	7bb	12	N

FORM 8379 PAGE 2 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
+0270	Other Income Type 1 Amount - Other Spouse	7bc	12	N
0280	Other Income Type 2	7b	30	AN or blank
0290	Other Income Type 2 Amount - Joint Return	7ba	12	N
0300	Other Income Type 2 Amount - Injured Spouse	7bb	12	N
0310	Other Income Type 2 Amount - Other Spouse	7bc	12	N
0320	Other Income Type 3	7b	30	AN or blank
0330	Other Income Type 3 Amount - Joint Return	7ba	12	N
0340	Other Income Type 3 Amount - Injured Spouse	7bb	12	N
0350	Other Income Type 3 Amount - Other Spouse	7bc	12	N
0360	Other Income Type 4	7b	30	AN or blank
0370	Other Income Type 4 Amount - Joint Return	7ba	12	N
0380	Other Income Type 4 Amount - Injured Spouse	7bb	12	N
0390	Other Income Type 4 Amount - Other Spouse	7bc	12	N

FORM 8379 PAGE 2 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
0400	Other Income Type 5	7b	30	AN or blank
0410	Other Income Type 5 Amount - Joint Return	7ba	12	N
0420	Other Income Type 5 Amount - Injured Spouse	7bb	12	N
0430	Other Income Type 5 Amount - Other Spouse	7bc	12	N
0440	Other Income Type 6	7b	30	AN or blank
0450	Other Income Type 6 Amount - Joint Return	7ba	12	N
0460	Other Income Type 6 Amount - Injured Spouse	7bb	12	N
0470	Other Income Type 6 Amount - Other Spouse	7bc	12	N
0480	Adjustments to Income - Joint Return	8a	12	N
0490	Adjustments to Income - Injured Spouse	8b	12	N
0500	Adjustments to Income - Other Spouse	8c	12	N
0510	Standard Deduction - Joint Return	9a	12	N
0520	Standard Deduction - Injured Spouse	9b	12	N

FORM 8379 PAGE 2 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
0530	Standard Deduction - Other Spouse	9c	12	N
0540	Itemized Deduction - Joint Return	10a	12	N
0550	Itemized Deduction - Injured Spouse	10b	12	N
0560	Itemized Deduction - Other Spouse	10c	12	N
0570	Exemptions - Joint Return	11a	2	N
0580	Exemptions - Injured Spouse	11b	2	N
0590	Exemptions - Other Spouse	11c	2	N
0600	Credits - Joint Return	12a	12	N
0610	Credits - Injured Spouse	12b	12	N
0620	Credits - Other Spouse	12c	12	N
0630	Other Taxes - Joint Return	13a	12	N
0640	Other Taxes - Injured Spouse	13b	12	N
0650	Other Taxes - Other Spouse	13c	12	N
0660	Federal Income Tax Withheld - Joint Return	14a	12	N
0670	Federal Income Tax Withheld - Injured Spouse	14b	12	N

FORM 8379 PAGE 2 Injured Spouse Claim and Allocation

Field No.	Identification	Form Ref.	Length	Field Description
0680	Federal Income Tax Withheld - Other Spouse	14c	12	N
0690	Estimated Tax Payments - Joint Return	15a	12	N
0700	Estimated Tax Payments - Injured Spouse	15b	12	N
0710	Estimated Tax Payments - Other Spouse	15c	12	N
	Record Terminus Character		1	Value "#"

FORM 8396 Mortgage Interest Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0380" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8396bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Name Line		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0020	SSN		9	N
0030	Street Address		35	AN Allowable special characters are space, slash, hyphen and Literal "NONE"
0040	City		22	A Allowable special character is space.
0050	State Abbreviation		2	A (Standard Postal State Abbreviations)
0060	Zip Code		12	N (Left-justified)
0070	Certified Mortgage Interest Paid	1	12	N

FORM 8396 Mortgage Interest Credit

Field No.	Identification	Form Ref.	Length	Field Description
0080	Certificate Credit Rate	2	6	R
0090	Mortgage Interest Offset	3	12	N
0100	Three-Year Previous Carryforward Credit	4	12	N
0110	Two-Year Previous Carryforward Credit	5	12	N
0120	Prior Year Carryforward Credit	6	12	N
0130	Total Previous Carryforward Credit I	7	12	N
0140	Total Taxes Before Credit	8	12	N
0151	Total Credits from Form 1040	9	12	N
0160	Tax Less Credits	10	12	N
0170	Current Year Mortgage Interest Credit	11	12	N
0180	Interest Offset/ Oldest Carryforward Credit Combine	12	12	N
0190	Total Previous Carryforward Credit II	13	12	N
0200	Previous Carryforward Credit Offset	14	12	N
0210	Tentative Two-Year Carryforward Credit	15	12	N

FORM 8396 Mortgage Interest Credit

Field No.	Identification	Form Ref.	Length	Field Description
0220	Next Year's Two-Year Carryforward Credit	16	12	N
0230	Tentative Three-Year Carryforward Credit	17	12	N
0240	Next Year's Three-Year Carryforward Credit	18	12	N
0250	Next Year's Prior Year Carryforward Credit	19	12	N
	Record Terminus Character		1	Value "#"

FORM 8582 PAGE 1 Passive Activity Loss Limitations

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0331" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8582bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Rental Real Estate Net Income	1a	12	N
0020	Rental Real Estate Net Loss	1b	12	N
0030	Unallowed Prior Year Rental Losses	1c	12	N
0035	Net Rental Activity Loss	1d	12	N
0040	Commercial Revitalization Deductions	2a	12	N
0045	Unallowed Prior Year Revitilization Deductions	2b	12	N
0050	Net Revitilization Deductions	2c	12	N
0055	Other Net Income	3a	12	N

FORM 8582 PAGE 1 Passive Activity Loss Limitations

Field No.	Identification	Form Ref.	Length	Field Description
0060	Other Net Loss	3b	12	N
0065	Unallowed Prior Year Other Losses	3c	12	N
0070	Net Other Activity Loss	3d	12	N
0080	Passive Activity Income/Loss	4	12	N
0090	Loss Limit	5	12	N
0095	Special Allowance Exclusion	6	12	N
0105	Modified Adjusted Gross Income	7	12	N
0115	Special Allowance Base	8	12	N
0125	Special Allowance Limit	9	12	N
0135	Special Allowance for Rental Activity	10	12	N
0140	Standard Allowance	11	12	N
0150	Amount of Rental Activity Allowance	12	12	N
0160	Net Allowance	13	12	N
0170	Final Commercial Revitilization Deduction	14	12	N
0230	Total Net Income	15	12	N
0235	Total Losses Allowed	16	12	N
	Record Terminus Character		1	Value "#"

FORM 8582 PAGE 2 Passive Activity Loss Limitations

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1994" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0240	Record ID		6	"FRMbbb"
0241	Form Number		6	"8582bb"
0242	Page Number		5	"PG02b"
0243	Taxpayer Identification Number		9	N (Primary SSN)
0244	Filler		1	blank
0245	Form Occurrence Number		7	N 0000001
0247	Reserved for Form 1041 Use	W1	6	Blank
*0250	Name of Activity 1	W1	20	AN or "STMbnn"
+0260	Net Income 1	W1-(a)	12	N
+0270	Net Loss 1	W1-(b)	12	N
+0280	Unallowed Loss 1	W1-(c)	12	N
+0290	Overall Gain 1	W1-(d)	12	N
+0300	Overall Loss 1	W1-(e)	12	N
0310	Name of Activity 2	W1	20	AN
0320	Net Income 2	W1-(a)	12	N
0330	Net Loss 2	W1-(b)	12	N
0340	Unallowed Loss 2	W1-(c)	12	N
0350	Overall Gain 2	W1-(d)	12	N

FORM 8582 PAGE 2 Passive Activity Loss Limitations

Field No.	Identification	Form Ref.	Length	Field Description
0360	Overall Loss 2	W1-(e)	12	N
0370	Name of Activity 3	W1	20	AN
0380	Net Income 3	W1-(a)	12	N
0390	Net Loss 3	W1-(b)	12	N
0400	Unallowed Loss 3	W1-(c)	12	N
0410	Overall Gain 3	W1-(d)	12	N
0420	Overall Loss 3	W1-(e)	12	N
0430	Name of Activity 4	W1	20	AN
0440	Net Income 4	W1-(a)	12	N
0450	Net Loss 4	W1-(b)	12	N
0460	Unallowed Loss 4	W1-(c)	12	N
0470	Overall Gain 4	W1-(d)	12	N
0480	Overall Loss 4	W1-(e)	12	N
0490	Name of Activity 5	W1	20	AN
0500	Net Income 5	W1-(a)	12	N
0510	Net Loss 5	W1-(b)	12	N
0520	Unallowed Loss 5	W1-(c)	12	N
0530	Overall Gain 5	W1-(d)	12	N
0540	Overall Loss 5	W1-(e)	12	N
0550	Total Net Income	W1-(a)	12	N
0560	Total Net Loss	W1-(b)	12	N
0570	Total Unallowed	W1-(c)	12	N
0590	Reserved for Form 1041 Use	W2	6	Blank

FORM 8582 PAGE 2 Passive Activity Loss Limitations

Field No.	Identification	Form Ref.	Length	Field Description
*0600	Name of Activity 1	W2	20	AN or"STMbnn"
+0610	Current Year Deductions 1	W2-(a)	12	N
+0620	Prior Year Unallowed Deductions 1	W2-(b)	12	N
+0630	Overall Loss 1	W2-(c)	12	N
0640	Name of Activity 2	W2	20	AN
0650	Current Year Deductions 2	W2-(a)	12	N
0660	Prior Year Unallowed Deductions 2	W2-(b)	12	N
0670	Overall Loss 2	W2-(c)	12	N
0680	Name of Activity 3	W2	20	AN
0690	Current Year Deductions 3	W2-(a)	12	N
0700	Prior Year Unallowed Deductions 3	W2-(b)	12	N
0710	Overall Loss 3	W2-(c)	12	N
0720	Name of Activity 4	W2	20	AN
0730	Current Year Deductions 4	W2-(a)	12	N
0740	Prior Year Unallowed Deductions 4	W2-(b)	12	N
0750	Overall Loss 4	W2-(c)	12	N
0760	Total Current Year Deductions	W2-(a)	12	N

FORM 8582 PAGE 2 Passive Activity Loss Limitations

Field No.	Identification	Form Ref.	Length	Field Description
0770	Total Prior Year Unallowed Deductions	W2-(b)	12	N
0890	Reserved for Form 1041 Use	W3	6	Blank
*0900	Name of Activity 1	W3	20	AN or "STMbnn"
+0910	Net Income 1	W3-(a)	12	N
+0920	Net Loss 1	W3-(b)	12	N
+0930	Unallowed Loss 1	W3-(c)	12	N
+0940	Overall Gain 1	W3-(d)	12	N
+0950	Overall Loss 1	W3-(e)	12	N
0960	Name of Activity 2	W3	20	AN
0970	Net Income 2	W3-(a)	12	N
0980	Net Loss 2	W3-(b)	12	N
1000	Unallowed Loss 2	W3-(c)	12	N
1010	Overall Gain 2	W3-(d)	12	N
1020	Overall Loss 2	W3-(e)	12	N
1030	Name of Activity 3	W3	20	AN
1040	Net Income 3	W3-(a)	12	N
1050	Net Loss 3	W3-(b)	12	N
1060	Unallowed Loss 3	W3-(c)	12	N
1070	Overall Gain 3	W3-(d)	12	N
1080	Overall Loss 3	W3-(e)	12	N
1090	Name of Activity 4	W3	20	AN
1100	Net Income 4	W3-(a)	12	N

FORM 8582 PAGE 2 Passive Activity Loss Limitations

Field No.	Identification	Form Ref.	Length	Field Description
1110	Net Loss 4	W3-(b)	12	N
1120	Unallowed Loss 4	W3-(c)	12	N
1130	Overall Gain 4	W3-(d)	12	N
1140	Overall Loss 4	W3-(e)	12	N
1150	Name of Activity 5	W3	20	AN
1160	Net Income 5	W3-(a)	12	N
1170	Net Loss 5	W3-(b)	12	N
1180	Unallowed Loss 5	W3-(c)	12	N
1190	Overall Gain 5	W3-(d)	12	N
1200	Overall Loss 5	W3-(e)	12	N
1210	Total Net Income	W3-(a)	12	N
1220	Total Net Loss	W3-(b)	12	N
1550	Total Unallowed Loss	W3-(c)	12	N
1555	Reserved for Form 1041 Use	W4	6	Blank
*1560	Name of Activity 1	W4	25	AN or "STMbnn"
+1570	Form or Schedule Reported on 1	W4	20	AN
+1580	Loss 1	W4(a)	12	N
+1590	Ratio 1	W4(b)	6	R
+1600	Income and Special Allowance 1	W4(c)	12	N
*+1610	Loss Minus Income 1	W4(d)	12	N or "STMbnn" or blank
1620	Name of Activity 2	W4	25	AN

Field No.	Identification	Form Ref.	Length	Field Description
1630	Form or Schedule Reported on 2	W4	20	AN
1640	Loss 2	W4(a)	12	N
1650	Ratio 2	W4(b)	6	R
1660	Income and Special Allowance 2	W4(c)	12	N
1670	Loss Minus Income 2	W4(d)	12	N
1680	Name of Activity 3	W4	25	AN
1690	Form or Schedule Reported on 3	W4	20	AN
1700	Loss 3	W4(a)	12	N
1710	Ratio 3	W4(b)	6	R
1720	Income and Special Allowance 3	W4(c)	12	N
1730	Loss Minus Income 3	W4(d)	12	N
1740	Name of Activity 4	W4	25	AN
1750	Form or Schedule Reported on 4	W4	20	AN
1760	Loss 4	W4(a)	12	N
1770	Ratio 4	W4(b)	6	R
1780	Income and Special Allowance 4	W4(c)	12	N
1790	Loss Minus Income 4	W4(d)	12	N
1800	Name of Activity 5	W4	25	AN
1810	Form or Schedule Reported on 5	W4	20	AN
1820	Loss 5	W4(a)	12	N

FORM 8582 PAGE 2 Passive Activity Loss Limitations

Field No.	Identification	Form Ref.	Length	Field Description
1830	Ratio 5	W4(b)	6	R
1840	Income and Special Allowance 5	W4(c)	12	N
1850	Loss Minus Income 5	W4(d)	12	N
1860	Total Loss	W4(a)	12	N
1870	Total Income and Special Allowance	W4(c)	12	N
1880	Total Loss Minus Income	W4(d)	12	N
1890	Reserved for Form 1041 use	W4	6	Blank
1895	Reserved for Form 1041 Use	W5	6	Blank
*1900	Name of Activity 1	W5	20	AN or "STMbnn"
+1910	Form or Schedule Reported on 1	W5	10	AN
+1920	Loss 1	W5(a)	12	N
+1930	Ratio 1	W5(b)	6	R
+1940	Unallowed Loss 1	W5(c)	12	N
1950	Name of Activity 2	W5	20	AN
1960	Form or Schedule Reported on 2	W5	10	AN
1970	Loss 2	W5(a)	12	N
1980	Ratio 2	W5(b)	6	R
1990	Unallowed Loss 2	W5(c)	12	N
2000	Name of Activity 3	W5	20	AN

FORM 8582 PAGE 2 Passive Activity Loss Limitations

Field No.	Identification	Form Ref.	Length	Field Description
2010	Form or Schedule Reported on 3	W5	10	AN
2020	Loss 3	W5(a)	12	N
2030	Ratio 3	W5(b)	6	R
2040	Unallowed Loss 3	W5(c)	12	N
2050	Name of Activity 4	W5	20	AN
2060	Form or Schedule Reported on 4	W5	10	AN
2070	Loss 4	W5(a)	12	N
2080	Ratio 4	W5(b)	6	R
2090	Unallowed Loss 4	W5(c)	12	N
2100	Name of Activity 5	W5	20	AN
2110	Form or Schedule Reported on 5	W5	10	AN
2120	Loss 5	W5(a)	12	N
2130	Ratio 5	W5(b)	6	R
2140	Unallowed Loss 5	W5(c)	12	N
2150	Total Loss	W5(a)	12	N
2155	Total Unallowed Loss	W5(c)	12	N
	Record Terminus Character		1	Value "#"

FORM 8582 PAGE 3 Passive Activity Loss Limitations

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0746" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
2160	Record ID		6	"FRMbbb"
2161	Form Number		6	"8582bb"
2162	Page Number		5	"PG03b"
2163	Taxpayer Identification Number		9	N (Primary SSN)
2164	Filler		1	blank
2165	Form Occurrence Number		7	N 0000001
2167	Reserved for Form 1041 Use	W6	6	Blank
*2170	Name of Activity 1	W6	20	AN or "STMbnn"
+2180	Form or Schedule Reported on 1	W6	10	AN
+2190	Loss 1	W6(a)	12	N
+2200	Unallowed Loss 1	W6(b)	12	N
+2210	Allowed Loss 1	W6(c)	12	N
2220	Name of Activity 2	W6	20	AN
2230	Form or Schedule Reported on 2	W6	10	AN
2240	Loss 2	W6(a)	12	N
2250	Unallowed Loss 2	W6(b)	12	N
2260	Allowed Loss 2	W6(c)	12	N
2270	Name of Activity 3	W6	20	AN
2280	Form or Schedule Reported on 3	W6	10	AN

FORM 8582 PAGE 3 Passive Activity Loss Limitations

NOTE: If you are required to file two copies of Worksheet 4, enter "STMbnn" in SEQ. 1560 and enter all information in the Statement Records. Identify the appropriate work sheet/line reference (the Name of Activity field can be used for this purpose) when beginning the second worksheet.

Field No.	Identification	Form Ref.	Length	Field Description
2290	Loss 3	W6(a)	12	N
2300	Unallowed Loss 3	W6(b)	12	N
2310	Allowed Loss 3	W6(c)	12	N
2320	Name of Activity 4	W6	20	AN
2330	Form or Schedule Reported on 4	W6	10	AN
2340	Loss 4	W6(a)	12	N
2350	Unallowed Loss 4	W6(b)	12	N
2360	Allowed Loss 4	W6(c)	12	N
2370	Name of Activity 5	W6	20	AN
2380	Form or Schedule Reported on 5	W6	10	AN
2390	Loss 5	W6(a)	12	N
2400	Unallowed Loss 5	W6(b)	12	N
2410	Allowed Loss 5	W6(c)	12	N
2420	Total Loss	W6(a)	12	N
2430	Total Unallowed Loss	W6(b)	12	N
2440	Total Allowed Loss	W6(c)	12	N
2445	Reserved for Form 1041 Use	W7	6	Blank
*2458	Name of Activity	W7	25	AN or "STMbnn"
*2461	Form or Schedule Name 1	W7-1	20	AN or "STMbnn"

FORM 8582 PAGE 3 Passive Activity Loss Limitations

Field No.	Identification	Form Ref.	Length	Field Description
+2470	Net Loss from Form or Schedule 1	W7-1a(a)	12	N
+2490	Net Income from Form or Schedule 1	W7-1b(a)	12	N
+2500	Net Loss minus Net Income 1	W7-1c(b)	12	N
+2510	Ratio 1	W7-1c(c)	6	R
+2520	Unallowed Loss 1	W7-1c(d)	12	N
*+2530	Allowed Loss Net Loss/Allowed Loss 1	W7-1c(e)	12	N or "STMbnn"
2541	Form or Schedule Name 2	W7-2	20	AN
2550	Net Loss from Form or Schedule 2	W7-1a(a)	12	N
2570	Net Income from Form or Schedule 2	W7-1b(a)	12	N
2580	Net Loss minus Net Income 2	W7-1c(b)	12	N
2590	Ratio 2	W7-1c(c)	6	R
2600	Unallowed Loss 2	W7-1c(d)	12	N
2610	Allowed Loss Net Loss/Allowed Loss 2	W7-1c(e)	12	N
2620	Form or Schedule Name 3	W7-3	20	AN
2630	Net Loss from Form or Schedule 3	W7-1a(a)	12	N
2650	Net Income from Form or Schedule 3	W7-1b(a)	12	N
2660	Net Loss minus Net Income 3	W7-1c(b)	12	N

FORM 8582 PAGE 3 Passive Activity Loss Limitations

Field No.	Identification	Form Ref.	Length	Field Description
2670	Ratio 3	W7-1c(c)	6	R
2680	Unallowed Loss 3	W7-1c(d)	12	N
2690	Allowed Loss 3	W7-1c(e)	12	N
2700	Total Net Loss Minus Net Income	W7(b)	12	N
2710	Total Unallowed Loss	W7(d)	12	N
2720	Total Allowed Loss	W7(e)	12	N
2730	Reserved for Form 1041 use	W7	6	Blank
	Record Terminus Character		1	Value "#"

FORM 8582-CR PAGE 1 Passive Activity Credit Limitations

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0355" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8582CR"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Rental Real Estate Credits from Worksheet 1, Col a	1a	12	N
0020	PY Unallowed Credits from Worksheet 1, Col b	1b	12	N
0030	Total Rental Real Estate Credits	1c	12	N
0040	Rehabilitation Credits from Worksheet 2, Col a	2a	12	N
0050	Rehabilitation PY Credits from Worksheet 2, Col b	2b	12	N
0060	Total Rehabilitation Credits	2c	12	N

FORM 8582-CR PAGE 1 Passive Activity Credit Limitations

Field No.	Identification	Form Ref.	Length	Field Description
0070	Low-Income Housing Credits from Worksheet 3, Col a	3a	12	N
0080	Low-Income Housing PY Credits, Worksheet 3, Col b	3b	12	N
0090	Total Low-Income Housing Credits	3c	12	N
0100	All Passive Activity Credits, Worksheet 4, Col a	4a	12	N
0110	Passive Activity PY Credits, Worksheet 4, Col b	4b	12	N
0120	Total All Passive Activity Credits	4c	12	N
0130	Total Credits	5	12	N
0140	Tax Attributable to Net Passive Income	6	12	N
0150	Total Net Credits	7	12	N
0160	Smaller of Real Estate or Total Net Credits	8	12	N
0170	Enter $150,000	9	12	N
0180	Modified Adjusted Gross Income	10	12	N
0190	Subtract Line 10 from Line 9	11	12	N
0200	Multiply Line 11 by 50%	12	12	N
0203	Amount from Line 10 of Form 8582	13a	12	N

FORM 8582-CR PAGE 1 Passive Activity Credit Limitations

Field No.	Identification	Form Ref.	Length	Field Description
0206	Amount from Line 14 of Form 8582	13b	12	N
0210	Special Allowance for Rental Activity	13c	12	N
0220	Subtract Line 13c from Line 12	14	12	N
0230	Tax Attributable to the Amount on Line 14	15	12	N
0240	Smaller of Line 8 or Line 15	16	12	N
	Record Terminus Character		1	Value "#"

FORM 8582-CR PAGE 2 Passive Activity Credit Limitations

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0447" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0250	Record ID		6	"FRMbbb"
0251	Form Number		6	"8582CR"
0252	Page Number		5	"PG02b"
0253	Taxpayer Identification Number		9	N (Primary SSN)
0254	Filler		1	blank
0255	Form Occurrence Number		7	N 0000001
0260	Total Net Credits	17	12	N
0270	Smaller of Line 8 or Line 15	18	12	N
0280	Subtract Line 18 from Line 17	19	12	N
0290	Smaller of Line 2c or Line 19	20	12	N
0300	Enter $250,000	21	12	N
0310	Modified Adjusted Gross Income	22	12	N
0320	Subtract Line 22 from Line 21	23	12	N
0330	Multiply Line 23 by 50%	24	12	N
0333	Amount from Line 10 of Form 8582	25a	12	N

FORM 8582-CR PAGE 2 Passive Activity Credit Limitations

Field No.	Identification	Form Ref.	Length	Field Description
0336	Amount from Line 14 of Form 8582	25b	12	N
0340	Special Allowance for Rental Activity	25c	12	N
0350	Subtract Line 25c from Line 24	26	12	N
0360	Tax Attributable to the Amount on Line 26	27	12	N
0370	Amount, if any, from Line 18	28	12	N
0380	Subtract Line 28 from Line 27	29	12	N
0390	Smaller of Line 20 or Line 29	30	12	N
0400	Amt on Line 19 or Subtract Line 16 from Line 7	31	12	N
0410	Amount from Line 30	32	12	N
0420	Subtract Line 32 from Line 31	33	12	N
0430	Smaller of Line 3c or Line 33	34	12	N
0440	Tax Attributable to Remaining Special Allowance	35	12	N
0450	Smaller of Line 34 or Line 35	36	12	N
0460	Passive Activity Credit Allowed	37	12	N

FORM 8582-CR PAGE 2 Passive Activity Credit Limitations

Field No.	Identification	Form Ref.	Length	Field Description
0470	Election to Increase Basis of Credit Property Box	38	1	"X" or blank
0480	Name of Passive Activity Disposed of	39	35	AN or blank
0490	Description of the Credit Property	40	80	AN or blank
0500	Amount of Unallowed Credit	41	12	N
	Record Terminus Character		1	Value "#"

FORM 8586 Low-Income Housing Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0360" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8586bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Number of Forms 8609-A Attached	1	3	N
@0025	Multiple Building Project Schedule	1	6	"STMbnn" or blank
0050	Decrease in the Qualified Basis Box-Yes	2	1	"X" or blank
0060	Decrease in the Qualified Basis Box-No	2	1	"X" or blank
*0070	Building Identification Number - BIN1	2(i)	9	AN or "STMbnn"
+0080	Building Identification Number - BIN2	2(ii)	9	AN

FORM 8586 Low-Income Housing Credit

Field No.	Identification	Form Ref.	Length	Field Description
+0090	Building Identification Number - BIN3	2(iii)	9	AN
+0100	Building Identification Number - BIN4	2(iv)	9	AN
@0105	Credit Attributable to more than one Building Sch	3	6	"STMbnn" or blank
0110	Current Year Credit	3	12	N
0115	Flow-through Entity EIN	4	9	N
0120	Total Credits from Flow-through Entities	4	12	N
@0125	Credits from more than One Flow-through Entity	4	6	"STMbnn" or blank
0130	Total Current Year & Flow-through Entities Credits	5	12	N
0140	Passive Activity or Total Current Year Credits	6	12	N
0150	Regular Tax Before Credits	7	12	N
0160	Alternative Minimum Tax	8	12	N
0170	Regular Tax Plus Alternative Minimum Tax	9	12	N
0180	Foreign Tax Credit	10a	12	N

FORM 8586 Low-Income Housing Credit

Field No.	Identification	Form Ref.	Length	Field Description
0195	Credits from Form 1040	10b	12	N
0260	Possessions Tax Credit (F5735)	10c	12	NO ENTRY
0270	Credit for Fuel from a Nonconventional Source	10d	12	N
0280	Qualified Electric Vehicle Credit (F8834)	10e	12	N
0290	Total Credits	10f	12	N
0300	Net Income Tax	11	12	N
0320	Net Regular Tax	12	12	N
0330	25% of the Excess of $25,000 of Net Regular Tax	13	12	N
0335	Tentative Minimum Tax	14	12	N
0340	Greater of 25% Excess or TMT	15	12	N
0350	Net Income Tax Minus Previous Line Amount	16	12	N
0360	Low-Income Housing Credit Allowed for CY	17	12	N
	Record Terminus Character		1	Value "#"

FORM 8594 PAGE 1 Asset Acquisition Statement

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0369" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8594bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	N
0020	Buyer		1	"X" or blank
0030	Seller		1	"X" or blank
0040	Name of Other Party to Transaction	I 1	35	AN
0050	Other Party's Identification Number	I 1	9	N
0060	Address	I 1	35	AN
0070	City	I 1	22	AN
0080	State	I 1	2	AN
0090	Zip Code	I 1	12	N
0100	Sale Date	I 2	8	YYYYMMDD
0110	Total Sales Price	I 3	12	N

FORM 8594 PAGE 1 Asset Acquisition Statement

Field No.	Identification	Form Ref.	Length	Field Description
0120	Assets Transferred Market Value Class I	II 4	12	N
0130	Assets Transferred Sales Price Class I	II 4	12	N
0140	Assets Transferred Market Value Class II	II 4	12	N
0150	Assets Transferred Sales Price Class II	II 4	12	N
0160	Assets Transferred Market Value Class III	II 4	12	N
0170	Assets Transferred Sales Price Class III	II 4	12	N
0180	Assets Transferred Market Value Class IV	II 4	12	N
0190	Assets Transferred Sales Price Class IV	II 4	12	N
0200	Assets Transferred Market Value Class V	II 4	12	N
0210	Assets Transferred Sales Price Class V	II 4	12	N
0220	Assets Transferred Market Value Class VI & VII	II 4	12	N
0230	Assets Transferred Sales Price Class VI & VII	II 4	12	N
0240	Total Assets Transferred Market Value	II 4	12	N

FORM 8594 PAGE 1 Asset Acquisition Statement

Field No.	Identification	Form Ref.	Length	Field Description
0250	Total Assets Transferred Sales Price	II 4	12	N
0260	Purchaser/Seller Provide for an Allocation - Yes	II 5	1	"X" or blank
0270	Purchaser/Seller Provide for an Allocation - No	II 5	1	"X" or blank
0280	Are Aggregate Fair Market Values Listed - Yes	II 5	1	"X" or blank
0290	Are Aggregate Fair Market Values Listed - No	II 5	1	"X" or blank
0300	In Connection with a Purchase - Yes	II 6	1	"X" or blank
0310	In Connection with a Purchase - No	II 6	1	"X" or blank
@0315	Attach a Schedule of Agreement	II 6	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM 8594 PAGE 2 Asset Acquisition Statement

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

FORM 8594 PAGE 2 Asset Acquisition Statement

Field No.	Identification	Form Ref.	Length	Field Description
0390	Supplemental Stmt Redetermined Allocation Class II	III 8	12	N
0400	Supplemental Stmt Allocation Sales Price Class III	III 8	12	N
0410	Supplemental Stmt Increase/Decrease Class III	III 8	12	N
0420	Supplemental Stmt Redetermined Class III	III 8	12	N
0430	Supplemental Stmt Allocation Sales Price Class IV	III 8	12	N
0440	Supplemental Stmt Increase/Decrease Class IV	III 8	12	N
0450	Supplemental Stmt Redetermined Allocation Class IV	III 8	12	N
0460	Supplemental Stmt Allocation Sales Price Class V	III 8	12	N
0470	Supplemental Stmt Increase/Decrease Class V	III 8	12	N
0480	Supplemental Stmt Redetermined Allocation Class V	III 8	12	N
0490	Supplemental Stmt Sales Price Class VI & VII	III 8	12	N

FORM 8594 PAGE 2 Asset Acquisition Statement

Field No.	Identification	Form Ref.	Length	Field Description
0500	Supplemental Stmt Incr/Decrease Class VI & VII	III 8	12	N
0510	Supplemental Stmt Redetermined Class VI & VII	III 8	12	N
0520	Total Assets Allocation of Sales Price	III 8	12	N
0530	Total Assets Redetermined Allocation	III 8	12	N
*0540	Reason(s) for Increase	IV 12	70	AN, "STMbnn" or blank
*0550	Reason(s) for Increase	IV 12	70	AN
*0560	Reason(s) for Increase	IV 12	70	AN
	Record Terminus Character		1	Value "#"

FORM 8606 PAGE 1 Nondeductible IRAs

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0261" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8606bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0009	Nondeductible IRA Name		35	AN, Taxpayer's name allowable special characters are: space, less-than (<) and hyphen (-)
0010	SSN of Taxpayer with IRAs		9	N
0100	Current Tax Year Nondeductible Contrib.	1	12	N
0105	IRA Basis for Prior Years	2	12	N
0162	Total IRA Value	3	12	N
0164	Post Tax Year Contributions	4	12	N
0166	Tax Year Net Basis	5	12	N
0170	Current Tax Year IRAs plus Rollovers	6	12	N

FORM 8606 PAGE 1 Nondeductible IRAs

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

FORM 8606 PAGE 2 Nondeductible IRAs

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

FORM 8606 PAGE 2 Nondeductible IRAs

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

FORM 8609-A Annual Statement for Low-Income Housing Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0267" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8609-A"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000010
0010	Identifying Number		9	NO ENTRY
0020	Building Identification Number (BIN)	A	9	AN
0030	New or Existing Building Box	B	1	"X" or blank
0040	Rehabilitation Expenditures Box	B	1	"X" or blank
0050	Have Form 8609 - Yes	C	1	"X" or blank
0060	Have Form 8609 - No	C	1	"X" or blank
0070	Building Qualified Low-Income - Yes	D	1	"X" or blank
0080	Building Qualified Low-Income - No	D	1	"X" or blank

FORM 8609-A Annual Statement for Low-Income Housing Credit

Field No.	Identification	Form Ref.	Length	Field Description
0090	Decrease in Qualified Basis - Yes	E	1	"X" or blank
0100	Decrease in Qualified Basis - No	E	1	"X" or blank
0200	Eligible Basis of Building	1	12	N
0210	Low-Income Portion	2	6	R
0220	Qualified Basis of Low-Income Building	3	12	N
0230	Part-Year Adjustment	4	12	N
0240	Credit Percentage	5	6	R
0250	Qualified Basis or Adjustment x Percent	6	12	N
0260	Additions to Qualified Basis	7	12	N
0270	Part-Year Adjustment	8	12	N
0280	Credit Percentage 2	9	6	R
0290	Additions or Part-Year Adjust x Percent 2	10	12	N
0300	Section 42(f)(3)(B) Modification	11	12	N
0310	Sum of Previous Two Lines	12	12	N
0320	Credit before Reduction	13	12	N
0330	Disallowed Credit	14	12	N

FORM 8609-A Annual Statement for Low-Income Housing Credit

Field No.	Identification	Form Ref.	Length	Field Description
0340	Credit for Building for Tax Year	15	12	N
0350	Taxpayer's Share of Credit	16	12	N
0360	Adjustments	17	12	N
0370	Taxpayer's Credit	18	12	N
	Record Terminus Character		1	Value "#"

FORM 8611 RECAPTURE OF LOW-INCOME HOUSING CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0435" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8611bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000005
0010	Identifying Number		9	NO ENTRY
0020	Address of Building	C	35	AN
0030	City of Building	C	22	AN
0040	State of Building	C	2	AN
0050	Zip Code of Building	C	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0060	Building Identification Number	D	9	AN
0070	Date Placed in Service	E	8	YYYYMMDD
0080	Issuer's Name	F(1)	35	AN
0090	Date of Issue	F(2)	8	YYYYMMDD or blank
0100	Name of Issue	F(3)	35	AN

FORM 8611 RECAPTURE OF LOW-INCOME HOUSING CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0110	CUSIP Number	F(4)	9	Values: A-Z and/or 0-9 or all blank cannot be all zeros
0120	Total Credits Reported on Form 8586 in Prior Yrs	1	12	N
0130	Credits included on Line 1	2	12	N
0140	Credits Subject to Recapture	3	12	N
0150	Credit Recapture Percentage	4	6	R
0160	Accelerated Portion of Credit	5	12	N
0170	Percentage Decreased in Qualified Basis	6	6	R
0180	Amount of Accelerated Portion Recaptured	7	12	N
0190	Recapture Amount from Flow Through Entity	8	12	N
0200	Accelerated Portion of the Unused Credit	9	12	N
0210	Net Recapture	10	12	N
0215	Line 11 Literal	11	16	"SECTIONb42(J)(5)"
0220	Interest on Line 10 Recapture Amount	11	12	N
0230	Total Amount Subject to Recapture	12	12	N
0240	Unused Credits	13	12	N

FORM 8611 RECAPTURE OF LOW-INCOME HOUSING CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0250	Recapture Tax	14	12	N
0260	Carryforward of Low-Income Housing Credit	15	12	N
0270	Interest on Accelerated Portion Recapture Amt	16	12	NO ENTRY
0280	Total Recapture	17	12	NO ENTRY
	Record Terminus Character		1	Value "#"

FORM 8615 Tax for Children Under Age 14 Who Have...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0389" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8615bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Child Name		35	AN Child's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0020	Child SSN		9	N
0040	Parent Name	A	35	A
0045	Parent Name Control	A	4	First 4 significant characters of parent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0050	Parent SSN	B	9	N
0055	FSC Estimated Literal	C	9	"ESTIMATED" or blank

FORM 8615 Tax for Children Under Age 14 Who Have...

Field No.	Identification	Form Ref.	Length	Field Description
0060	Parent Filing Status	C	1	Values 1 to 5
0070	Gross Unearned Income	1	12	N
0080	Deductions	2	12	N
0090	Child Unearned Income Adjusted	3	12	N
0100	Child Taxable Income	4	12	N
0110	Child Net Investment Income	5	12	N
0115	Parent Taxable Income Estimated Literal	6	9	"ESTIMATED" or blank
0120	Parent Taxable Income	6	12	N
				--|
				--|
0128	Other Unearned Income Estimated Literal	7	9	"ESTIMATED" or blank
0130	Other Children Unearned Income	7	12	N
0140	Combined Income	8	12	N
0143	Parent Schedule D Ind.	9	1	"X" or blank
0160	Tax at Parent Tax Rate	9	12	N
0163	Parent Schedule D Ind.	10	1	"X" or blank
				--|
				--|
0180	Parent Tax	10	12	N

FORM 8615 Tax for Children Under Age 14 Who Have...

Field No.	Identification	Form Ref.	Length	Field Description
0190	Adjusted Tax	11	12	N
0200	Combined Children Investment Income	12a	12	N
0210	Child Tentative Tax Pct.	12b	6	R
0220	Child Tentative Tax	13	12	N
0230	Child Taxable Unearned Income	14	12	N
0233	Child Schedule D Ind.	15	1	"X" or blank
0250	Unearned Income Tax at Child Rate	15	12	N
0260	Child Tentative Investment Tax	16	12	N
0270	Child Schedule D Ind.	17	1	"X" or blank
0280	Child Income Tax	17	12	N
0290	Form 8615 Tax	18	12	N
	Record Terminus Character		1	Value "#"

FORM 8621 PAGE 1 Return by a Shareholder of a Passive Investment...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0567" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8621bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001 - 0000005
0010	Name of Shareholder		35	AN
0020	Identifying Number		9	N
0030	Address		35	AN
0040	City		22	AN
0050	State		2	AN
0060	Zip Code		12	N (Left-Justified)
0065	Country		35	AN
0070	Shareholder's Tax Year Beginning		8	N (YYYYMMDD)
0080	Shareholder's Tax Year Ending		8	N (YYYYMMDD)
0090	Type Of Shareholder (Individual)		1	"X" or blank

FORM 8621 PAGE 1 Return by a Shareholder of a Passive Investment...

Field No.	Identification	Form Ref.	Length	Field Description
0100	Type Of Shareholder (Corporation)		1	"X" or blank
0110	Type Of Shareholder (Partnership)		1	"X" or blank
0120	Type Of Shareholder (S Corporation)		1	"X" or blank
0130	Type Of Shareholder (Nongrantor Trust)		1	"X" or blank
0140	Type Of Shareholder (Estate)		1	"X" or blank
0150	Name Of PFIC Or QEF		35	AN
0160	Address		35	AN
0170	City		22	AN
0180	State		2	AN
0190	Zip Code		12	N (Left-Justified)
0195	Country		35	AN
0200	Employer Identification Number, If Any		9	N or blank
0210	Tax Year Of Company Or Fund: Tax Year Beginning		8	YYYYMMDD
0220	Tax Year Of Company Or Fund: Tax Year Ending		8	YYYYMMDD
0230	Election To Treat PFIC As QEF	I A	1	"X" or blank
0240	Elect to Recognize Gain on Sale Interest in PFIC	I B	1	"X" or blank

FORM 8621 PAGE 1 Return by a Shareholder of a Passive Investment...

Field No.	Identification	Form Ref.	Length	Field Description
0250	Elect to Treat Post 1986 Earnings & Profits	I C	1	"X" or blank
@0255	Attach Statement For Post 1986 Earnings & Profits	I	6	"STMbnn" or blank
0260	Election To Extend Time For Payment Of Tax	I D	1	"X" or blank
0270	Election To Recognize Gain On Sale Of Pfic	I E	1	"X" or blank
0280	Election To Mark-to-market PFIC Stock	I F	1	"X" or blank
0290	Pro Rata Share Of The Ordinary Earnings Of The QEF	II1a	12	N
0300	Portion Of Line 1a	II1b	12	N
0310	Subtract Line 1b From Line 1a	II 1c	12	N
0320	Pro Rata Share Of Total Net Capital Gain Of QEF	II2a	12	N
0330	Portion Of Line 2a	II 2b	12	N
0340	Subtract Line 2b From Line 2a	II2c	12	N
0350	Add Lines 1c And 2c	II3a	12	N
0360	Tot Amt Of Cash & FMV Of Other Property Distrib.	II3	12	N
@0365	Attach Attachment	II	6	"STMbnn" or blank

FORM 8621 PAGE 1 Return by a Shareholder of a Passive Investment...

Field No.	Identification	Form Ref.	Length	Field Description
0370	Enter Portion Of Line 3a	II3c	12	N
0380	Add Lines 3b And 3c	II3d	12	N
0390	Subtract Line 3d From Line 3a	II3e	12	N
0400	Total Taxable Income For The Tax Year	II4a	12	N
0410	Tot Tax Without Regard To Amount On Line 3e	II4b	12	N
0420	Subtract Line 4b From Line 4a	II4c	12	N
	Record Terminus Character		1	Value "#"

FORM 8621 PAGE 2 Return by A Shareholder of A Passive Investment

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1087" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0440	Record ID		6	"FRMbbb"
0441	Form Number		6	"8621bb"
0442	Page Number		5	"PG02b"
0443	Taxpayer Identification Number		9	N (Primary SSN)
0444	Filler		1	Blank
0445	Form Occurrence Number		7	N 0000001 - 0000005
0450	Fair Market Value Of PFIC Stock At End Of Tax Year	III5	12	N
0460	Adjusted Basis In Stock At End Of Tax Year	III6	12	N
0470	Excess - Subtract Line 6 From Line 5	III7	12	N or blank
0480	Any Unreversed Inclusions	III8	12	N or blank
0490	Smaller Of Line 7 Or Line 8	III9	12	N or blank
0500	Tot Distributions From PFIC During Current TY	IV10a	12	N
0510	Total Distributions, Reduced	IV10b	12	N

FORM 8621 PAGE 2 Return by A Shareholder of A Passive Investment

Field No.	Identification	Form Ref.	Length	Field Description
0520	Divide Line 10b By 3	IV10c	12	N
0530	Multiply Line 10c By 125%	IV10d	12	N
0540	Subtract Line 10d From Line 10a	IV10e	12	N
0550	Enter Gain (Loss) Of Stock Of A Sec. 1291 Fund	IV10f	12	N
@0555	Attach Statement For Each Distribution/ Disposition	IV11a	6	"STMbnn" or blank
0560	Amounts In Line 12a Allocable To The Current TY	IV11b	12	N
0570	Aggregate Increases In Tax	IV11c	12	N
0580	Foreign Tax Credit	IV11d	12	N
0590	Subtract Line 11d From Line 11c	IV11e	12	N
0600	Interest On Each Net Increase	IV11f	12	N
@0605	Attach Statement - For Each Excess Distribution	IV	6	"STMbnn" or blank
0610	Tax Year Of Outstanding Election	V1(i)	8	YYYYMMDD
0620	Undistributed Earnings	V2(I)	12	N
0630	Deferred Tax	V3(i)	12	N

FORM 8621 PAGE 2 Return by A Shareholder of A Passive Investment

Field No.	Identification	Form Ref.	Length	Field Description
0640	Interest Accrued On Deferred Tax	V4(i)	12	N
0650	Event Terminating Election	V5(i)	35	AN
0660	Earnings Distributed	V6(i)	12	N
0670	Deferred Tax Due	V7(i)	12	N
0680	Accrued Interest Due	V8(i)	12	N
0690	Portion Of Deferred Tax Outstanding	V9(i)	12	N or blank
0700	Interest Accrued After Partial Termination	V10(i)	12	N or blank
0710	Tax Year Of Outstanding Election	V1(ii)	8	YYYYMMDD or blank
0720	Undistributed Earnings	V2(ii)	12	N or blank
0730	Deferred Tax	V3(ii)	12	N or blank
0740	Interest Accrued On Deferred Tax	V4(ii)	12	N or blank
0750	Event Terminating Election	V5(ii)	35	AN or blank
0760	Earnings Distributed	V6(ii)	12	N or blank
0770	Deferred Tax Due	V7(ii)	12	N or blank
0780	Accrued Interest Due	V8(ii)	12	N or blank
0790	Portion Of Deferred Tax Outstanding	V9(ii)	12	N or blank
0800	Interest Accrued After Partial Termination	V10(ii)	12	N or blank

FORM 8621 PAGE 2 Return by A Shareholder of A Passive Investment

Field No.	Identification	Form Ref.	Length	Field Description
0810	Tax Year Of Outstanding Election	V1(iii)	8	YYYYMMDD or blank
0820	Undistributed Earnings	V2(iii)	12	N or blank
0830	Deferred Tax	V3(iii)	12	N or blank
0840	Interest Accrued On Deferred Tax	V4(iii)	12	N or blank
0850	Event Terminating Election	V5(iii)	35	AN or blank
0860	Earnings Distributed	V6(iii)	12	N or blank
0870	Deferred Tax Due	V7(iii)	12	N or blank
0880	Accrued Interest Due	V8(iii)	12	N or blank
0890	Portion Of Deferred Tax Outstanding	V9(iii)	12	N or blank
0900	Interest Accrued After Partial Termination	V10(iii)	12	N or blank
0910	Tax Year Of Outstanding Election	V1(iv)	8	YYYYMMDD or blank
0920	Undistributed Earnings	V2(iv)	12	N or blank
0930	Deferred Tax	V3(iv)	12	N or blank
0940	Interest Accrued On Deferred Tax	V4(iv)	12	N or blank
0950	Event Terminating Election	V5(iv)	35	AN or blank
0960	Earnings Distributed	V6(iv)	12	N or blank
0970	Deferred Tax Due	V7(iv)	12	N or blank

FORM 8621 PAGE 2 Return by A Shareholder of A Passive Investment

Field No.	Identification	Form Ref.	Length	Field Description
0980	Accrued Interest Due	V8(iv)	12	N or blank
0990	Portion Of Deferred Tax Outstanding	V9(iv)	12	N or blank
1000	Interest Accrued After Partial Termination	V10(iv)	12	N or blank
1010	Tax Year Of Outstanding Election	V1(v)	8	YYYYMMDD or blank
1020	Undistributed Earnings	V2(v)	12	N or blank
1030	Deferred Tax	V3(v)	12	N or blank
1040	Interest Accrued On Deferred Tax	V4(v)	12	N or blank
1050	Event Terminating Election	V5(v)	35	AN or blank
1060	Earnings Distributed	V6(v)	12	N or blank
1070	Deferred Tax Due	V7(v)	12	N or blank
1080	Accrued Interest Due	V8(v)	12	N or blank
1090	Portion Of Deferred Tax Outstanding	V9(v)	12	N or blank
1100	Interest Accrued After Partial Termination	V10(v)	12	N or blank
1110	Tax Year Of Outstanding Election	V1(vi)	8	YYYYMMDD or blank
1120	Undistributed Earnings	V2(vi)	12	N or blank
1130	Deferred Tax	V3(vi)	12	N or blank

FORM 8621 PAGE 2 Return by A Shareholder of A Passive Investment

Field No.	Identification	Form Ref.	Length	Field Description
1140	Interest Accrued On Deferred Tax	V4(vi)	12	N or blank
1150	Event Terminating Election	V5(vi)	35	AN or blank
1160	Earnings Distributed	V6(vi)	12	N or blank
1170	Deferred Tax Due	V7(vi)	12	N or blank
1180	Accrued Interest Due	V8(vi)	12	N or blank
1190	Portion Of Deferred Tax Outstanding	V9(vi)	12	N or blank
1200	Interest Accrued After Partial Termination	V10(vi)	12	N or blank
@1210	Attach Statement	V	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM 8689 Allocation of Individual Income Tax to the VI

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

FORM 8689 Allocation of Individual Income Tax to the VI

Field No.	Identification	Form Ref.	Length	Field Description
0210	Pensions And Annuities (Taxable Amount)	10	12	N
0220	Rental Real Estate, Royalties , Partnerships, etc.	11	12	N
0230	Farm Income or Loss	12	12	N
0240	Unemployment Compensation	13	12	N
0250	Social Security Benefits (Taxable Amount)	14	12	N
*0260	Other Income List Statement	15	20	AN, "STMbnn" or blank
+0270	Other Income Total Amount	15	12	N
0280	Total Income	16	12	N
0290	Educator Expenses	17	12	N
0300	Business Expenses Reservists and Others	18	12	N
0310	Health Savings Account Deduction	19	12	N |
0320	Moving Expenses	20	12	N |
0330	One-Half of Self-Employment Tax	21	12	N |
0340	Self-Employed SEP/ SIMPLE & Qualified Plans	22	12	N |

FORM 8689 Allocation of Individual Income Tax to the VI

Field No.	Identification	Form Ref.	Length	Field Description
0350	Self-Employed Health Insurance Deduction	23	12	N
0360	Penalty on Early Withdrawal of Savings	24	12	N
0370	IRA Deduction	25	12	N
0380	Student Loan Interest Deduction	26	12	N
0390	Tuition and Fees Deduction	27	12	N
*0400	Other Adjustments List Statement		20	AN, "STMbnn" or blank, Allowable special characters are parentheses
+0410	Other Adjustments Total Amount		12	N
0420	Total Adjustments	28	12	N
0430	Adjusted Gross Income	29	12	N
0440	Total Tax from Form 1040	30	12	N
0450	Adjustment to Total Tax Amount	31	12	N
0460	Adjusted Total Tax Amount	32	12	N
0470	Adjusted Gross Income from Form 1040	33	12	N
0480	Divide Line 29 by Line 33	34	6	R

FORM 8689 Allocation of Individual Income Tax to the VI

Field No.	Identification	Form Ref.	Length	Field Description
0490	Tax Allocated to The Virgin Islands	35	12	N
0500	VI Tax Withheld	36	12	N
0510	ES Payments	37	12	N
0520	Form 4868 Amount	38	12	N
0530	Total Payments	39	12	N
0540	Smaller of Allocated Tax or Total Payments	40	12	N
0550	Overpaid to Virgin Islands	41	12	N
0560	Refund	42	12	N
0570	Applied to ES Tax	43	12	N
0580	Amount Owed to Virgin Islands	44	12	N
	Record Terminus Character		1	Value "#"

FORM 8697 PAGE 1 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0553" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8697bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000004
0010	Filing Year Beginning		8	DT or blank
0020	Filing Year Ending		8	DT or blank
0080	Identifying Number	A	9	N
0090	Type of Taxpayer: Corporation	B	1	"X" or blank
0100	Type of Taxpayer: Individual	B	1	"X" or blank
0110	Type of Taxpayer: Estate or Trust	B	1	"X" or blank
0120	Type of Taxpayer:S Corporation	B	1	"X" OR BLANK
0130	Type of Taxpayer: Partnership	B	1	"X" or blank
0140	Name of Entity	C	35	AN

FORM 8697 PAGE 1 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
@0145	Schedule of Additional Entity(s)	C	6	"STMbnn" or blank
0150	Employer Identification Number of Entity	C	9	N
0155	Employer Name Control	C	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0160	REG-Year Ended-1	Part I a	6	DT
0170	Taxable Income/Loss for Prior Year(s)-1	Part I 1a	12	N
0180	Adjustment to Income-1	Part I 2a	12	N
@0185	REG-Schedule of Separate Contracts-1	Part I 2a	6	"STMbnn" or blank
0187	Statement Reference - BMF Use Only	Part I 2a	6	Blank
0190	Adjusted Taxable Income for Look-Back Purposes-1	Part I 3a	12	N
0200	Income Tax Liability on Line 3a Amount-1	Part I 4a	12	N
0210	Income Tax Liability on Prior Year(s) Return-1	Part I 5a	12	N

FORM 8697 PAGE 1 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
0220	REG-Increase/ Decrease in Prior Year(s) Tax-1	Part I 6a	12	N
0230	REG-Interest Due on Increase-1	Part I 7a	12	N or blank
@0235	Explain Interest Comp Line 7	Part I 7a	6	"STMbnn" or blank
0240	REG-Interest to be Refunded on Decrease-1	Part I 8a	12	N or blank
@0245	Explain Interest Comp Line 8	Part I 8a	6	"STMbnn" or blank
0250	REG-Year Ended-2	Part I b	6	DT or blank
0260	Taxable Income/Loss for Prior Year(s)-2	Part I 1b	12	N or blank
0270	Adjustment to Income-2	Part I 2b	12	N or blank
@0275	REG-Schedule of Separate Contracts-2	Part I 2b	6	"STMbnn" or blank
0277	Statement Reference - BMF Use Only	Part I 2b	6	Blank
0280	Adjusted Taxable Income for Look-Back Purposes-2	Part I 3b	12	N or blank
0290	Income Tax Liability on Line 3b Amount-2	Part I 4b	12	N or blank
0300	Income Tax Liability on Prior Year(s) Return-2	Part I 5b	12	N or blank

FORM 8697 PAGE 1 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
0310	REG-Increase/ Decrease in Prior Year(s) Tax-2	Part I 6b	12	N or blank
0320	REG-Interest Due on Increase-2	Part I 7b	12	N or blank
@0325	Explain Interest Comp Line 7-2	Part I 7b	6	"STMbnn" or blank
0330	REG-Interest to be Refunded on Decrease-2	Part I 8b	12	N or blank
@0335	Explain Interest Comp Line 8-2	Part I 8b	6	"STMbnn" or blank
0340	REG-Year Ended-3	Part I c	6	DT or blank
0350	Taxable Income/Loss for Prior Year(s)-3	Part I 1c	12	N or blank
0360	Adjustment to Income-3	Part I 2c	12	N or blank
@0365	REG-Schedule of Separate Contracts-3	Part I 2c	6	"STMbnn" or blank
0367	Statement Reference - BMF Use Only	Part I 2c	6	Blank
0370	Adjusted Taxable Income for Look-Back Purposes-3	Part I 3c	12	N or blank
0380	Income Tax Liability on Line 3c Amount-3	Part I 4c	12	N or blank
0390	Income Tax Liability on Prior Year(s) Return-3	Part I 5c	12	N or blank

FORM 8697 PAGE 1 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
0400	REG-Increase/ Decrease in Prior Year(s) Tax-3	Part I 6c	12	N or blank
0410	REG-Interest Due on Increase-3	Part I 7c	12	N or blank
@0415	Explain Interest Comp Line 7-3	Part I 7c	6	"STMbnn" or blank
0420	REG-Interest to be Refunded on Decrease-3	Part I 8c	12	N or blank
@0425	Explain Interest Comp Line 8-3	Part I 8c	6	"STMbnn" or blank
0430	REG-Interest Due on Increase-Totals	Part I 7d	12	N or blank
0440	REG-Interest to be Refunded on Decrease-Totals	Part I 8d	12	N or blank
0450	REG-Net Amount of Interest to be Refunded	Part I 9d	12	NO ENTRY
0460	REG-Net Amount of Interest You Owe	Part I 10d	12	N
	Record Terminus Character		1	Value "#"

FORM 8697 PAGE 2 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0487" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0480	Record ID		6	"FRMbbb"
0481	Form Number		6	"8697bb"
0482	Page Number		5	"PG02b"
0483	Taxpayer Identification Number		9	N (Primary SSN)
0484	Filler		1	blank
0485	Form Occurrence Number		7	N 0000001 - 0000004
0500	SMI-Year Ended-1	Part II a	6	DT
0510	Adjustment to Regular Taxable Income-1	Part II 1a	12	N
@0515	SMI-Schedule of Separate Contracts - 1	Part II 1a	6	"STMbnn" or blank
0517	Statement Reference - BMF Use Only	Part II 1a	6	Blank
0520	Increase/Decrease in Prior Year(s) Regular Tax-1	Part II 2a	12	N
0530	Adjustment to Alternative Minimum Taxable Income-1	Part II 3a	12	N
@0535	SMI-Schedule of Separate Contracts (AMT)-1	Part II 3a	6	"STMbnn" or blank

FORM 8697 PAGE 2 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
0540	Increase/Decrease in AMT for Prior Year(s)-1	Part II 4a	12	N
0550	Greater of Line 2a or Line 4a-1	Part II 5a	12	N
0560	Overpayment Ceiling-1	Part II 6a	12	N
0570	SMI-Increase/ Decrease in Prior Year(s) Tax-1	Part II 7a	12	N
0580	SMI-Interest Due on Increase-1	Part II 8a	12	N
0590	SMI-Interest to be Refunded on Decrease-1	Part II 9a	12	N
0600	SMI-Year Ended-2	Part II b	6	DT or blank
0610	Adjustment to Regular Taxable Income-2	Part II 1b	12	N or blank
@0615	SMI-Schedule of Separate Contracts-2	Part II 1b	6	"STMbnn" or blank
0617	Statement Reference - BMF Use Only	Part II 1b	6	Blank
0620	Increase/Decrease in Prior Year(s) Regular Tax-2	Part II 2b	12	N or blank
0630	Adjustment to Alternative Minimum Taxable Income-2	Part II 3b	12	N or blank
@0635	SMI-Schedule of Separate Contracts (AMT)-2	Part II 3b	6	"STMbnn" or blank

FORM 8697 PAGE 2 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
0640	Increase/Decrease in AMT for Prior Year(s)-2	Part II 4b	12	N or blank
0650	Greater of Line 2b or Line 4b-2	Part II 5b	12	N or blank
0660	Overpayment Ceiling-2	Part II 6b	12	N or blank
0670	SMI-Increase/ Decrease in Prior Year(s) Tax-2	Part II 7b	12	N or blank
0680	SMI-Interest Due on Increase-2	Part II 8b	12	N or blank
0690	SMI-Interest to be Refunded on Decrease-2	Part II 9b	12	N or blank
0700	SMI-Year Ended-3	Part II c	6	DT or blank
0710	Adjustment to Regular Taxable Income-3	Part II 1c	12	N or blank
@0715	SMI-Schedule of Separate Contracts-3	Part II 1c	6	"STMbnn" or blank
0717	Statement Reference - BMF Use Only	Part II 1c	6	Blank
0720	Increase/Decrease in Prior Year(s) Regular Tax-3	Part II 2c	12	N or blank
0730	Adjustment to Alternative Minimum Taxable Income-3	Part II 3c	12	N or blank
@0735	SMI-Schedule of Separate Contracts (AMT)-3	Part II 3c	6	"STMbnn" or blank

FORM 8697 PAGE 2 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
0740	Increase/Decrease in AMT for Prior Year(s)-3	Part II 4c	12	N or blank
0750	Greater of Line 2c or Line 4c-3	Part II 5c	12	N or blank
0760	Overpayment Ceiling-3	Part II 6c	12	N or blank
0770	SMI-Increase/ Decrease in Prior Year(s) Tax-3	Part II 7c	12	N or blank
0780	SMI-Interest Due on Increase-3	Part II 8c	12	N or blank
0790	SMI-Interest to be Refunded on Decrease-3	Part II 9c	12	N or blank
0800	SMI-Interest Due On Increase-Totals	Part II 8d	12	N or blank
0810	SMI-Interest to be Refunded on Decrease-Totals	Part II 9d	12	N or blank
0820	SMI-Net Amount of Interest to be Refunded	Part II 10	12	NO ENTRY
0830	SMI-Net Amount of Interest You Owe	Part II 11	12	N or blank
	Record Terminus Character		1	Value "#"

FORM 8801 PAGE 1 Credit for Prior Year Minimum Tax

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0364" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8801bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Reserved		9	Blank
0020	Net Minimum Tax Taxable Income (Loss)	1	12	N
0030	Net Minimum Tax Adjustments	2	12	N
0040	Minimum Tax Credit Net Operating Loss Deduction	3	12	N
0050	Combine Lines 1, 2, and 3	4	12	N
0060	Net Minimum Tax Exemption Amount	5	12	N
0070	Net Minimum Tax Phase-Out	6	12	N
0080	Line 4 Minus Line 6	7	12	N

FORM 8801 PAGE 1 Credit for Prior Year Minimum Tax

Field No.	Identification	Form Ref.	Length	Field Description
0090	Multiply Line 7 by 25% (.25)	8	12	N
0100	Line 5 Minus Line 8	9	12	N
0110	Line 4 Minus Line 9	10	12	N
0120	Multiply Line 10 by 26% or by 28%	11	12	N
0130	Minimum Tax Foreign Tax Credit on Exclusion Items	12	12	N
0140	Tentative Minimum Tax on Exclusion Items	13	12	N
0150	Applicable Return Tax	14	12	N
0160	Net Minimum Tax on Exclusion Items	15	12	N
0170	Alternative Minimum Tax	16	12	N
0180	Net Minimum Tax on Exclusion Items	17	12	N
0190	Net Alternative Minimum Tax	18	12	N
0200	Previous Year Minimum Tax Credit Carryforward	19	12	N
0210	Total of PY Unallowed Fuel & Vehicle Credits	20	12	N
0220	Total Tax Credits	21	12	N
0230	CY Regular Tax Liability Minus Allowable Credit	22	12	N

FORM 8801 PAGE 1 Credit for Prior Year Minimum Tax

Field No.	Identification	Form Ref.	Length	Field Description
0240	Tentative Minimum Tax	23	12	N
0250	Net Regular Income Tax Liability	24	12	N
0260	Minimum Tax Credit	25	12	N
0270	Minimum Tax Credit Carryforward to Next Year	26	12	N
	Record Terminus Character		1	Value "#"

FORM 8801 PAGE 2 Credit for Prior Year Minimum Tax

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0283" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0290	Record ID		6	"FRMbbb"
0291	Form Number		6	"8801bb"
0292	Page Number		5	"PG02b"
0293	Taxpayer Identification Number		9	N (Primary SSN)
0294	Filler		1	blank
0295	Form Occurrence Number		7	N 0000001
0300	Amount from Line 10	27	12	N
0310	Amount from Prior Year Sch D, Line 22	28	12	N
0320	Amount from Prior Year Sch D, Line 19	29	12	N
0330	Smaller of Lines 28 & 29 Total/Line 4 of Sch D WS	30	12	N
0350	Smaller of Line 27 or Line 30	31	12	N
0360	Line 27 Minus Line 31	32	12	N
0370	Multiply Line 32 by 26% (.26) or by 28% (.28)	33	12	N
0375	Enter Qualified Amount	34	12	N

FORM 8801 PAGE 2 Credit for Prior Year Minimum Tax

Field No.	Identification	Form Ref.	Length	Field Description
0385	Amount from Line 7 of WS or Line 22 of Sch. D	35	12	N
0387	Subtract Line 35 from Line 34	36	12	N
0390	Smaller of Line 27 or 28	37	12	N
0400	Smaller of Line 36 or Line 37	38	12	N
0430	Multiply Line 38 by 5% (.05)	39	12	N
0440	Subtract Line 38 from Line 37	40	12	N
0524	Multiply Line 40 by 15% (.15)	41	12	N
0527	Subtract Line 37 from Line 31	42	12	N
0545	Multiply Line 42 by 25% (.25)	43	12	N
0550	Add Lines 33, 39, 41, and 43	44	12	N

FORM 8801 PAGE 2 Credit for Prior Year Minimum Tax

Field No.	Identification	Form Ref.	Length	Field Description
0600	Multiply Line 27 by 26% (.26) or 28% (.28)	45	12	N
0610	Enter Smaller of Line 44 or Line 45	46	12	N
	Record Terminus Character		1	Value "#"

FORM 8812 Additional Child Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0215" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8812bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0008	Amount from Line 1 of Child Tax Credit Worksheet	1	12	N
0012	Child Tax Credit	2	12	N
0016	Net Amount From Line 1 of Worksheet	3	12	N
0021	Total Earned Income	4a	12	N
0023	Nontaxable Combat Pay	4b	12	N
0025	Total Taxable Earned Income > $10,750 - No Box	5	1	"X" or blank
0035	Total Taxable Earned Income > $10,750 - Yes Box	5	1	"X" or blank
0038	Net Total Earned Income	5	12	N

FORM 8812 Additional Child Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
0045	15% of Net Total Earned Income	6	12	N
0054	Three or More Qualifying Children - No Box	6	1	"X" or blank
0058	Three or More Qualifying Children - Yes Box	6	1	"X" or blank
0075	Total SS & Medicare Taxes Withheld	7	12	N
0085	Total Other Taxes and Deductions	8	12	N
0095	Total SS, Medicare Taxes, Other Taxes & Deductions	9	12	N
0105	Total EIC & Excess SS & Tier 1 RRTA Tax Withheld	10	12	N
0110	Net SS, Medicare Taxes, Other Taxes & Deductions	11	12	N
0115	Larger of Line 6 or Line 11	12	12	N
0140	Additional Child Tax Credit: Lines 3 or 12	13	12	N or blank
	Record Terminus Character		1	Value "#"

FORM 8814 Parent's Election to Report Child's...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0312" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8814bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000010
0010	Child Name	A	25	AN (first name, space middle initial, less-than (<), last name)
0015	Child Name Control	A	4	First 4 significant characters of Child's Last Name (see 1040 seq# 050, Primary Name Control)
0020	Child SSN	B	9	N
0030	Multiple F8814 Indicator	C	1	"X" or blank
*0040	Tax Exempt Literal	1a	19	"TAX-EXEMPTbINTEREST", "STMbnn" or blank
+0050	Tax Exempt Amount	1a	12	N
*0060	Nominee Dist. Literal 1	1a	6	"ND", "STMbnn" or blank
+0070	Nominee Dist. Amount 1	1a	12	N

FORM 8814 Parent's Election to Report Child's...

Field No.	Identification	Form Ref.	Length	Field Description
*0080	Non-Taxable Literal	1a	16	"ACCRUEDbINTEREST", "ABPbADJUSTMENT", "OIDbADJUSTMENT", "STMbnn" or blank
+0090	Non-Taxable Amount	1a	12	N
0100	Child Taxable Interest Income	1a	12	N
0110	Child Tax-Exempt Interest Income	1b	12	N
0120	Nominee Dist. Literal 2	2	2	"ND" or blank
0130	Nominee Dist. Amount 2	2	12	N
0135	Child Ordinary Dividends	2	12	N
0141	Nominee Dist. Literal 3	3	2	"ND" or blank
0146	Nominee Dist. Amount 3	3	12	N
0151	Child Capital Gain Distributions	3	12	N
0170	Child Taxable Unearned Income	4	12	N
0180	Capital Gain Dist. Lit.	6	3	"CGD" or blank
0190	CGD Worksheet Amount	6	12	N
0195	QD Worksheet Amount	6	12	N
0200	Form 1040 Other Income	6	12	N
0210	Tax Amount Basis	8	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0212	Amount on Line 8 Less Than $800 - No Box	9	1	"X" or blank
0216	Amount on Line 8 Less Than $800 - Yes Box	9	1	"X" or blank
0220	Form 8814 Tax	9	12	N
	Record Terminus Character		1	Value "#"

FORM 8815 Exclusion of Interest From Series EE U.S....

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0547" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8815bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
*0010	Eligible Enrollee Name 1	1(a)1	25	AN (first name, space, middle initial, less than (<), last name) or "STMbnn"
+0020	Eligible Institution Name 1	1(b)1	30	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/) comma (,), plus (+), blank and literal "EDbIRA" or "QSTP"
*+0030	Eligible Institution Address 1	1(b)1	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and literal "NONE" or "STMbnn"

FORM 8815 Exclusion of Interest From Series EE U.S....

Field No.	Identification	Form Ref.	Length	Field Description
+0040	Eligible Institution City/ State/Zip code 1	1(b)1	30	AN, Allowable special characters are: hyphen (-), comma (,) and blank
0050	Eligible Enrollee Name 2	1(a)2	25	AN (first name, space, middle initial, less than (<), last name)
0060	Eligible Institution Name 2	1(b)2	30	'See 1st Occ.'
0070	Eligible Institution Address 2	1(b)2	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0080	Eligible Institution City/ State/Zip code 2	1(b)2	30	'See 1st Occ.'
0090	Eligible Enrollee Name 3	1(a)3	25	AN (first name, space, middle initial, less than (<), last name)
0100	Eligible Institution Name 3	1(b)3	30	'See 1st Occ.'
0110	Eligible Institution Address 3	1(b)3	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0120	Eligible Institution City/ State/Zip code 3	1(b)3	30	'See 1st Occ.'
0170	Education Expenses	2	12	N
0180	Nontaxable Benefits	3	12	N

FORM 8815 Exclusion of Interest From Series EE U.S....

Field No.	Identification	Form Ref.	Length	Field Description
0190	Taxable Expenses	4	12	N
0200	Total Bonds Proceeds	5	12	N
0210	Interest	6	12	N
0220	Taxable Expenses/ Bonds Proceeds Rati	7	6	R
0230	Tentative Bond Interest	8	12	N
0240	Modified AGI	9	12	N
0250	Allowable Write-In Amount	10	12	N, 61200 or 91850 |
0260	Excess AGI	11	12	N
0270	Excess AGI Ratio	12	6	R
0280	Excludable Bond Interest Offset	13	12	N
0290	Excludable Savings Bond Interest	14	12	N
	Record Terminus Character		1	Value "#"

FORM 8820 Orphan Drug Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0304" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8820bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified Clinical Testing Expenses Paid	1	12	N
0030	Current Year Credit	2	12	N
0040	Flow-through Orphan Drug Credit(s)	3	12	N
0045	1041 Portion Amount	4	12	NO ENTRY
0050	Current Year Orphan Drug Credit	4	12	N
0060	Regular Tax Before Credits	5	12	N
0070	Alternative Minimum Tax	6	12	N
0080	Regular Tax Plus Alternative Minimum Tax	7	12	N

FORM 8820 Orphan Drug Credit

Field No.	Identification	Form Ref.	Length	Field Description
0090	Foreign Tax Credit	8a	12	N
0105	Credits from Form 1040	8b	12	N
0170	Possessions Tax Credit (Form 5735)	8c	12	NO ENTRY
0180	Credit for Fuel from a Nonventional Source	8d	12	N
0190	Qualified Electric Vehicle Credit (Form 8834)	8e	12	N
0200	Total Credits	8f	12	N
0210	Net Income Tax	9	12	N
0230	Net Regular Tax	10	12	N
0240	Enter 25% of Excess	11	12	N
0245	Tentative Minimum Tax	12	12	N
0250	Greater of Line 11 or Line 12	13	12	N
0260	Subtract Line 13 from Line 9	14	12	N
0270	Orphan Drug Credit Allowed for Current Year	15	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0341" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8824bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000005
0010	Identifying Number		9	NO ENTRY
*0020	Description of Like-Kind Property Given	1	50	AN, "STMbnn" or blank
0025	Reserved for BMF Use Only	1	6	Blank
*0030	Description of Like-Kind Property Received	2	50	AN, "STMbnn" or blank
0035	Reserved for BMF Use Only	2	6	Blank
0040	Date Like-Kind Property Given Up	3	8	YYYYMMDD or blank
0050	Date Property Actually Transferred	4	8	YYYYMMDD or blank
0060	Date Like-Kind Property Was Identified	5	8	YYYYMMDD or blank
0070	Date Property Actually Received	6	8	YYYYMMDD or blank

Field No.	Identification	Form Ref.	Length	Field Description
0080	Was The Exchange with a Related Party - Yes	7	1	"X" or blank
0100	Was The Exchange with a Related Party - No	7	1	"X" or blank
0110	Name of Related Party	8	35	AN
0115	Relationship	8	15	AN
0120	Related ID	8	9	N or "APPLD FOR"
0130	Street Address	8	35	AN
0140	City	8	22	AN
0150	State Code	8	2	AN
0160	Zip Code	8	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0180	During This Year, Did Related Party Sell - Yes	9	1	"X" or blank
0185	During This Year, Did Related Party Sell - No	9	1	"X" or blank
0190	During This Year, Did You Sell or Dispose of - Yes	10	1	"X" or blank
0195	During This Year, Did You Sell or Dispose of - No	10	1	"X" or blank
0200	Disposition after Death of Either Related Parties	11a	1	"X" or blank
0210	Disposition Was an Involuntary Conversion	11b	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0215	You Can Establish to Satisfaction of the IRS	11c	1	"X" or blank
@0217	Explanation	11c	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM 8824 PAGE 2 Like-Kind Exchanges

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0456" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0222	Record ID		6	"FRMbbb"
0223	Form Number		6	"8824bb"
0224	Page Number		5	"PG02b"
0226	Taxpayer Identification Number		9	N (Primary SSN)
0227	Filler		1	blank
0228	Form Occurrence Number		7	N 0000001 - 0000005
0230	Fair Market Value (FMV)	12	12	N
0240	Adjusted Basis	13	12	N
0250	Gain or (Loss) (Line 12 minus Line 13)	14	12	N
0260	Cash, FMV & Net Liabilities of Other Party	15	12	N
0270	FMV of Like-Kind Property Received	16	12	N
0280	Amount Realized (Add Lines 15 And 16)	17	12	N
0290	Adjusted Basis Of Like-Kind Property	18	12	N
0300	Realized Gain Or Loss (Line 17 Minus Line 18)	19	12	N

Field No.	Identification	Form Ref.	Length	Field Description
@0305	Attach Statement	19	6	"STMbnn" or blank |
0310	Smaller Of Lines 15 Or 19	20	12	N |
0320	Ordinary Income Under Recapture Rules	21	12	N |
0330	Line 20 Minus Line 21	22	12	N |
0340	Recognized Gain (Add Lines 21 And 22)	23	12	N |
@0345	Attach Statement	23	6	"STMbnn" or blank |
0350	Deferred Gain Or (Loss) (Line 19 Minus Line 23)	24	12	N |
0360	Basis of Like-Kind Property Received	25	12	N |
0380	Certificate of Divesture Number	26	5	N
*0390	Description of Divested Property	27	50	AN, "STMbnn" or blank
0395	Reserved	27	6	NO ENTRY
*0400	Description of Replacement Property	28	50	AN, "STMbnn" or blank
0405	Reserved	28	6	NO ENTRY
0410	Date Divested Property Was Sold	29	8	DT
0420	Sales Price of Divested Property	30	12	N
0430	Basis of Divested Property	31	12	N

FORM 8824 PAGE 2 Like-Kind Exchanges

Field No.	Identification	Form Ref.	Length	Field Description
0440	Realized Gain (Line 30 minus Line 31)	32	12	N
0450	Cost of Replacement Property Within 60 Days	33	12	N
0460	Recognized Gain	34	12	N
0470	Ordinary Income Under Recapture Rules	35	12	N
0480	Line 34 minus Line 35	36	12	N
0490	Deferred Gain (Line 32 minus Line 34)	37	12	N
0500	Basis of Replacement Property	38	12	N
	Record Terminus Character		1	Value "#"

FORM 8826 Disabled Access Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0322" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8826bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Total Eligible Access Expenditures	1	12	N
@0025	Controlled Group Schedule Attached	1	6	"STMbnn" or blank
0030	Subtract Line 2 from Line 1	3	12	N
0040	Smaller Amount of Line 3 or Line 4	5	12	N
0050	Multiply Line 5 by 50%	6	12	N
0060	Disabled Access Credits From Flow-Through Entities	7	12	N
0070	Current Year Disabled Access Credit	8	12	N

FORM 8826 Disabled Access Credit

Field No.	Identification	Form Ref.	Length	Field Description
0080	Regular Tax Before Credits	9	12	N
0090	Alternative Minimum Tax	10	12	N
0100	Regular Tax Plus Alternative Minimum Tax	11	12	N
0110	Foreign Tax Credit	12a	12	N
0125	Credits from Form 1040	12b	12	N
0190	Possession Tax Credit	12c	12	NO ENTRY
0200	Credit for Fuel from A Nonconventional Source	12d	12	N
0210	Qualified Electric Vehicle Credit	12e	12	N
0220	Total Credits	12f	12	N
0230	Net Income Tax	13	12	N
0250	Net Regular Tax	14	12	N
0260	Enter 25% of Excess	15	12	N
0265	Tentative Minimum Tax	16	12	N
0270	Greater of Line 15 or Line 16	17	12	N
0280	Subtract Line 17 from Line 13	18	12	N
0290	Disabled Access Credit Allowed for Current Year	19	12	N
	Record Terminus Character		1	Value "#"

FORM 8828 Recapture of Federal Mortgage Subsidy

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0443" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8828bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Property Address	1	35	AN, Allowable special characters are: ampersand (&), hyphen(-),slash(/), comma(,), percent(%) and literal "NONE"
0020	Property City/State/ Zip Code	1	30	AN, Allowable special characters are: Hyphen (-) and comma(,) or blank
0030	Mortgage Tax-Exempt Bond Indicator	2a	1	"X" or blank
0040	Mortgage Credit Certificate Indicator	2b	1	"X" or blank
0050	Certificate Issuer State	3	2	AN
0060	Certificate Issuer Subdivision	3	20	AN

FORM 8828 Recapture of Federal Mortgage Subsidy

Field No.	Identification	Form Ref.	Length	Field Description
0070	Certificate Issuer Agency	3	20	AN
0080	Original Lending Institution Name	4	30	AN
0090	Original Lending Institution Address	4	65	AN
0100	Original Loan Closing Date	5	8	DT
0110	Sale or Disposition of Interest Date	6	8	DT
0120	Closing/Sale Elapsed Yrs	7	2	N
0130	Closing/Sale Elapsed Mos	7	2	N
0135	Original Loan Payment Date	8	8	DT
0140	Sale Price	9	12	N
0150	Expenses of Sale	10	12	N
0160	Amount Realized	11	12	N
0170	Adjusted Basis	12	12	N
0180	Gain or Loss	13	12	N
0190	Gain or Loss Adjusted	14	12	N
0200	Modified AGI	15	12	N
0210	Adjusted Qualifying Income	16	12	N
0220	Income Basis	17	12	N
0230	Income Percentage	18	6	R

FORM 8828 Recapture of Federal Mortgage Subsidy

Field No.	Identification	Form Ref.	Length	Field Description
0240	Federally Subsidized Amt	19	12	N
0250	Holding Period Percentage	20	6	R
0260	Federally Subsidized Amount Adjusted	21	12	N
0270	Recapture Amount	22	12	N
0280	Recapture Tax Due	23	12	N
	Record Terminus Character		1	Value "#"

FORM 8829 Expenses for Business Use of Your Home

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

FORM 8829 Expenses for Business Use of Your Home

Field No.	Identification	Form Ref.	Length	Field Description
0090	Tentative Profit/ Loss Schedule C	8	12	N
0100	Casualty Loss Direct	9a	12	N
0110	Casualty Loss Indirect	9b	12	N
0120	Deductible Mortgage Interest Direct	10a	12	N
0130	Deductible Mortgage Interest Indirect	10b	12	N
0140	Real Estate Taxes Direct	11a	12	N
0150	Real Estate Taxes Indirect	11b	12	N
0160	Direct Deducted Subtotal	12a	12	N
0170	Indirect Deducted Subtotal	12b	12	N
0180	Allowable Indirect Deducted Expenses	13b	12	N
0190	Deductible Net	14	12	N
0200	Reduced Profit/Loss	15	12	N
0210	Non-Deductible Mortgage Interest Direct	16a	12	N
0220	Non-Deductible Mortgage Interest Indirect	16b	12	N
0230	Insurance Direct	17a	12	N
0240	Insurance Indirect	17b	12	N

FORM 8829 Expenses for Business Use of Your Home

Field No.	Identification	Form Ref.	Length	Field Description
0250	Repairs/Maint. Direct	18a	12	N
0260	Repairs/Maint. Indirect	18b	12	N
0270	Utilities Direct	19a	12	N
0280	Utilities Indirect	19b	12	N
0290	Other Expenses Direct	20a	12	N
0300	Other Expenses Indirect	20b	12	N
0310	Direct Non-Deducted Subtotal	21a	12	N
0320	Indirect Non-Deducted Subtotal	21b	12	N
0330	Allowable Indirect Non-Deducted Expenses	22	12	N
0340	Operating Expenses Carryover	23	12	N
0350	Non-Deductible Net	24	12	N
0360	Allowable Operating Expenses	25	12	N
0370	Casualty Loss and Depreciation Limit	26	12	N
0380	Non-Deductible Casualty Loss	27	12	N
0390	Home Depreciation Part III	28	12	N
0400	Excess Casualty Losses & Deprec. Carryover	29	12	N

FORM 8829 Expenses for Business Use of Your Home

Field No.	Identification	Form Ref.	Length	Field Description
0410	Casualty Losses and Depreciation Net	30	12	N
0420	Allowable Casualty Losses and Depreciation	31	12	N
0430	Total Allowable Expenses	32	12	N
0440	Form 4684 Casualty Losses	33	12	N
0450	Schedule C Allowable Expenses	34	12	N
0460	Home Adjusted Basis or Fair Market	35	12	N
@0465	Attach Schedule	35	6	"STMbnn" or blank
0470	Land Value	36	12	N
0480	Building Value	37	12	N
0490	Building Value-Business	38	12	N
0500	Home Depreciation Percent	39	6	R (Please see Part I, Sect 5.01.2.b)
0510	Allowable Home Depreciation	40	12	N
@0515	Attach Schedule	40	6	"STMbnn" or blank
0520	Unallowed Operating Expenses	41	12	N
0530	Unallowed Excess Casualty Losses and Depreciation	42	12	N
	Record Terminus Character		1	Value "#"

FORM 8830 ENHANCED OIL RECOVERY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0292" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8830bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified enhanced oil recovery costs	1	12	N
0030	Qualified enhanced oil recovery costs X 15%	2	12	N
0040	Enhanced oil recovery credits from flow-through	3	12	N
0050	Current year credit	4	12	N
0060	Regular tax before credits	5	12	N
0070	Alternative minimum tax	6	12	N
0080	Regular Tax Plus Alternative Minimum Tax	7	12	N

FORM 8830 ENHANCED OIL RECOVERY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0090	Foreign tax credit	8a	12	N
0105	Credits from Form 1040	8b	12	N
0170	Possessions tax credit (Form 5735)	8c	12	NO ENTRY
0180	Credit for fuel from a nonconventional source	8d	12	N
0190	Qualified electric vehicle credit	8e	12	N
0200	Total Credits	8f	12	N
0210	Net income tax	9	12	N
0230	Net regular tax	10	12	N
0240	Enter 25% of Excess	11	12	N
0245	Tentative minimum tax	12	12	N
0250	Greater of line 11 or line 12	13	12	N
0260	Subtract line 13 from line 9	14	12	N
0270	Enhanced oil recovery credit allowed current year	15	12	N
	Record Terminus Character		1	Value "#"

FORM 8833 Treaty-Based Return Position Disclosure Under...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2712" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8833bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (SSN or ITIN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000010
0010	SSN or ITIN		9	N, (Social Security Number or Individual Taxpayer Identification Number)
0020	Residence Name Line 2		35	AN, ("in care of" addressee, or address continuation) Allowable special characters are: space, ampersand, slash, hyphen, and percent
0030	Residence Street Address		35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen
0040	Residence City		22	AN, Allowable special characters are: space, slash, and hyphen
0050	Residence State Abbreviation		2	A (Standard Postal State Abbreviations)

FORM 8833 Treaty-Based Return Position Disclosure Under...

Field No.	Identification	Form Ref.	Length	Field Description
0060	Residence Zip Code		12	N (left-justified)
0070	Residence Foreign State or Province		35	A, Allowable special character is space
0080	Residence Foreign Postal Code		20	AN, Allowable special character is space
0090	Residence Foreign Country		35	A, Allowable special character is space
0100	U.S. Name Line 2		35	AN, ("in care of" addressee, or address continuation) Allowable special characters are: space, ampersand, slash, hyphen, and percent
0110	U.S. Street Address		35	AN, Allowable special characters are: space, slash, hyphen, and ampersand
0120	U.S. City		22	A, Allowable special character is space
0130	U.S. State Abbreviation		2	A (Standard Postal State Abbreviations)
0140	U.S. Zip Code		12	N (left-justified)
0150	Section 6114 Treaty-Based Return Position Box		1	"X" or blank
0160	Reg 301.7701(b)-7 Treaty-Based Rtn Pos Box		1	"X" or blank
0170	U.S. Citizen/ Resident or U.S. Incorporated Box		1	"X" or blank
0180	Treaty Country Name	1a	35	AN, Allowable special character is space

FORM 8833 Treaty-Based Return Position Disclosure Under...

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

FORM 8833 Treaty-Based Return Position Disclosure Under...

Field No.	Identification	Form Ref.	Length	Field Description
0300	Explanation - 2	5	70	AN
0310	Explanation - 3	5	70	AN
0320	Explanation - 4	5	70	AN
0330	Explanation - 5	5	70	AN
0340	Explanation - 6	5	70	AN
0350	Explanation - 7	5	70	AN
0360	Explanation - 8	5	70	AN
0370	Explanation - 9	5	70	AN
0380	Explanation - 10	5	70	AN
0390	Explanation - 11	5	70	AN
0400	Explanation - 12	5	70	AN
0410	Explanation - 13	5	70	AN
0420	Explanation - 14	5	70	AN
0430	Explanation - 15	5	70	AN
0440	Explanation - 16	5	70	AN
0450	Explanation - 17	5	70	AN
0460	Explanation - 18	5	70	AN
0470	Explanation - 19	5	70	AN
0480	Explanation - 20	5	70	AN
0490	Explanation - 21	5	70	AN
0500	Explanation - 22	5	70	AN
0510	Explanation - 23	5	70	AN
0520	Explanation - 24	5	70	AN

FORM 8833 Treaty-Based Return Position Disclosure Under...

Field No.	Identification	Form Ref.	Length	Field Description
0530	Explanation - 25	5	70	AN
0540	Explanation - 26	5	70	AN
0550	Explanation - 27	5	70	AN
0560	Explanation - 28	5	70	AN
	Record Terminus Character		1	Value "#"

FORM 8834 Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0496" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8834bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000005
0010	Identifying Number		9	NO ENTRY
0015	Date Vehicle Place in Service 1	1(a)	8	YYYYMMDD
0020	Cost of Vehicle 1	2(a)	12	N
0030	Section 179 expense deduction - 1st vehicle	3(a)	12	N
0040	Subtract line 3 from line 2 - 1st vehicle	4(a)	12	N
0050	Multiply Line 4 by Appropriate Percent- 1st Vehicle	5(a)	12	N
0055	Maximum Credit Per Vehicle 1	6(a)	12	N
0060	Smaller of line 5 or line 6 - 1st vehicle	7(a)	12	N

FORM 8834 Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
0065	Date Vehicle Placed in Service 2	1(b)	8	YYYYMMDD or Blank
0070	Cost of Vehicle 2	2(b)	12	N
0080	Section 179 expense deduction - 2nd vehicle	3(b)	12	N
0090	Subtract line 3 from line 2 - 2nd vehicle	4(b)	12	N
0100	Multiply line 4 by Appropriate Percent- 2nd vehicle	5(b)	12	N
0105	Maximum Credit Per Vehicle 2	6(b)	12	N
0110	Smaller of line 5 or line 6 - 2nd vehicle	7(b)	12	N
0115	Date Vehicle Place in Service 3	1(c)	8	YYYYMMDD or Blank
0120	Cost of Vehicle 3	2(c)	12	N
0130	Section 179 expense deduction - 3rd vehicle	3(c)	12	N
0140	Subtract line 3 from line 2 - 3rd vehicle	4(c)	12	N
0150	Multiply line 4 by Appropriate Percent- 3rd vehicle	5(c)	12	N
0155	Maximum Credit Per Vehicle 3	6(c)	12	N

FORM 8834 Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
0160	Smaller of line 5 or line 6 - 3rd vehicle	7(c)	12	N
0170	Add columns (a) through (c) on line 7	8	12	N
0180	Credit From Pass-Through Entities	9	12	N
0190	Add lines 8 and 9	10	12	N
0200	Passive activity credits	11	12	N
0210	Subtract line 11 from line 10	12	12	N
0220	Passive activity credits allowed	13	12	N
0230	Tentative qualified electric vehicle credit	14	12	N
0240	Regular tax before credits	15	12	N
0250	Foreign tax credit	16a	12	N
0265	Credits from Form 1040	16b	12	N
0330	Possessions tax credit (Form 5735)	16c	12	NO ENTRY
0340	Credit for fuel from a nonconventional source	16d	12	N
0350	Total Credits	16e	12	N

FORM 8834 Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
0360	Net regular tax (subtract line 16l from line 15)	17	12	N
0370	Tentative minimum tax	18	12	N
0380	Excess of net tax over tentative minimum tax	19	12	N
0390	Qualified electric vehicle credit	20	12	N
	Record Terminus Character		1	Value "#"

FORM 8835 PAGE 1 Renewable Electricity and Refined Coal Prod...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0486" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8835bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0015	Fiscal Year Filer Literal	A-1	2	"FY" or blank
0020	Kilowatt Hours Produced and Sold	A-1	12	N
0030	Total Kilowatt Hours Produced and Sold	A-1	12	N
@0035	Attach Fiscal Year Computation	A-1	6	"STMbnn" or blank
0040	Phaseout Adjustment	A-2	12	N
0045	Phaseout Adjustment Rate	A-2	6	R
0050	Total Phaseout Adjustment	A-2	12	N
@0055	Attach Fiscal Year Computation	A-2	6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0130	Credit before Reduction	A-3	12	N
0140	Total of Government Grants	A-4	12	N
0150	Total of Additions to the Capital Account	A-5	12	N
0160	Rate (Grants divided by Additions)	A-6	6	R
0170	Reduction Amount (Credit times Rate)	A-7	12	N
0180	Credit after Reduction (Credit minus Reduction)	A-8	12	N
0190	Credit(s) from Flow-Through Entities	A-9	12	N
0195	Form 1041 Portion Amount	A-10	12	NO ENTRY
0197	Form 6478 Amount	A-10	12	N
0200	Current Year Credit	A-10	12	N
0210	Regular Tax before Credits	A-11	12	N
0220	Alternative Minimum Tax	A-12	12	N
0230	Regular Tax plus Alternative Minimum Tax	A-13	12	N
0240	Foreign Tax Credit	A-14a	12	N
0255	Credits from Form 1040	A-14b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0320	Possessions Tax Credit (Form 5735)	A-14c	12	NO ENTRY
0330	Credit for Fuel from a Nonconventional Source	A-14d	12	N
0340	Qualified Electric Vehicle Credit	A-14e	12	N
0350	Total Credits	A-14f	12	N
0360	Net Income Tax	A-15	12	N
0380	Net Regular Tax	A-16	12	N
0390	Enter 25% of Excess	A-17	12	N
0395	Tentative Minimum Tax	A-18	12	N
0400	Greater of 25% Excess or TMT	A-19	12	N
0410	Net Income Tax minus Amount from Previous Line	A-20	12	N
0420	Renewable Electricity Credit Allowed	A-21	12	N
0520	Kilowatt Hours Produced and Sold B	B-1	12	N
0530	Total Kilowatt Hours Produced and Sold B	B-1	12	N
0560	Kilowatt Hours Produced/Sold after Dec. 04	B-2	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0570	Total Kilowatt Hours Produced/Sold after Dec. 04	B-2	12	N |
0580	Total of Previous Two Lines	B-3	12	N |
	Record Terminus Character		1	Value "#"

FORM 8835 PAGE 2 Renewable Electricity and Refined Coal Prod...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0661" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0700	Record ID		6	"FRMbbb"
0701	Form Number		6	"8835bb"
0702	Page Number		5	"PG02b"
0703	Taxpayer Identification Number		9	N (Primary SSN)
0704	Filler		1	blank
0705	Form Occurrence Number		7	N 0000001
0810	Phaseout Adjustment B	B-4	12	N
0820	Phaseout Adjustment Rate B	B-4	6	R
0830	Total Phaseout Adjustment B	B-4	12	N
0840	Total Kilowatt Hours minus Phaseout Adjustments	B-5	12	N
0900	Tons Produced and Sold	B-6	12	N
0910	Total Tons Produced and Sold	B-6	12	N
0920	Coal Phaseout Adjustment	B-7	12	N
0930	Coal Phaseout Adjustment Rate	B-7	6	R

Field No.	Identification	Form Ref.	Length	Field Description
0940	Total Coal Phaseout Adjustment	B-7	12	N
0950	Total Tons minus Total Phaseout Adjustment	B-8	12	N
0960	Credit before Reduction B	B-9	12	N
1000	Total of Government Grants B	B-10	12	N
1010	Total of Additions	B-11	12	N
1020	Rate B (Grants divided by Additions)	B-12	6	R
1030	Additions times Lesser of 1/2 or Rate B	B-13	12	N
1040	Credit before Reduction B minus Previous Line	B-14	12	N
1100	Thermal Content Closed-Loop Biomass	B-15	12	N
1110	Thermal Content All Fuels	B-16	12	N
1120	Rate (Closed-Loop Biomass divided by All Fuels)	B-17	6	R
1130	Biomass Kilowatt-Hours Produced & Sold	B-18	12	N
1140	Total Biomass Kilowatt-Hours Produced & Sold	B-18	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1150	Total Biomass Kilowatt-Hours times Rate	B-19	12	N
1160	Biomass Phaseout Adjustment	B-20	12	N
1170	Biomass Phaseout Adjustment Rate	B-20	6	R
1180	Total Biomass Phaseout Adjustment	B-20	12	N
1190	Line 19 minus Line 20	B-21	12	N
1200	Section B Credits from Pass-Through Entities	B-22	12	N
1205	Form 1041 Portion Amount	B-22	12	NO ENTRY
1210	Total of Lines 14, 21 and 22	B-23	12	N
1220	Amount of Previous Line from Passive Activities	B-24	12	N
1230	Line 23 minus Line 24	B-25	12	N
1240	Passive Activity Credit Allowed for 2004	B-26	12	N
1243	Form 8884 Amount	B-27	12	N
1245	Carryforward of Credit	B-27	12	N
1250	Carryback from 2005	B-28	12	NO ENTRY
1255	Form 1041 Amount	B-29	12	NO ENTRY
1257	Form 6478 Amount	B-29	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1260	Section B Current Year Credit	B-29	12	N
1300	Regular Tax before Credits	B-30	12	N
1310	Alternative Minimum Tax	B-31	12	N
1320	Regular Tax plus Alternative Minimum Tax	B-32	12	N
1330	Foreign Tax Credit	B-33a	12	N
1340	Credits from Form 1040	B-33b	12	N
1350	Possessions Tax Credit (Form 5735)	B-33c	12	NO ENTRY
1360	Credit for Fuel from a Nonconventional Source	B-33d	12	N
1370	Qualified Electric Vehicle Credit	B-33e	12	N
1380	Total Credits	B-33f	12	N
1390	Net Income Tax	B-34	12	N
1400	Net Regular Tax	B-35	12	N
1410	Enter 25% of Excess	B-36	12	N
1420	Net Income Tax minus 25% Excess	B-37	12	N
1430	General Business Credit	B-38	12	N
1440	Line 37 minus Line 38	B-39	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1450	Credit Allowed for Current Year	B-40	12	N
	Record Terminus Character		1	Value "#"

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0397" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8839bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N | 0000001 - 0000003
0010	Eligible Child First Name - 1	1a	10	AN (first name)
0020	Eligible Child Last Name - 1	1a	15	AN (last name)
0030	Eligible Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0040	Year of Birth - 1	1b	4	DT
0049	Disabled Over 18 Box - 1	1c	1	"X" or blank
0060	Special Needs Box - 1	1d	1	"X" or blank
0070	Foreign Child Box - 1	1e	1	"X" or blank

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0080	Identifying Number Child - 1	1f	9	N
0090	Eligible Child First Name - 2	1a	10	AN (first name) or blank
0100	Eligible Child Last Name - 2	1a	15	AN (last name) or blank
0110	Eligible Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0120	Year of Birth - 2	1b	4	DT or blank
0129	Disabled Over 18 Box - 2	1c	1	'See 1st Occ.'
0140	Special Needs Box - 2	1d	1	'See 1st Occ.'
0150	Foreign Child Box - 2	1e	1	'See 1st Occ.'
0160	Identifying Number Child - 2	1f	9	N or blank
0170	Allowed Tax Credit Child - 1	2	12	N | ($10,630 Maximum Credit)
0171	Previous Year Form 8839 No Box - 1	3	1	"X" or blank
0173	Previous Year Form 8839 Yes Box - 1	3	1	"X" or blank
0174	Previous Year Form 8839 - 1	3	12	N
0177	Subtract Line 3 From Line 2 - 1	4	12	N

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0180	Total Qualified Adoption Expenses Child - 1	5	12	N
0190	Smaller of All. Credit or Qual. Expenses Child - 1	6	12	N
0200	Allowed Tax Credit Child - 2	2	12	N ($10,630 Maximum Credit)
0201	Previous Year Form 8839 No Box - 2	3	1	"X" or blank
0203	Previous Year Form 8839 Yes Box - 2	3	1	"X" or blank
0204	Previous Year Form 8839 - 2	3	12	N
0207	Subtract Line 3 From Line 2 - 2	4	12	N
0210	Total Qualified Adoption Expenses Child - 2	5	12	N
0220	Smaller of All. Credit or Qual. Expenses Child - 2	6	12	N
0230	Total of Amounts on Line 6	7	12	N
0240	Modified AGI	8	12	N
0250	Modified AGI Minus $159,450	9	12	N or blank
0255	More Than $159,450 No Box	9	1	"X" or blank
0257	More Than $159,450 Yes Box	9	1	"X" or blank

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0260	Line 9 divided by 40,000	10	6	R
0270	Multiply Line 7 By Line 10	11	12	N
0280	Subtract Line 11 From Line 7	12	12	N
0284	Carryforward of Adoption Credit to Current Year	13	12	N
0289	Add Lines 12 and 13	14	12	N
0291	Total Tax Before Credits & Other Taxes	15	12	N
0293	1040 Partial Credits & F8396 Mortgage Int CR	16	12	N
0295	Subtract Line 16 From Line 15	17	12	N
0297	Adoption Credit	18	12	N
	Record Terminus Character		1	Value "#"

FORM 8839 PAGE 2 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0293" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0300	Record ID		6	"FRMbbb"
0301	Form Number		6	"8839bb"
0302	Page Number		5	"PG02b"
0303	Taxpayer Identification Number		9	N (Primary SSN)
0304	Filler		1	blank
0305	Form Occurrence Number		7	N 0000001 - 0000003
0310	Allowed Tax Credit Child - 1	19	12	N ($10,630 Maximum Credit)
0311	Prev Yr Employer-Provided Benefits No Box - 1	20	1	"X" or blank
0313	Prev Yr Employer-Provided Benefits Yes Box - 1	20	1	"X" or blank
0314	Prev Yr Employer-Provided Adoption Benefits - 1	20	12	N
0317	Subtract Line 20 From Line 19 - 1	21	12	N
0320	Employer Provided Adoption Benefits Child - 1	22	12	N
0323	PYAB Literal from Exclusion Worksheet - 1	22	4	"PYAB" or blank

FORM 8839 PAGE 2 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0326	PYAB Amount from Exclusion Worksheet - 1	22	12	N |
0330	Allowed Tax Credit Child - 2	19	12	N | ($10,630 Maximum Credit)
0331	Prev Yr Employer-Provided Benefits No Box - 2	20	1	"X" or blank
0333	Prev Yr Employer-Provided Benefits Yes Box - 2	20	1	"X" or blank
0334	Prev Yr Employer-Provided Adoption Benefits - 2	20	12	N
0337	Subtract Line 20 From Line 19 - 2	21	12	N
0340	Employer Provided Adoption Benefits Child - 2	22	12	N
0343	PYAB Literal from Exclusion Worksheet - 2	22	4	"PYAB" or blank |
0346	PYAB Amount from Exclusion Worksheet - 2	22	12	N |
0350	Total of Employer Provided Adoption Benefits	23	12	N
0360	Smaller of All. Tax Credit or Adoption Benefits 1	24	12	N
0370	Smaller of All. Tax Credit or Adoption Benefits 2	24	12	N

FORM 8839 PAGE 2 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0380	Tot. of Smaller of All. Tax Credit or Adop. Ben.	25	12	N
0390	Modified AGI	26	12	N
0393	Modified AGI > $159,450 No Box	27	1	"X" or blank
0395	Modified AGI > $159,450 Yes Box	27	1	"X" or blank
0400	Modified AGI minus $159,450	27	12	N or blank
0410	Line 27 Divided by 40,000	28	6	R
0420	Multiply Line 25 By Line 28	29	12	N
0440	Excluded Benefits	30	12	N
0442	Is Line 30 more than Line 23 "No" Box	31	1	"X" or blank
0445	Is line 30 more than Line 23 "Yes" Box	31	1	"X" or blank
0450	Taxable Benefits	31	12	N
	Record Terminus Character		1	Value "#"

FORM 8844 Empowerment Zone and Renewal Community ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0448" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8844bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0015	Qualified Empowerment Zone Wages	1a	12	N
0020	Total Qualified Empowerment Zone Wages	1a	12	N
0025	Qualified Renewal Community Wages	1b	12	N
0027	Total Qualified Renewal Community Wages	1b	12	N
0030	Add lines 1a and 1b	2	12	N
0040	Credits from flow-through entities	3	12	N
0050	Add lines 2 and 3	4	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0060	Credit from passive activities	5	12	N
0070	Subtract line 5 from line 4	6	12	N
0080	Passive activity credit allowed	7	12	N
0090	Carryforward of credit	8	12	N
0100	Carryback of credit	9	12	NO ENTRY
0110	1041 portion amount	10	12	NO ENTRY
0120	Current year credit	10	12	N
0130	Regular tax before credits	11	12	N
0140	Alternative minimum tax	12	12	N
0150	Regular Tax Plus Alternative Minimum Tax	13	12	N
0160	Foreign tax credit	14a	12	N
0175	Credits from Form 1040	14b	12	N
0240	Possessions tax credit (Form 5735)	14c	12	NO ENTRY
0250	Credit for fuel from a nonconventional source	14d	12	N
0260	Qualified electric vehicle credit	14e	12	N
0270	Total Credits	14f	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0280	Net income tax	15	12	N
0310	Net Regular Tax	16	12	N
0315	Tentative Minimum Tax	17	12	N
0320	Enter 25% of Excess	18	12	N
0325	Multiply line 16 by 75%	19	12	N
0330	Greater of line 18 or line 19	20	12	N
0340	Subtract line 20 from line 15	21	12	N
0350	General business credit	22	12	N
0360	Subtract line 22 from line 21	23	12	N
0370	Credit allowed for current year	24	12	N
	Record Terminus Character		1	Value "#"

FORM 8845 Indian Employment Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0328" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8845bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Total of qualified wages	1	12	N
0030	Calendar year 1993 qualified wages	2	12	N
0040	Incremental increase (subtract line 2 from line 1)	3	12	N
0050	Multiply line 3 by 20%	4	12	N
0060	Indian employment credits from flow-through	5	12	N
0065	Form 1041 portion amount	6	12	NO ENTRY
0070	Current year credit	6	12	N

FORM 8845 Indian Employment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0080	Regular tax before credits	7	12	N
0090	Alternative minimum tax	8	12	N
0100	Regular Tax Plus Alternative Minimum Tax	9	12	N
0110	Foreign tax credit	10a	12	N
0125	Credits from Form 1040	10b	12	N
0190	Possessions tax credit (Form 5735)	10c	12	NO ENTRY
0200	Credit for fuel from a nonconventional source	10d	12	N
0210	Qualified electric vehicle credit	10e	12	N
0220	Total Credits	10f	12	N
0230	Net income tax	11	12	N
0250	Net Regular Tax	12	12	N
0260	Enter 25% of Excess	13	12	N
0265	Tentative Minimum Tax	14	12	N
0270	Greater of line 13 or line 14	15	12	N
0280	Subtract line 15 from line 11	16	12	N
0290	Indian employment credit allowed for current year	17	12	N
	Record Terminus Character		1	Value "#"

FORM 8846 Credit For Employer SS and Medicare Taxes

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0323" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8846bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Tips received by employees for services	1	12	N
0030	Tips not subject to the credit provisions	2	12	N
0040	Creditable tips (subtract line 2 from line 1)	3	12	N
0050	Tipped Employee(s) Wages Exceeded Maximum Amt	4	1	"X" or blank
0060	Multiply line 3 by 7.65%	4	12	N
@0065	Computation showing amount of tips	4	6	"STMbnn" or blank

FORM 8846 Credit For Employer SS and Medicare Taxes

Field No.	Identification	Form Ref.	Length	Field Description
0070	Form 8846 credits from flow-through entities	5	12	N
0080	Current year credit (add lines 4 and 5)	6	12	N
0090	Regular tax before credits	7	12	N
0100	Alternative minimum tax	8	12	N
0110	Regular Tax Plus Alternative Minimum Tax	9	12	N
0120	Foreign tax credit	10a	12	N
0135	Credits from form 1040	10b	12	N
0200	Possessions tax credit (Form 5735)	10c	12	NO ENTRY
0210	Credit for fuel from a nonconventional source	10d	12	N
0220	Qualified electric vehicle credit	10e	12	N
0230	Total Credits	10f	12	N
0240	Net income tax	11	12	N
0260	Net Regular Tax	12	12	N
0270	Enter 25% of Excess	13	12	N
0275	Tentative minimum tax	14	12	N

FORM 8846 CREDIT FOR EMPLOYER SS AND MEDICARE TAXES

Field No.	Identification	Form Ref.	Length	Field Description
0280	Greater of line 13 or line 14	15	12	N
0290	Subtract line 15 from line 11	16	12	N
0300	Credit allowed for current year	17	12	N
	Record Terminus Character		1	Value "#"

FORM 8847 CREDIT FOR CONTRIBUTIONS TO SELECTED COMMUNITY

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0292" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8847bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Total qualified CDC contributions	1	12	N
0030	Multiply line 1 by 5%(.05)	2	12	N
0040	CDC credits from flow-through entities	3	12	N
0050	Current year credit	4	12	N
0060	Regular tax before credits	5	12	N
0070	Alternative minimum tax	6	12	N
0080	Regular Tax Plus Alternative Minimum Tax	7	12	N

FORM 8847 CREDIT FOR CONTRIBUTIONS TO SELECTED COMMUNITY

Field No.	Identification	Form Ref.	Length	Field Description
0090	Foreign tax credit	8a	12	N
0105	Credits from Form 1040	8b	12	N
0170	Possessions tax credit (Form 5735)	8c	12	NO ENTRY
0180	Credit for fuel from a nonconventional source	8d	12	N
0190	Qualified electric vehicle credit	8e	12	N
0200	Total Credits	8f	12	N
0210	Net income tax	9	12	N
0230	Net Regular Tax	10	12	N
0240	Enter 25% of Excess	11	12	N
0245	Tentative Minimum Tax	12	12	N
0250	Greater of line 11 or line 12	13	12	N
0260	Subtract line 13 from line 9	14	12	N
0270	CDC credit allowed for current year	15	12	N
	Record Terminus Character		1	Value "#"

FORM 8853 PAGE 1 Archer MSAs and Long-Term Care Insurance Contracts

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0253" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8853bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0009	MSA Acct Holder SSN		9	N
0015	Death of MSA Acct Holder		1	"X" or blank
@0017	Section A, B, or C "Statement" Calcs		6	"STMbnn" or blank
0019	Primary Archer Contribution for Current TY - Yes	1a	1	"X" or blank
0020	Primary Archer Contribution for Current TY - No	1a	1	"X" or blank
0030	Primary Uninsured Acct Holder - Yes	1b	1	"X" or blank
0040	Primary Uninsured Acct Holder - No	1b	1	"X" or blank
0050	Primary Self HDHP Coverage Box	1c	1	"X" or blank

FORM 8853 PAGE 1 Archer MSAs and Long-Term Care Insurance Contracts

Field No.	Identification	Form Ref.	Length	Field Description
0060	Primary Family HDHP Coverage Box	1c	1	"X" or blank
0070	Spouse Archer Contribution for Current TY - Yes	2a	1	"X" or blank
0080	Spouse Archer Contribution for Current TY - No	2a	1	"X" or blank
0090	Spouse Uninsured Acct Holder - Yes	2b	1	"X" or blank
0100	Spouse Uninsured Acct Holder - No	2b	1	"X" or blank
0110	Spouse Self HDHP Coverage Box	2c	1	"X" or blank
0120	Spouse Family HDHP Coverage Box	2c	1	"X" or blank
0160	Total Employer Contributions for Current Tax Year	3	12	N
0170	TaxPayer MSA Contributions for Current Tax Year	4	12	N
0180	Limitation Amount	5	12	N
0190	Compensation Amount	6	12	N
0200	Archer MSA Deduction	7	12	N
0210	Total MSA Distributions Received	8a	12	N
0220	Distributions Rolled Over & Excess Contributions	8b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0230	Net MSA Distributions	8c	12	N
0240	Total Unreimbursed Qualified Medical Expenses	9	12	N
0250	Taxable Archer MSA Distributions	10	12	N
0260	Exceptions to 15% Tax Box	11a	1	"X" or blank
0270	Additional 15% Tax	11b	12	N |
0272	Total Medicare Advantage MSA Distr Received	12	12	N
0274	Total Medicare Advantage Unreimbursed Med Expenses	13	12	N
0276	Taxable Medicare Advantage MSA Distributions	14	12	N
0278	Exceptions to 50% Tax Box	15a	1	"X" or blank
0279	Additional 50% Tax	15b	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0260" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0280	Record ID		6	"FRMbbb"
0281	Form Number		6	"8853bb"
0282	Page Number		5	"PG02b"
0283	Taxpayer Identification Number		9	N (Primary SSN)
0284	Filler		1	blank
0285	Form Occurrence Number		7	N 0000001
0288	Policyholder Name		35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
0289	Policyholder SSN		9	N
0290	More Than One Section C Box	Section C	1	No Entry
0295	Insured Name Control		4	First 4 significant characters of the insured last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0300	Name of Insured	16a	35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)

Field No.	Identification	Form Ref.	Length	Field Description
0310	Insured SSN	16b	9	N
0320	Payments or Death Benefits - Yes	17	1	"X" or blank
0330	Payments or Death Benefits - No	17	1	"X" or blank
0340	Insured Terminally Ill - Yes	18	1	"X" or blank
0350	Insured Terminally Ill - No	18	1	"X" or blank
0360	Gross LTC Payment Amounts	19	12	N
0370	Qualified LTC Insurance Contract Amount	20	12	N
0380	Accelerated Death Benefits Received	21	12	N
0390	Qual LTC Insur Contract & Acc Death Benefit Totals	22	12	N
0400	Multiply $240 By Number of Days of LTC Period	23	12	N
0410	Qualified LTC Service Incurred Costs	24	12	N
0420	Larger of Line 23 or Line 24	25	12	N
0430	Total Reimbursements Received	26	12	N
0440	Per Diem Limitation	27	12	N
0450	Taxable Payments	28	12	N
	Record Terminus Character		1	Value "#"

FORM 8854 PAGE 1 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0592" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8854bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (SSN or ITIN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Initial Info Statement Box		1	"X" or blank
0020	Annual Info Statement Box		1	"X" or blank
0030	Date of Birth		8	YYYYMMDD
0040	Tax Year		4	YYYY
0050	Expatriate Identification Number	1	9	N (SSN or ITIN)
0060	Mailing Street Addr Name Line 2 after Expatriation	2	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, comma, hyphen and percent

FORM 8854 PAGE 1 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
0070	Mailing Street Address after Expatriation	2	35	AN, Allowable special characters are: space, ampersand, slash, comma, hyphen and percent
0080	Mailing City after Expatriation	2	22	AN, Allowable special character is space
0090	Mailing State or Province after Expatriation	2	35	A, Allowable special character is space
0100	Mailing Foreign Country after Expatriation	2	35	A, Allowable special character is space
0110	Mailing Postal Code after Expatriation	2	20	AN, Allowable special character is space
0120	Telephone Number after Expatriation	2	20	N, Allowable special characters are hyphen and space
0130	Foreign Residence Street Name Line 2	3	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, comma, hyphen and percent
0140	Foreign Residence Street Address	3	35	AN, Allowable special characters are: space, ampersand, slash, comma, hyphen and percent
0150	Foreign Residence City	3	22	AN, Allowable special character is space
0160	Foreign Residence State or Province	3	35	A, Allowable special character is space
0170	Foreign Residence Country	3	35	A, Allowable special character is space

FORM 8854 PAGE 1 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
0180	Foreign Residence Postal Code	3	20	AN, Allowable special character is space
0190	Foreign Tax Residence Country	4	35	A or blank, Allowable special character is space
0200	Citizen Box	5a	1	"X" or blank
0210	Date Dept Of State Notification	5a	8	YYYYMMDD or blank
0220	Long-Term Resident Box	5b	1	"X" or blank
0230	Date Dept Of Homeland Security Notification	5b	8	YYYYMMDD or blank
0240	Dual Residency Long-Term Resident Box	5c	1	"X" or blank
0250	Date Of Treaty Country Residence	5c	8	YYYYMMDD or blank
0260	US Income Tax 1st Year before Expat	6	12	N
0270	US Income Tax 2nd Year before Expat	6	12	N
0280	US Income Tax 3rd Year before Expat	6	12	N
0290	US Income Tax 4th Year before Expat	6	12	N
0300	US Income Tax 5th Year before Expat	6	12	N
0310	Net Worth on Expat Date	7	12	N
0320	Dual Citizen at Birth/Continuing Yes Box	8	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0330	Dual Citizen at Birth/Continuing No Box	8	1	"X" or blank
0340	Substantial US Contacts Yes Box	9	1	"X" or blank
0350	Substantial US Contacts No Box	9	1	"X" or blank
0360	Section 877(c)(3) Minor Yes Box	10	1	"X" or blank
0370	Section 877(c)(3) Minor No Box	10	1	"X" or blank
0380	5-Year Tax Compliance Yes Box	11	1	"X" or blank
0390	5-Year Tax Compliance No Box	11	1	"X" or blank
	Record Terminus Character		1	Value "#"

FORM 8854 PAGE 2 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0238" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0400	Record ID		6	"FRMbbb"
0401	Form Number		6	"8854bb"
0402	Page Number		5	"PG02b"
0403	Taxpayer Identification Number		9	N (SSN or ITIN)
0404	Filler		1	blank
0405	Form Occurrence Number		7	N 0000001 - 0000002
0410	Foreign Country Citizenship (1)	12a	35	A or blank, Allowable special character is space
0420	How Citizenship Acquired Literal (1)	12b	19	"AT BIRTH", "NATURALIZED CITIZEN", or blank
0430	Date of Country Citizenship (1)	12c	8	YYYYMMDD or blank
0440	Foreign Country Citizenship (2)	12a	35	A or blank, Allowable special character is space
0450	How Citizenship Acquired Literal (2)	12b	19	"AT BIRTH", "NATURALIZED CITIZEN", or blank
0460	Date of Country Citizenship (2)	12c	8	YYYYMMDD or blank
0470	Foreign Country Citizenship (3)	12a	35	A or blank, Allowable special character is space

FORM 8854 PAGE 2 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
0480	How Citizenship Acquired Literal (3)	12b	19	"AT BIRTH", "NATURALIZED CITIZEN", or blank
0490	How Citizenship Acquired Literal (3)	12c	8	YYYYMMDD or blank
0500	Number of Days in US	13	3	Value Range 000 - 365
0510	US Presence 30 to 60 Days Yes Box	14	1	"X" or blank
0520	US Presence 30 to 60 Days No Box	14	1	"X" or blank
0530	Unrelated Employer Services Yes Box	14a	1	"X" or blank
0540	Unrelated Employer Services No Box	14a	1	"X" or blank
0550	Citizen/Resident Country of Birth Yes Box	14b	1	"X" or blank
0560	Citizen/Resident Country of Birth No Box	14b	1	"X" or blank
	Record Terminus Character		1	Value "#"

FORM 8854 PAGE 3 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1886" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0570	Record ID		6	"FRMbbb"
0571	Form Number		6	"8854bb"
0572	Page Number		5	"PG03b"
0573	Taxpayer Identification Number		9	N (SSN or ITIN)
0574	Filler		1	blank
0575	Form Occurrence Number		7	N 0000001 - 0000002
*0580	Assets/Liabilities Changes Prior 5 Years Statement		70	AN, "STMbnn" or blank
*0590	Assets/Liabilities Changes Expect 10 Years Stmt		70	AN, "STMbnn" or blank
0600	FMV Cash	a1	12	N
0610	FMV US Stock and Securities	a2	12	N
0620	FMV Foreign Stock and Securities	a3	12	N
0630	FMV Nonmarketable US Stock and Securities	a4	12	N
0640	FMV Nonmarketable Foreign Stock and Securities	a5	12	N
*0650	FMV Former CFC Stock	a5a	12	AN, "STMbnn" or blank

FORM 8854 PAGE 3 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
+0660	US Adj Basis Former CFC Stock	b5a	12	N or blank
+0670	Gain/Loss Former CFC Stock	c5a	12	N or blank
+0680	FMV Res Former CFC Stock	d5a	12	N or blank
*+0690	Company Name	5b	35	AN, "STMbnn" or blank
+0700	Company EIN	5b	9	N or blank
+0710	Company Street Address	5b	35	AN or blank
*+0720	Company City	5b	22	AN, "STMbnn" or blank
+0730	Company State Code	5b	2	AN or blank
+0740	Company Zip Code	5b	12	N or blank
+0750	Company Foreign State or Province	5b	35	AN or blank
*+0760	Company Foreign Country Name	5b	20	AN, "STMbnn" or blank
+0770	Company Foreign Postal Code	5b	20	AN or blank
0780	FMV Internal US Pensions	a6	12	N
0790	FMV External US Pensions	a7	12	N
0800	Total FMV Partnership Interests	a8	12	N
0810	Total US Adj Basis Partnership Interests	b8	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0820	Total Gain/Loss Partnership Interests	c8	12	N
0830	Total FMV Res Partnership Interests	d8	12	N
*0840	Individual Partnership Name	8	70	AN, "STMbnn" or blank
+0850	Individual Partnership EIN	8	9	N or blank
*+0860	Ind FMV Partnership Interest	8	12	AN, "STMbnn" or blank
+0870	Ind US Adj Basis Partnership Interest	8	12	N or blank
+0880	Ind Gain/Loss Partnership Interest	8	12	N or blank
+0890	Ind FMV Res Partnership Interest	8	12	N or blank
0900	Total FMV Trusts Assets	a9	12	N
0910	Total US Adj Basis Trusts Assets	b9	12	N
0920	Total Gain/Loss Trusts Assets	c9	12	N
0930	Total FMV Res Trusts Assets	d9	12	N
*0940	Individual Trust Name	9	70	AN, "STMbnn" or blank
+0950	Individual Trust EIN	9	9	N or blank
*+0960	Ind FMV Trust Assets	9	12	AN, "STMbnn" or blank
+0970	Ind US Adj Basis Trust Assets	9	12	N or blank

FORM 8854 PAGE 3 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
+0980	Ind Gain/Loss Trust Assets	9	12	N or blank
+0990	Ind FMV Res Trust Assets	9	12	N or blank
1000	Total FMV Nongrantor Trusts Interests	a10	12	N
*1010	Individual Nongrantor Trust Name	10	70	AN, "STMbnn" or blank
+1020	Individual Nongrantor Trust EIN	10	9	N or blank
*+1030	Ind FMV Nongrantor Trust Assets	10	12	AN, "STMbnn" or blank
+1040	Ind US Adj Basis Nongrantor Trust Assets	10	12	N or blank
+1050	Ind Gain/Loss Nongrantor Trust Assets	10	12	N or blank
+1060	Ind FMV Res Nongrantor Trust Assets	10	12	N or blank
1070	FMV Internal US Intangibles	a11	12	N
1080	FMV External US Intangibles	a12	12	N
1090	FMV Loans to US Persons	a13	12	N
1100	FMV Loans to Foreign Persons	a14	12	N
1110	FMV US Real Property	a15	12	N

FORM 8854 PAGE 3 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
1120	FMV Foreign Real Property	a16	12	N
1130	FMV US Business Property	a17	12	N
1140	FMV Foreign Business Property	a18	12	N
1150	Total FMV Other Assets	a19	12	N
1160	Total US Adj Basis Other Assets	b19	12	N
1170	Total Gain/Loss Other Assets	c19	12	N
1180	Total FMV Res Other Assets	d19	12	N
*1190	Individual Other Assets Description	19	20	AN, "STMbnn" or blank
+1200	Ind FMV Other Assets	19	12	N or blank
+1210	Ind US Adj Basis Other Assets	19	12	N or blank
+1220	Ind Gain/Loss Other Assets	19	12	N or blank
+1230	Ind FMV Res Other Assets	19	12	N or blank
1240	FMV Total Assets	a20	12	N
1250	FMV Installment Obligations Amount	a21	12	N
1260	FMV Mortgage/Etc Amount	a22	12	N
1270	FMV Total Other Liabilities Amount	a23	12	N

Field No.	Identification	Form Ref.	Length	Field Description
*1280	FMV Ind Other Liabilities Description	a23	20	AN, "STMbnn" or blank
+1290	FMV Ind Other Liabilities Amount	a23	12	N or blank
1300	FMV Total Liabilities Amount	a24	12	N
1310	FMV Net Worth Amount	a25	12	N
1320	US Adj Basis Cash	b1	12	N
1330	US Adj Basis US Stock and Securities	b2	12	N
1340	US Adj Basis Foreign Stock and Securities	b3	12	N
1350	US Adj Basis Nonmarketable US Stock and Securities	b4	12	N
1360	US Adj Basis Nonmarketable Foreign Stock & Secur.	b5	12	N
1370	US Adj Basis Internal US Pensions	b6	12	N
1380	US Adj Basis External US Pensions	b7	12	N
1390	US Adj Basis Internal US Intangibles	b11	12	N
1400	US Adj Basis External US Intangibles	b12	12	N
1410	US Adj Basis Loans to US Persons	b13	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1420	US Adj Basis Loans to Foreign Persons	b14	12	N
1430	US Adj Basis US Real Property	b15	12	N
1440	US Adj Basis Foreign Real Property	b16	12	N
1450	US Adj Basis US Business Property	b17	12	N
1460	US Adj Basis Foreign Business Property	b18	12	N
1470	US Adj Basis Total Assets	b20	12	N
1480	Gain/Loss Cash	c1	12	N
1490	Gain/Loss US Stock and Securities	c2	12	N
1500	Gain/Loss Foreign Stock and Securities	c3	12	N
1510	Gain/Loss Nonmarketable US Stock and Securities	c4	12	N
1520	Gain/Loss Nonmarketable Foreign Stock & Securities	c5	12	N
1530	Gain/Loss Internal US Pensions	c6	12	N
1540	Gain/Loss External US Pensions	c7	12	N
1550	Gain/Loss Internal US Intangibles	c11	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1560	Gain/Loss External US Intangibles	c12	12	N
1570	Gain/Loss Loans to US Persons	c13	12	N
1580	Gain/Loss Loans to Foreign Persons	c14	12	N
1590	Gain/Loss US Real Property	c15	12	N
1600	Gain/Loss Foreign Real Property	c16	12	N
1610	Gain/Loss US Business Property	c17	12	N
1620	Gain/Loss Foreign Business Property	c18	12	N
1630	Gain/Loss Total Assets	c20	12	N
1640	FMV Res Cash	d1	12	N
1650	FMV Res US Stock and Securities	d2	12	N
1660	FMV Res Foreign Stock and Securities	d3	12	N
1670	FMV Res Nonmarketable US Stock and Securities	d4	12	N
1680	FMV Res Nonmarketable Foreign Stock and Securities	d5	12	N
1690	FMV Res Internal US Pensions	d6	12	N
1700	FMV Res External US Pensions	d7	12	N

FORM 8854 PAGE 3 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
1710	FMV Res Internal US Intangibles	d11	12	N
1720	FMV Res External US Intangibles	d12	12	N
1730	FMV Res Loans to US Persons	d13	12	N
1740	FMV Res Loans to Foreign Persons	d14	12	N
1750	FMV Res US Real Property	d15	12	N
1760	FMV Res Foreign Real Property	d16	12	N
1770	FMV Res US Business Property	d17	12	N
1780	FMV Res Foreign Business Property	d18	12	N
1790	FMV Res Total Assets	d20	12	N
	Record Terminus Character		1	Value "#"

FORM 8854 PAGE 4 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0291" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1800	Record ID		6	"FRMbbb"
1801	Form Number		6	"8854bb"
1802	Page Number		5	"PG04b"
1803	Taxpayer Identification Number		9	N (SSN or ITIN)
1804	Filler		1	blank
1805	Form Occurrence Number		7	N 0000001 - 0000002
1810	US Not-Eff-Con Interest Income	1a	12	N
1820	US Not-Eff-Con Dividend Income	1b	12	N
1830	US Not-Eff-Con Royalty Income	1c	12	N
1840	US Not-Eff-Con Pension Income	1d	12	N
1850	US Not-Eff-Con Total Other Income	1e	12	N
*1860	US Not-Eff-Con Ind Other Income Description	1e	20	AN, "STMbnn" or blank
+1870	US Not-Eff-Con Ind Other Income Amount	1e	12	N or blank
1880	US Not-Eff-Con Total Income	1f	12	N

FORM 8854 PAGE 4 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
1890	US Eff-Con Gross Income	2	12	N
1900	US Personal Service Income	3	12	N
1910	US Property Sales Gains	4a	12	N
1920	US Stock Sales Gains	4b	12	N
1930	US Debt Obligation Sales Gains	4c	12	N
1940	US Total Sales Gains	4d	12	N
1950	Pre-Expat Income/ Gains from Certain Foreign Corps	5	12	N
1960	Certain Property Exchange Gains	6	12	N
1970	Certain Foreign Corps Income	7	12	N
1980	Total Lines 1 To 7	8	12	N
1990	Other Source Gross Income	9	12	N
2000	Total Gross Income	10	12	N
	Record Terminus Character		1	Value "#"

FORM 8859 DC First-Time Homebuyer Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0277" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8859bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	SSN		9	N
0020	Street Address of Home	A	35	AN
0030	City of Home	A	22	AN
0040	State of Home	A	2	AN
0050	Zip Code of Home	A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0060	Lot Number	B	4	N
0070	Square Number	C	4	AN
0080	Settlement or Closing Date	D	8	YYYYMMDD
0090	Maximum Allowable Amount	1	12	N
0100	Modified Adjusted Gross Income	2	12	N

FORM 8859 DC First-Time Homebuyer Credit

Field No.	Identification	Form Ref.	Length	Field Description
0130	Subtract Maximum from Amt on Line 2	3	12	N
0140	Divide Line 3 by $20,000	4	6	R
0150	Multiply Line 1 by Line 4	5	12	N
0160	Tentative Credit	6	12	N
0170	Prior Year Carryforward Credit	7	12	N
0180	Tax from Form 1040	8	12	N
0190	Additional Credit Amounts from Form 1040	9	12	N
0200	Tax minus Credits	10	12	N
0230	Credit allowed for current year	11	12	N
0240	Credit carryforward to next year	12	12	N
	Record Terminus Character		1	Value "#"

FORM 8860 Qualified Zone Academy Bond Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0716" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8860bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
*0020	Bond Issuer Name-1	1(a)	35	AN or "STMbnn"
+0030	Bond Issuer City-1	1(a)	22	AN
+0040	Bond Issuer State-1	1(a)	2	A or blank
+0050	Month/Year Bond Issued-1	1(b)	6	DT (YYYYMM) or blank
+0060	Outstanding Principal Amount-1	1(c)	12	N
*+0070	Credit Rate-1	1(d)	6	R or "STMbnn"
+0080	Credit Amount-1	1(e)	12	N
0090	Bond Issuer Name-2	1(a)	35	AN
0100	Bond Issuer City-2	1(a)	22	AN
0110	Bond Issuer State-2	1(a)	2	A or blank

FORM 8860 Qualified Zone Academy Bond Credit

Field No.	Identification	Form Ref.	Length	Field Description
0120	Month/Year Bond Issued-2	1(b)	6	DT (YYYYMM) or blank
0130	Outstanding principal Amount-2	1(c)	12	N
0140	Credit Rate-2	1(d)	6	R
0150	Credit Amount-2	1(e)	12	N
0160	Bond Issuer Name-3	1(a)	35	AN
0170	Bond Issuer City-3	1(a)	22	AN
0180	Bond Issuer State-3	1(a)	2	A or blank
0190	Month/Year Bond Issued-3	1(b)	6	DT (YYYYMM) or blank
0200	Outstanding Principal Amount-3	1(c0	12	N
0210	Credit Rate-3	1(d)	6	R
0220	Credit Amount-3	1(e)	12	N
0230	Bond Issuer Name-4	1(a)	35	AN
0240	Bond Issuer City-4	1(a)	22	AN
0250	Bond Issuer State-4	1(a)	2	A or blank
0260	Month/Year Bond Issued-4	1(b)	6	DT (YYYYMM) or blank
0270	Outstanding Principal Amount-4	1(c)	12	N
0280	Credit Rate-4	1(d)	6	R
0290	Credit Amount-4	1(e)	12	N
0300	Bond Issuer Name-5	1(a)	35	AN
0310	Bond Issuer City-5	1(a)	22	AN

FORM 8860 Qualified Zone Academy Bond Credit

Field No.	Identification	Form Ref.	Length	Field Description
0320	Bond Issuer State-5	1(a)	2	A or blank
0330	Month/Year Bond Issued-5	1(b)	6	DT (YYYYMM) or blank
0340	Outstanding Principal Amount-5	1(c)	12	N
0350	Credit Rate-5	1(d)	6	R
0360	Credit Amount-5	1(e)	12	N
*0370	QZA Bond Credit from Corp.	2a	12	N or "STMbnn"
+0380	S Corp. EIN	2b	9	N or blank
0390	Current Year Credit	3	12	N
0400	Regular Tax Before Credits	4	12	N
0410	Alternative Minimum Tax	5	12	N
0420	Regular Tax Plus Alternative Minimum Tax	6	12	N
0430	Foreign Tax Credit	7a	12	N
0445	Credits from Form 1040	7b	12	N
0520	Possessions Tax Credit (Form 5735)	7c	12	NO ENTRY
0530	Credit for Fuel from a Nonconventional Source	7d	12	N
0540	Qualified Electric Vehicle Credit	7e	12	N

FORM 8860 Qualified Zone Academy Bond Credit

Field No.	Identification	Form Ref.	Length	Field Description
0550	General Business Credit	7f	12	N
0560	Credit for Prior Year Minimum Tax	7g	12	N
0570	Total Credits	7h	12	N
0580	Net Income Tax	8	12	N
0590	Allowable Credit	9	12	N
	Record Terminus Character		1	Value "#"

FORM 8861 Welfare-To-Work Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0352" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8861bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified first-year wages	1a	12	N
0030	Total qualified first-year wages	1a	12	N
0040	Qualified second-year wages	1b	12	N
0050	Total qualified second-year wages	1b	12	N
0060	Add lines 1a and 1b	2	12	N
@0065	Group credit division schedule	2	6	"STMbnn" or blank
@0067	Line 2 difference statement	2	6	"STMbnn" or blank
0070	Welfare-to-work credit (s) flow-through entities	3	12	N

FORM 8861 Welfare-To-Work Credit

Field No.	Identification	Form Ref.	Length	Field Description
0075	Form 1041 portion amount	4	12	NO ENTRY
0080	Current year welfare-to-work credit	4	12	N
0090	Regular tax before credits	5	12	N
0100	Alternative minimum tax	6	12	N
0110	Regular Tax Plus Alternative Minimum Tax	7	12	N
0120	Foreign tax credit	8a	12	N
0135	Credits from Form 1040	8b	12	N
0200	Possessions tax credit (Form 5735)	8c	12	NO ENTRY
0210	Credit for fuel from a nonconventional source	8d	12	N
0220	Qualified electric vehicle credit	8e	12	N
0230	Total Credits	8f	12	N
0240	Net income tax	9	12	N
0260	Net Regular Tax	10	12	N
0270	Enter 25% of Excess	11	12	N
0275	Tentative Minimum Tax	12	12	N
0280	Greater of line 11 or line 12	13	12	N

FORM 8861 Welfare-To-Work Credit

Field No.	Identification	Form Ref.	Length	Field Description
0290	Subtract line 13 from line 9	14	12	N
0300	Welfare-to-work credit allowed for current year	15	12	N
	Record Terminus Character		1	Value "#"

FORM 8862 Information To Claim Earned Income Credit...

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

FORM 8862 Information To Claim Earned Income Credit...

Field No.	Identification	Form Ref.	Length	Field Description
0062	Number of Days Child 1 Lived in U.S.	6a	3	N
0072	Number of Days Child 2 Lived in U.S.	6b	3	N
0082	Child 1 Month and Day of Birth	7a(1)	4	N (MMDD)
0084	Child 1 Month and Day of Death	7a(2)	4	N (MMDD)
0092	Child 2 Month and Day of Birth	7b(1)	4	N (MMDD)
0094	Child 2 Month and Day of Death	7b(2)	4	N (MMDD)
0133	Street Address During the Filing Tax Year - 1	8a Child 1	35	AN, Allowable special characters are space, slash, hyphen
0137	City, State and Zip Code - 1	8a Child 1	25	AN
0141	Street Address During the Filing Tax Year - 2	8a Child 1	35	AN, Allowable special characters are space, slash, hyphen
0144	City, State and Zip Code - 2	8a Child 1	25	AN
0145	Street Address During the Filing Tax Year - 3	8a Child 1	35	AN, Allowable special characters are space, slash, hyphen
0147	City, State and Zip Code - 3	8a Child 1	25	AN
0150	Address Same as Child 1	8b	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0246	Street Address During The Filing Tax Year - 1	8b Child 2	35	'See 1st Occ.'
0250	City, State and Zip Code - 1	8b Child 2	25	'See 1st Occ.'
0255	Street Address During the Filing Tax Year - 2	8b Child 2	35	'See 1st Occ.'
0260	City, State and Zip Code - 2	8b Child 2	25	'See 1st Occ.'
0265	Street Address During the Filing Tax Year - 3	8b Child 2	35	'See 1st Occ.'
0270	City, State and Zip Code - 3	8b Child 2	25	'See 1st Occ.'
0290	Other Person Lived w/Child - Yes	9	1	"X" or blank
0300	Other Person Lived w/Child - No	9	1	"X" or blank
0310	Other Person Name-1 Child 1	9a	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0320	Other Person Relationship-1 Child 1	9a	11	AN or blank
0330	Other Person Name-2 Child 1	9a	35	'See 1st Occ.'
0340	Other Person Relationship-2 Child 1	9a	11	'See 1st Occ.'
0350	Other Person Name-3 Child 1	9a	35	'See 1st Occ.'

FORM 8862 Information To Claim Earned Income Credit...

Field No.	Identification	Form Ref.	Length	Field Description
0360	Other Person Relationship-3 Child 1	9a	11	'See 1st Occ.'
0370	Other Person Same as Child 1	9b	1	"X" or blank
0380	Other Person Name-1 Child 2	9b	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0390	Other Person Relationship-1 Child 2	9b	11	AN or blank
0400	Other Person Name-2 Child 2	9b	35	'See 1st Occ.'
0410	Other Person Relationship-2 Child 2	9b	11	'See 1st Occ.'
0420	Other Person Name-3 Child 2	9b	35	'See 1st Occ.'
0430	Other Person Relationship-3 Child 2	9b	11	'See 1st Occ.'
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0725" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8863bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
*0010	Student's First Name - 1	1a	10	AN, "STMbnn" or blank
+0020	Student's Last Name - 1	1a	15	AN (last name) or blank
+0030	Student's Name Control - 1	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
+0035	Student's SSN - 1	1b	9	N or blank
*+0040	Qualified Expenses Paid in Current Tax Year - 1	1c	12	N or "STMbnn"
+0050	Smaller of Exp Paid in Current TY or $1000 - 1	1d	12	N
+0060	Add Columns c and d	1e	12	N

Field No.	Identification	Form Ref.	Length	Field Description
+0070	Enter 1/2 of the Amt in Column e - 1	1f	12	N
0080	Student's First Name - 2	1a	10	'See 1st Occ.'
0090	Student's Last Name - 2	1a	15	'See 1st Occ.'
0100	Student's Name Control - 2	1a	4	'See 1st Occ.'
0105	Student's SSN - 2	1b	9	'See 1st Occ.'
0110	Qualified Expenses Paid in Current Tax Year - 2	1c	12	N
0120	Smaller of Exp Paid in Current TY or $1000 - 2	1d	12	N
0130	Add Columns c and d	1e	12	N
0140	Enter 1/2 of the Amt in Column e - 2	1f	12	N
0150	Student's First Name - 3	1a	10	'See 1st Occ.'
0160	Student's Last Name - 3	1a	15	'See 1st Occ.'
0170	Student's Name Control - 3	1a	4	'See 1st Occ.'
0175	Student's SSN - 3	1b	9	'See 1st Occ.'
0180	Qualified Expenses Paid in Current Tax Year - 3	1c	12	N
0190	Smaller of Exp Paid in Current TY or $1000 - 3	1d	12	N
0200	Add Columns c and d	1e	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0210	Enter 1/2 of the Amt in Column e - 3	1f	12	N
0240	Tentative Hope Credit	2f	12	N
*0250	Student's First Name - 1	3a	10	AN, "STMbnn" or blank
+0260	Student's Last Name - 1	3a	15	AN (last name) or blank
+0270	Student's Name Control - 1	3a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
+0275	Student's SSN - 1	3b	9	N or blank
+0280	Qualified Expenses - 1	3c	12	N
0290	Student's First Name - 2	3a	10	'See 1st Occ.'
0300	Student's Last Name - 2	3a	15	'See 1st Occ.'
0310	Student's Name Control - 2	3a	4	'See 1st Occ.'
0315	Student's SSN - 2	3b	9	'See 1st Occ.'
0320	Qualified Expenses - 2	3c	12	'See 1st Occ.'
0330	Student's First Name - 3	3a	10	'See 1st Occ.'
0340	Student's Last Name - 3	3a	15	'See 1st Occ.'

Field No.	Identification	Form Ref.	Length	Field Description
0350	Student's Name Control - 3	3a	4	'See 1st Occ.'
0355	Student's SSN - 3	3b	9	'See 1st Occ.'
0360	Qualified Expenses - 3	3c	12	'See 1st Occ.'
0370	Student's First Name - 4	3a	10	'See 1st Occ.'
0380	Student's Last Name - 4	3a	15	'See 1st Occ.'
0390	Student's Name Control - 4	3a	4	'See 1st Occ.'
0395	Student's SSN - 4	3b	9	'See 1st Occ.'
0400	Qualified Expenses - 4	3c	12	'See 1st Occ.'
0410	Student's First Name - 5	3a	10	'See 1st Occ.'
0420	Student's Last Name - 5	3a	15	'See 1st Occ.'
0430	Student's Name Control - 5	3a	4	'See 1st Occ.'
0435	Student's SSN - 5	3b	9	'See 1st Occ.'
0440	Qualified Expenses - 5	3c	12	'See 1st Occ.'
0450	Total Qualified Expenses	4	12	N
0460	Smaller of Line 5 or $10,000	5	12	N
0470	Tentative Lifetime Learning Credit	6	12	N
0480	Tentative Education Credits - Add Lines 3 and 7	7	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0490	Enter $53,000 ($107,000 if Married Filing Jointly)	8	12	N
0500	Modified AGI from 1040 or 1040A	9	12	N
0510	Subtract Lines 10 from 9	10	12	N
0515	Enter $10,000 ($20,000 if Married Filing Jointly)	11	12	N
0520	Divide Line 11 by $10,000 (by $20,000 if Married)	12	6	R
0529	Multiply Line 8 by Line 13	13	12	N
0540	Tax from 1040 or 1040A	14	12	N
0550	Total 1040/1040A other credits	15	12	N
0560	Subtract Line 16 from Line 15	16	12	N
0590	Education Credits	17	12	N
	Record Terminus Character		1	Value "#"

FORM 8864 Biodiesel Fuels Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0370" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8864bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Biodiesel Gallons	1a	6	N
0030	Biodiesel Amount	1c	12	N
0040	Agri-Biodiesel Gallons	2a	6	N
0050	Agri-Biodiesel Amount	2c	12	N
0060	Biodiesel Mixture Gallons	3a	6	N
0070	Biodiesel Mixture Amount	3c	12	N
0080	Agri-Biodiesel Mix Gallons	4a	6	N
0090	Agri-Biodiesel Mix Amount	4c	12	N

FORM 8864 Biodiesel Fuels Credit

Field No.	Identification	Form Ref.	Length	Field Description
0100	Total of All Biodiesel Fuels Amount	5c	12	N
0110	Pass-Through Credits	6c	12	N
0115	Form 1041 Portion Amount	7c	12	NO ENTRY
0120	Current Year Credit	7c	12	N
@0125	Credit Division Schedule	7c	6	"STMbnn" or blank
0200	Regular Tax before Credits	8	12	N
0210	Alternative Minimum Tax	9	12	N
0220	Regular Tax plus AMT	10	12	N
0230	Foreign Tax Credit	11a	12	N
0240	Credits from Form 1040	11b	12	N
0250	Possessions Tax Credit (Form 5735)	11c	12	NO ENTRY
0260	Credit for Fuel from a Noncoventional Source	11d	12	N
0270	Qualified Electric Vehicle Credit	11e	12	N
0280	Total Credits	11f	12	N
0290	Net Income Tax	12	12	N
0300	Net Regular Tax	13	12	N
0310	Enter 25% of Excess	14	12	N

FORM 8864 Biodiesel Fuels Credit

Field No.	Identification	Form Ref.	Length	Field Description
0320	Tentative Minimum Tax	15	12	N
0330	Greater of 25% Excess or TMT	16	12	N
0340	Net Income Tax minus Amount from Previous Line	17	12	N
0350	Credit Allowed for Current Year	18	12	N
	Record Terminus Character		1	Value "#"

FORM 8865 PAGE 1 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1779" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record Id		6	"FRMbbb"
0001	Form Number		6	"8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001 - 0000005
0006	Tax Period		6	YYYYMM
@0007	Category/Filer Attachment		6	"STMbnn" or blank
0010	Partnership's Tax Year Beginning		8	YYYYMMDD
0020	Partnership's Tax Year Ending		8	YYYYMMDD
0080	Category 1 Filer	A	1	NO ENTRY
0090	Category 2 Filer	A	1	"X" or blank
0100	Category 3 Filer	A	1	"X" or blank
0110	Category 4 Filer	A	1	"X" or blank
0120	Filer's Tax Year Beginning	B	8	YYYYMMDD
0130	Filer's Tax Year Ending	B	8	YYYYMMDD

FORM 8865 PAGE 1 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
0140	Filer's Share Of Liabilities Nonrecourse	C	12	N
0150	Qualified Nonrecourse Financing	C	12	N
0160	Other	C	12	N
0170	Parent Filer's Name	D	35	AN
0180	Parent Filer's Address	D	35	AN
0190	Parent Filer's City	D	22	AN
0200	Parent Filer's State	D	2	AN
0210	Parent Filer's Zip Code	D	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0220	Parent Filer's Ein	D	9	N
*0230	Name Other Partner	E(1)	35	AN or "STMbnn" or blank
+0240	Address Other Partner	E(2)	35	AN
*+0250	City Other Partner	E(2)	22	AN, "STMbnn" or blank
+0260	State Other Partner	E(2)	2	AN
+0270	Zip Code Other Partner	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
+0280	Identifying Number Other Partner	E(3)	9	N
+0290	First Category 1 Filer	E(4)	1	"X" or blank
+0300	First Category 2 Filer	E(4)	1	"X" or blank

FORM 8865 PAGE 1 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
+0310	Constructive Owner	E(4)	1	"X" or blank
0320	Name Other Partner - 2	E(1)	35	AN
0330	Address Other Partner - 2	E(2)	35	AN
0340	City Other Partner - 2	E(2)	22	AN
0350	State Other Partner - 2	E(2)	2	AN
0360	Zip Code Other Partner - 2	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0370	Indentifying Number Other Partner - 2	E(3)	9	N
0380	Second Category 1 Filer	E(4)	1	"X" or blank
0390	Second Category 2 Filer	E(4)	1	"X" or blank
0400	Constructive Owner - 2	E(4)	1	"X" or blank
0410	Name Other Partner - 3	E(1)	35	AN
0420	Address Other Partner - 3	E(2)	35	AN
0430	City Other Partner - 3	E(2)	22	AN
0440	State Other Partner - 3	E(2)	2	AN
0450	Zip Code Other Partner - 3	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank

Field No.	Identification	Form Ref.	Length	Field Description
0460	Identifying Number Other Partner - 3	E(3)	9	N
0470	Third Category 1 Filer	E(4)	1	"X" or blank
0480	Third Category 2 Filer	E(4)	1	"X" or blank
0490	Constructive Owner - 3	E(4)	1	"X" or blank
0500	Name Other Partner - 4	E(1)	35	AN
0510	Address Other Partner - 4	E(2)	35	AN
0520	City Other Partner - 4	E(2)	22	AN
0530	State Other Partner - 4	E(2)	2	AN
0540	Zip Code Other Partner - 4	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0550	Identifying Number Other Partner - 4	E(3)	9	N
0560	Fourth Category 1 Filer	E(4)	1	"X" or blank
0570	Fourth Category 2 Filer	E(4)	1	"X" or blank
0580	Constructive Owner - 4	E(4)	1	"X" or blank
0585	Statement Reference - BMF Use Only	E	6	Blank
0590	Name Line 1 Foreign Partnership	F(1)	35	AN

Field No.	Identification	Form Ref.	Length	Field Description
0600	Name Line 2 Foreign Partnership	F1	35	AN
0605	In Care of Name Line	F1	35	AN or blank |
0610	Address Foreign Partnership	F1	35	AN
0615	Reserved	F1	35	NO ENTRY |
0620	City Foreign Partnership	F1	22	AN
0625	Foreign City, State or Province	F1	35	AN
0630	State Foreign Partnership	F1	2	AN
0635	Country Foreign Partnership	F1	35	AN
0640	Zip Code Foreign Partnership	F1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0650	EIN Foreign Partnership	F2	9	N or blank
0660	Country Under Whose Laws Organized	F3	35	AN
0670	Date Of Organization	F4	8	YYYYMMDD
0680	Principal Business Place	F5	35	AN
0690	Business Activity Code	F6	6	N or blank Valid Range:111100-813000
0700	Principal Business Activity	F7	35	AN
0710	Functional Currency Name	F8a	20	AN

FORM 8865 PAGE 1 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
0712	Exchange Rate	F8b	11	R (nnnnnnn.nnnn) (decimal is implied)
@0715	Attach Statement Identifying QBU	F8	6	"STMbnn" or blank
0720	Name Line 1 U.S. Agent	G1	35	AN
0730	Name Line 2 U.S. Agent	G1	35	AN
0740	Address U.S. Agent	G1	35	AN
0750	City U.S. Agent	G1	22	AN
0760	State U.S. Agent	G1	2	AN
0770	Zip Code U.S. Agent	G1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0775	Identifying Number Of Agent	G1	9	N
0780	File Form 1042	G2	1	"X" or blank
0790	File Form 8804	G2	1	"X" or blank
0800	File Form 1065	G2	1	"X" or blank
0805	Reserved	G2	12	Blank
0810	Name Line 1 Foreign Partnership's Agent	G3	35	AN
0820	Name Line 2 Foreign Partnership's Agent	G3	35	AN
0830	Address Foreign Agent	G3	35	AN
0840	City Foreign Agent	G3	22	AN
0850	State Foreign Agent	G3	2	AN

FORM 8865 PAGE 1 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
0860	Zip Code Foreign Agent	G3	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0865	Country Foreign Agent	G3	35	AN or blank
0870	Name Line 1 Person With Books/Records	G4	35	AN
0880	Name Line 2 Person With Books/Records	G4	35	AN
0890	Address Person With Books	G4	35	AN
0900	City Person With Books	G4	22	AN
0910	State Person With Books	G4	2	AN
0920	Zip Code Person With Books	G4	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0925	Country Person With Books	G4	35	AN or blank
0930	Location Books	G4	35	AN
0940	Special Allocations Made (Yes Box)	G5	1	"X" or blank
0950	Special Allocations Made (No Box)	G5	1	"X" or blank
0960	Number Of Foreign Disregarded Entities	G6	12	N
@0965	Attach List of Entities	G6	6	"STMbnn" or BLANK
0970	How Is Partnership Classified	G7	25	AN

FORM 8865 PAGE 1 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
0980	Partnership Own Separate Units (Yes Box)	G8	1	"X" or blank
0990	Partnership Own Separate Units (No Box)	G8	1	"X" or blank
@0995	Attach Schedule of Separate Units	G8	6	"STMbnn" OR BLANK
1000	Total Receipts & Assets Less Than Limit (Yes)	G9	1	"X" or blank
1010	Total Receipts & Assets Less Than Limit (No)	G9	1	"X" or blank
@1029	Form 8865 Page 1 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM 8865 PAGE 2 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2218" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1030	Record ID		6	"FRMbbb"
1031	Form Number		6	"8865bb"
1032	Page Number		5	"PG02b"
1033	Taxpayer Identification Number		9	N (Primary SSN)
1034	Filler		1	Blank
1035	Form Occurrence Number		7	N 0000001 - 0000005
1040	Owns Direct Interest	SCH A a	1	"X" or blank
1045	Owns Constructive Interest	SCH A b	1	"X" or blank
*1050	Name Constructive Ownership	SCH A	35	AN or "STMbnn" OR BLANK
+1060	Address Constructive Ownership	SCH A	35	AN
*+1070	City Constructive Ownership	SCH A	22	AN or "STMbnn"
+1080	State Constructive Ownership	SCH A	2	AN
+1090	Zip Code Constructive Ownership	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank

FORM 8865 PAGE 2 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
+1100	Identifying Number Constructive Ownership	SCH A	9	N
+1110	Foreign Person	SCH A	1	"X" or blank
+1120	Direct Partner	SCH A	1	"X" or blank
1130	Name Constructive Ownership - 2	SCH A	35	AN
1140	Address Constructive Ownership - 2	SCH A	35	AN
1150	City Constructive Ownership - 2	SCH A	22	AN
1160	State Constructive Ownership - 2	SCH A	2	AN
1170	Zip Code Constructive Ownership - 2	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1180	Identifying Number Constructive Ownership - 2	SCH A	9	N
1190	Foreign Person - 2	SCH A	1	"X" or blank
1200	Direct Partner - 2	SCH A	1	"X" or blank
1210	Name Constructive Ownership - 3	SCH A	35	AN
1220	Address Constructive Ownership - 3	SCH A	35	AN
1230	City Constructive Ownership - 3	SCH A	22	AN
1240	State Constructive Ownership - 3	SCH A	2	AN

FORM 8865 PAGE 2 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
1250	Zip Code Constructive Ownership - 3	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1260	Identifying Number Constructive Ownership	SCH A	9	N
1270	Foreign Person - 3	SCH A	1	"X" or blank
1280	Direct Partner - 3	SCH A	1	"X" or blank
1290	Name Constructive Ownership - 4	SCH A	35	AN
1300	Address Constructive Ownership - 4	SCH A	35	AN
1310	City Constructive Ownership - 4	SCH A	22	AN
1320	State Constructive Ownership - 4	SCH A	2	AN
1330	Zip Code Constructive Ownership - 4	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1340	Identifying Number Constructive Ownership - 4	SCH A	9	N
1350	Foreign Person - 4	SCH A	1	"X" or blank
1360	Direct Partner - 4	SCH A	1	"X" or blank
1370	Name Constructive Ownership - 5	SCH A	35	AN
1380	Address Constructive Ownership - 5	SCH A	35	AN

FORM 8865 PAGE 2 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
1390	City Constructive Ownership - 5	SCH A	22	AN
1400	State Constructive Ownership - 5	SCH A	2	AN
1410	Zip Code Constructive Ownership - 5	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1420	Identifying Number Constructive Ownership - 5	SCH A	9	N
1430	Foreign Person - 5	SCH A	1	"X" or blank
1440	Direct Partner - 5	SCH A	1	"X" or blank
1445	Reserved		6	Blank
*1450	Name Of Partners	SCH A-1	35	AN, "STMbnn" or blank
+1460	Address of Partners	SCH A-1	35	AN
*+1470	City of Partners	SCH A-1	22	AN OR "STMbnn"
+1480	State of Partners	SCH A-1	2	AN
+1490	Zip Code of Partners	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
+1500	Identifying Number of Partners	SCH A-1	9	N
+1510	Foreign Person Check	SCH A-1	1	"X" or blank
1520	Name Of Partners - 2	SCH A-1	35	AN
1530	Address of Partners - 2	SCH A-1	35	AN
1540	City of Partners - 2	SCH A-1	22	AN

FORM 8865 PAGE 2 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
1550	State of Partners - 2	SCH A-1	2	AN
1560	Zip Code of Partners - 2	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1570	Identifying Number of Partners - 2	SCH A-1	9	N
1580	Foreign Person Check - 2	SCH A-1	1	"X" or blank
1590	Name Of Partners - 3	SCH A-1	35	AN
1600	Address of Partners - 3	SCH A-1	35	AN
1610	City of Partners - 3	SCH A-1	22	AN
1620	State of Partners - 3	SCH A-1	2	AN
1630	Zip Code of Partners - 3	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1640	Identifying Number of Partners - 3	SCH A-1	9	N
1650	Foreign Person Check - 3	SCH A-1	1	"X" or blank
1660	Name Of Partners - 4	SCH A-1	35	AN
1670	Address of Partners - 4	SCH A-1	35	AN
1680	City of Patners - 4	SCH A-1	22	AN
1690	State of Partners - 4	SCH A-1	2	AN

Field No.	Identification	Form Ref.	Length	Field Description
1700	Zip Code of Partners - 4	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1710	Identifying Number of Partners - 4	SCH A-1	9	N
1720	Foreign Person Check - 4	SCH A-1	1	"X" or blank
1730	Name Of Partners - 5	SCH A-1	35	AN
1740	Address of Partners - 5	SCH A-1	35	AN
1750	City of Partners - 5	SCH A-1	22	AN
1760	State of Partners - 5	SCH A-1	2	AN
1770	Zip Code of Partners - 5	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1780	Identifying Number of Partners - 5	SCH A-1	9	N
1790	Foreign Person Check - 5	SCH A-1	1	"X" or blank
1795	Reserved		6	Blank
1800	Other Foreign Person Direct Partner (Yes Box)	SCH A-1	1	"X" or blank
1810	Other Foreign Person Direct Partner (No Box)	SCH A-1	1	"X" or blank
*1820	Name Of Partnership	SCH A-2	35	AN or "STMbnn" OR BLANK
+1830	Address of Partnership	SCH A-2	35	AN

FORM 8865 PAGE 2 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
*+1840	City of Partnership	SCH A-2	22	AN or "STMbnn"
+1850	State of Partnership	SCH A-2	2	AN
+1860	Zip Code of Partnership	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
+1870	EIN Of Partnership	SCH A-2	9	N
+1880	Ordinary Income Or Loss	SCH A-2	12	N
+1890	Foreign Partnership	SCH A-2	1	"X" or blank
1900	Name Of Partnership - 2	SCH A-2	35	AN
1910	Address of Partnership - 2	SCH A-2	35	AN
1920	City of Partnership - 2	SCH A-2	22	AN
1930	State of Partnership - 2	SCH A-2	2	AN
1940	Zip Code of Partnership - 2	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1950	EIN of Partnership - 2	SCH A-2	9	N
1960	Ordinary Income Or Loss - 2	SCH A-2	12	N
1970	Foreign Partnership - 2	SCH A-2	1	"X" or blank
1980	Name Of Partnership - 3	SCH A-2	35	AN
1990	Address of Partnership - 3	SCH A-2	35	AN

FORM 8865 PAGE 2 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
2000	City of Partnership - 3	SCH A-2	22	AN
2010	State of Partnership - 3	SCH A-2	2	AN
2020	Zip Code of Partnership - 3	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
2030	EIN of Partnership - 3	SCH A-2	9	N
2040	Ordinary Income Or Loss - 3	SCH A-2	12	N
2050	Foreign Partnership - 3	SCH A-2	1	"X" or blank
2060	Name Of Partnership - 4	SCH A-2	35	AN
2070	Address of Partnership - 4	SCH A-2	35	AN
2080	City of Partnership - 4	SCH A-2	22	AN
2090	State of Partnership - 4	SCH A-2	2	AN
2100	Zip Code of Partnership - 4	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
2110	EIN of Partnership - 4	SCH A-2	9	N
2120	Ordinary Income Or Loss - 4	SCH A-2	12	N
2130	Foreign Partnership - 4	SCH A-2	1	"X" or blank

FORM 8865 PAGE 2 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
2140	Name Of Partnership - 5	SCH A-2	35	AN
2150	Address of Partnership - 5	SCH A-2	35	AN
2160	City of Partnership - 5	SCH A-2	22	AN
2170	State of Partnership - 5	SCH A-2	2	AN
2180	Zip Code of Partnership - 5	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
2190	EIN of Partnership - 5	SCH A-2	9	N
2200	Ordinary Income Or Loss - 5	SCH A-2	12	N
2210	Foreign Partnership - 5	SCH A-2	1	"X" or blank
2215	Reserved		6	Blank
2220	Gross Receipts Or Sales	SCH B 1a	12	N
@2225	Attach Schedule of Line 1a	SCH B 1a	6	"STMbnn" or blank
2230	Less Returns And Allowances	SCH B 1b	12	N
2240	Total	SCH B 1c	12	N
2250	Cost Of Goods Sold	SCH B 2	12	N
2260	Gross Profit	SCH B 3	12	N
2270	Ordinary Income (loss)	SCH B 4	12	N

FORM 8865 PAGE 2 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
@2275	Ordinary Income (Loss) (Attach Schedule)	SCH B 4	6	"STMbnn" or blank
2280	Net Farm Profit (Loss)	SCH B 5	12	N
2290	Net Gain (loss)	SCH B 6	12	N
2300	Other Income (loss)	SCH B 7	12	N
@2305	Other Income (loss) (attach Schedule)	SCH B 7	6	"STMbnn" OR BLANK
2310	Total Income (loss)	SCH B 8	12	N
2320	Salaries & Wages	SCH B 9	12	N
2330	Guaranteed Payments To Partners	SCH B 10	12	N
2340	Repairs & Maintenance	SCH B 11	12	N
2350	Bad Debts	SCH B 12	12	N
2360	Rent	SCH B 13	12	N
2370	Taxes & Licenses	SCH B 14	12	N
2380	Interest	SCH B 15	12	N
@2385	Interest Attachment	SCH B 15	6	"STMbnn" or blank
2390	Depreciation	SCH B 16a	12	N
2400	Less Depreciation Reported On Schedule A	SCH B 16b	12	N
2405	Total Depreciation	SCH B 16c	12	N
2410	Depletion	SCH B 17	12	N

FORM 8865 PAGE 2 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
2420	Retirement Plans, Etc.	SCH B 18	12	N
2430	Employee Benefits Programs	SCH B 19	12	N
2440	Other Deductions	SCH B 20	12	N
@2445	Other Deductions (Attach Schedule)	SCH B 20	6	"STMbnn" or blank
2450	Total Deductions	SCH B 21	12	N
2460	Ordinary Business Income (Loss)	SCH B 22	12	N
@2465	Form 8865 Page 2 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM 8865 PAGE 3 Return of U.S. Persons With Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0705" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
2470	Record ID		6	"FRMbbb"
2471	Form Number		6	"8865bb"
2472	Page Number		5	"PG03b"
2473	Taxpayer Identification Number		9	N (Primary SSN)
2474	Filler		1	Blank
2475	Form Occurrence Number		7	N 0000001 - 0000005
*2480	S-T Description of Property	SCH D 1(a)	15	AN, "STCGL", or blank
+2490	S-T Date Acquired	SCH D 1(b)	8	YYYYMMDD, or "VARIOUS"
+2500	S-T Date Sold	SCH D 1(c)	8	YYYYMMDD
+2510	S-T Sales Price	SCH D 1(d)	12	N, or "EXPIRED"
+2520	S-T Cost or Other Basis	SCH D 1(e)	12	N, or "EXPIRED"
+2530	S-T Gain or Loss	SCH D 1(f)	12	N
2540	S-T Description of Property - 2	SCH D 1(a)	15	AN
2550	S-T Date Acquired - 2	SCH D 1(b)	8	'See 1st Occ.'
2560	S-T Date Sold - 2	SCH D 1(c)	8	YYYYMMDD
2570	S-T Sales Price - 2	SCH D 1(d)	12	N, or "EXPIRED"

Field No.	Identification	Form Ref.	Length	Field Description
2580	S-T Cost or Other Basis - 2	SCH D 1(e)	12	N, or "EXPIRED"
2590	S-T Gain or Loss - 2	SCH D 1(f)	12	N
2600	S-T Description of Property - 3	SCH D 1(a)	15	AN
2610	S-T Date Acquired - 3	SCH D 1(b)	8	'See 1st Occ.'
2620	S-T Date Sold - 3	SCH D 1(c)	8	YYYYMMDD
2630	S-T Sales Price - 3	SCH D 1(d)	12	N, or "EXPIRED"
2640	S-T Cost or Other Basis - 3	SCH D 1(e)	12	N, or "EXPIRED"
2650	S-T Gain or Loss - 3	SCH D 1(f)	12	N
2660	S-T Description of Property - 4	SCH D 1(a)	15	AN
2670	S-T Date Acquired - 4	SCH D 1(b)	8	'See 1st Occ.'
2680	S-T Date Sold - 4	SCH D 1(c)	8	YYYYMMDD
2690	S-T Sales Price - 4	SCH D 1(d)	12	N, or "EXPIRED"
2700	S-T Cost or Other Basis - 4	SCH D 1(e)	12	N, or "EXPIRED"
2710	S-T Gain or Loss - 4	SCH D 1(f)	12	N
2715	Reserved		6	Blank
2720	S-T Capital Gain From Installment Sales	SCH D 2(f)	12	N
2730	S-T Capital Gain (Loss) Like-Kind Exchange	SCH D 3(f)	12	N

FORM 8865 PAGE 3 Return of U.S. Persons With Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
2740	Partnership's Share Net S-T Capital Gain (Loss)	SCH D 4(f)	12	N
2750	Net S-T Capital Gain (Loss)	SCH D 5(f)	12	N
*2760	L-T Description of Property	SCH D 6(a)	15	AN or "LTCGL" or blank
+2770	L-T Date Acquired	SCH D 6(b)	8	YYYYMMDD, or "INHERIT", or "VARIOUS"
+2780	L-T Date Sold	SCH D 6(c)	8	YYYYMMDD
+2790	L-T Sales Price	SCH D 6(d)	12	N, or "EXPIRED"
+2800	L-T Cost or Other Basis	SCH D 6(e)	12	N, or "EXPIRED"
+2810	L-T Gain or Loss	SCH D 6(f)	12	N
2830	L-T Description of Property - 2	SCH D 6(a)	15	AN
2840	L-T Date Acquired - 2	SCH D 6(b)	8	'See 1st Occ.'
2850	L-T Date Sold - 2	SCH D 6(c)	8	YYYYMMDD
2860	L-T Sales Price - 2	SCH D 6(d)	12	N, or "EXPIRED"
2870	L-T Cost or Other Basis - 2	SCH D 6(e)	12	N, or "EXPIRED"
2880	L-T Gain or Loss - 2	SCH D 6(f)	12	N
2900	L-T Description of Property - 3	SCH D 6(a)	15	AN
2910	L-T Date Acquired - 3	SCH D 6(b)	8	'See 1st Occ.'
2920	L-T Date Sold - 3	SCH D 6(c)	8	YYYYMMDD

FORM 8865 PAGE 3 Return of U.S. Persons With Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
2930	L-T Sales Price - 3	SCH D 6(d)	12	N, or "EXPIRED"
2940	L-T Cost or Other Basis - 3	SCH D 6(e)	12	N, or "EXPIRED"
2950	L-T Gain or Loss - 3	SCH D 6(f)	12	N
2970	L-T Description of Property - 4	SCH D 6(a)	15	AN
2980	L-T Date Acquired - 4	SCH D 6(b)	8	'See 1st Occ.'
2990	L-T Date Sold - 4	SCH D 6(c)	8	YYYYMMDD
3000	L-T Sales Price - 4	SCH D 6(d)	12	N, or "EXPIRED"
3010	L-T Cost or Other Basis - 4	SCH D 6(e)	12	N, or "EXPIRED"
3020	L-T Gain or Loss - 4	SCH D 6(f)	12	N
3035	Reserved		6	Blank
3040	L-T Capital Gain Installment Sales Gain (Loss)	SCH D 7(f)	12	N
3060	Long-term Capital Gain Like-Kind Exchange Gain	SCH D 8(f)	12	N
3080	Partnership's Share Net L-T Capital Gain (Loss)	SCH D 9(f)	12	N
3100	Capital Gain Distributions	SCH D10(f)	12	N
3130	Net Long-Term Capital Gain (Loss)	SCH D11(f)	12	N
@3135	Form 8865, Page 3, Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM 8865 PAGE 4 Return of U.S. Persons with Respect to Certain...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1006" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
3140	Record ID		6	"FRMbbb"
3141	Form Number		6	"8865bb"
3142	Page Number		5	"PG04b"
3143	Taxpayer Identification Number		9	N (Primary SSN)
3144	Filler		1	Blank
3145	Form Occurrence Number		7	N 0000001 - 0000005
3150	Ordinary Business Income (Loss)	SCH K 1	12	N
3160	Net Income (Loss) from Rental	SCH K 2	12	N
3170	Gross Income from Other Rental Activities	SCH K 3a	12	N
3180	Expenses from Other Rental Activities	SCH K 3b	12	N
@3185	Expenses (Attach Schedule)	SCH K 3b	6	"STMbnn" or blank
3190	Net Income (Loss) from Other Rental Activities	SCH K 3c	12	N
3196	Guaranteed Payments	SCH K 4	12	N
3200	Interest Income	SCH K 5	12	N

FORM 8865 PAGE 4 Return of U.S. Persons with Respect to Certain...

Field No.	Identification	Form Ref.	Length	Field Description
3210	Ordinary Dividends	SCH K 6a	12	N
3216	Qualified Dividends	SCH K 6b	12	N
3220	Royalty Income	SCH K 7	12	N
3230	Net S-T Capital Gain (Loss)	SCH K 8	12	N
3240	Net L-T Capital Gain (Loss)	SCH K 9a	12	N
3250	Collectibles (28%) Gain (Loss)	SCH K 9b	12	N
3260	Unrecaptured Section 1250 Gain	SCH K 9c	12	N
@3265	Section 1250 Gain Attach. Schedule	SCH K 9c	6	"STMbnn" or blank
3270	Net Section 1231 Gain (Loss)	SCH K 10	12	N
3280	Other Income (Loss)	SCH K 11	12	N
3282	Other Income (Loss) Explanation	SCH K 11	20	AN
@3285	Other Income (Loss) (Attach Schedule)	SCH K 11	6	"STMbnn" or blank
3290	Section 179 Deduction	SCH K 12	12	N
3300	Contributions	SCH K 13a	12	N
@3305	Contributions (Attach Schedule)	SCH K 13a	6	"STMBnn" or blank
3320	Investment Interest Expense	SCH K 13b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
*3330	Section 59(e)(2) Expenditures Type	SCHK13c(1)	20	AN, "STMbnn" or blank |
+3340	Section 59(e)(2) Expenditures Amount	SCHK13c(2)	12	N |
@3345	Expenditures Attach	SCHK13c(2)	6	"STMbnn" or blank |
3350	Other Deductions	SCH K 13d	12	N |
3352	Other Deductions Explanation	SCH K 13d	20	AN |
@3355	Other Deductions (Attach Schedule)	SCH K 13d	6	"STMbnn" or blank |
3360	Self-employment Net Earnings	SCH K 14a	12	N
3370	Farming or Fishing Gross Income	SCH K 14b	12	N
3380	Nonfarm Gross Income	SCH K 14c	12	N
3390	Low-income Housing Credit-Section 42(J)(5)	SCH K 15a	12	N
@3395	Line 15a Attachment	SCH K 15a	6	"STMbnn" or blank
3400	Low-income Housing Credit Other	SCH K 15b	12	N
@3405	Line 15b Attachment	SCH K 15b	6	"STMbnn" or blank
3410	Rehabilitation Expenditures Rental Real Estate	SCH K 15c	12	N
@3415	Rental Real Estate Attachment	SCH K 15c	6	"STMbnn" or blank
*3430	Other Rental Real Estate Credits	SCH K 15d	12	N or "STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
+3440	Type of Rental Credit	SCH K 15d	15	AN
3445	Statement Reference - BMF Use Only	SCH K 15d	6	Blank
*3460	Other Rental Credits	SCH K 15e	12	N or "STMbnn" or blank
+3470	Type of Other Rental Credit	SCH K 15e	15	AN
3475	Statement Reference - BMF Use Only	SCH K 15e	6	Blank
*3490	Other Credits	SCH K 15f	12	N or "STMbnn" or blank
+3500	Type of Other Credit	SCH K 15f	20	AN |
@3505	Other Credits Attach Schedule	SCH K 15f	6	"STMbnn" or blank
3520	Name of Foreign Country or U.S. Possession	SCH K 16a	35	AN
@3525	Foreign Country Attachment	SCH K 16a	6	"STMbnn" or blank
3530	Gross Income from All Sources	SCH K 16b	12	N
3540	Gross Income Sourced at Partner Level	SCH K 16c	12	N
@3545	Schedule of Reductions	SCH K 16c	6	"STMbnn" or blank
3550	Passive Income	SCH K 16d	12	N
3560	Listed Categories Income	SCH K 16e	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
@3565	Listed Categories Income (Attach Schedule)	SCH K 16e	6	"STMbnn" or blank
3570	General Limitation Income	SCH K 16f	12	N
3580	Interest Expense at Partner Level	SCH K 16g	12	N
3590	Other at Partner Level	SCH K 16h	12	N
3600	Passive Deductions	SCH K 16i	12	N
3610	Listed Categories Deductions	SCH K 16j	12	N
@3615	Listed Categories Deductions (Attach Schedule)	SCH K 16j	6	"STMbnn" or blank
3620	General Limitation Deductions	SCH K 16k	12	N
3630	Foreign Taxes (Paid) Box	SCH K 16l	1	"X" or blank |
3640	Foreign Taxes (Accrued) Box	SCH K 16l	1	"X" or blank |
3650	Foreign Taxes Paid Amount	SCH K 16l	12	N |
3660	Reduction in Taxes	SCH K 16m	12	N
@3665	Reduction in Taxes (Attach Schedule)	SCH K 16m	6	"STMbnn" or blank
@3667	Other Foreign Tax Information	SCH K 16n	6	"STMbnn" or blank |
3670	Depreciation Adjustment	SCH K 17a	12	N

FORM 8865 PAGE 4 Return of U.S. Persons with Respect to Certain...

Field No.	Identification	Form Ref.	Length	Field Description
3680	Adjusted Gain or Loss	SCH K 17b	12	N
@3685	Adjusted Gain or Loss Attachment	SCH K 17b	6	"STMbnn" or blank
3690	Depletion (Other than Oil and Gas)	SCH K 17c	12	N
3700	Gross Income Oil, Gas & Geothermal Properties	SCH K 17d	12	N
@3705	Oil, Gas & Geothermal Attachment	SCH K 17d	6	"STMbnn" or blank
3710	Deductions Oil, Gas & Geothermal Prop.	SCH K 17e	12	N
@3715	Deductions Oil, Gas Attachment	SCH K 17e	6	"STMbnn" or blank
3720	Other AMT Items	SCH K 17f	12	N
@3725	Other AMT Items (Attach Schedule)	SCH K 17f	6	"STMbnn" or blank
3730	Tax-Exempt Interest Income	SCH K 18a	12	N
3740	Other Tax-Exempt Income	SCH K 18b	12	N
3746	Nondeductible Expenses	SCH K 18c	12	N
3750	Distributions of Money	SCH K 19a	12	N
@3755	Adjusted Basis & FMV of Securities (Attach)	SCH K 19a	6	"STMbnn" or blank

FORM 8865 PAGE 4 Return of U.S. Persons with Respect to Certain...

Field No.	Identification	Form Ref.	Length	Field Description
3760	Distributions Other property	SCH K 19b	12	N
@3765	Adjusted Basis & FMV of Property (Attach)	SCH K 19b	6	"STMbnn" or blank
3770	Investment Income	SCH K 20a	12	N
3780	Investment Expenses	SCH K 20b	12	N
@3785	Other Items & Amounts (Attach Schedule)	SCH K 20c	6	"STMbnn" or blank
@3789	Form 8865 Page 4 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM 8865 PAGE 5 Return of U.S. Persons with Respect to Certain ...

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

Field No.	Identification	Form Ref.	Length	Field Description
3870	Less Allowance For Bad Debts End Of Tax Year	SCH L2b(d)	12	N
3880	Inventories Beginning Of Tax Year	SCH L 3(b)	12	N
3890	Inventories End Of Tax Year	SCH L3(d)	12	N
3900	U.S. Government Obligations Beginning Of Tax Year	SCH L 4(b)	12	N
3910	U.S. Government Obligations End Of Tax Year	SCH L 4(d)	12	N
3920	Tax-Exempt Securities Beginning Of Tax Year	SCH L 5(b)	12	N
3930	Tax-Exempt Securities End Of Tax Year	SCH L 5(d)	12	N
3940	Other Current Assets Beginning Of Tax Year	SCH L 6(b)	12	N
3950	Other Current Assets End Of Tax Year	SCH L 6(d)	12	N
@3955	Other Current Assets (Attach Schedule)	SCH L 6	6	"STMbnn" or blank
3960	Mortgage & Real Estate Loans Beginning Of Tax Year	SCH L 7(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
3970	Mortgage & Real Estate Loans End Of Tax Year	SCH L 7(d)	12	N
3980	Other Investment Beginning Of Tax Year	SCH L 8(b)	12	N
3990	Other Investments End Of Tax Year	SCH L 8(d)	12	N
@3995	Other Investments (Attach Schedule)	SCH L 8	6	"STMbnn" or blank
4000	Buildings & Other Assets Beginning Of Tax Year	SCH L9a(a)	12	N
4010	Buildings & Other Depreciable Assets End Of TY	SCH L9a(c)	12	N
4020	Less Accumulated Depreciation Beg. Of Tax Year	SCH L9b(a)	12	N
4030	Less Depreciation Beginning Of Tax Year	SCH L9b(b)	12	N
4040	Less Accumulated Depreciation End Of Tax Year	SCH L9b(c)	12	N
4050	Less Depreciation End of Tax Year	SCH L9b(d)	12	N
4060	Depletable Assets Beginning Of Tax Year	SCHL10a(a)	12	N
4070	Depletable Assets End Of Tax Year	SCHL10a(c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
4080	Less Accumulated Depletion Beginning Of Tax Year	SCHL10b(a)	12	N
4090	Less Depletion Beginning Of Tax Year	SCHL10b(b)	12	N
4100	Less Accumulated Depletion End of Tax Year	SCHL10b(c)	12	N
4110	Less Depletion End of Tax Year	SCHL10b(d)	12	N
4120	Land Beginning Of Tax Year	SCHL11(b)	12	N
4130	Land End Of Tax Year	SCHL11(d)	12	N
4140	Intangible Assets Beginning Of Tax Year	SCHL12a(a)	12	N
4150	Intangible Assets End Of Tax Year	SCHL12a(c)	12	N
4160	Less Accumulated Amortization Beg. Of Tax Year	SCHL12b(a)	12	N
4170	Less Amortization Beginning Of Tax Year	SCHL12b(b)	12	N
4180	Less Accumulated Amortization End Of Year	SCHL12b(c)	12	N
4190	Less Amortization End Of Tax Year	SCHL12b(d)	12	N
4200	Other Assets Beginning Of Tax Year	SCHL13(b)	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
4210	Other Assets End Of Tax Year	SCH L13(d)	12	N
@4215	Other Assets (Attach Schedule)	SCH L 13	6	"STMbnn" or blank
4220	Total Assets Beginning Of Tax Year	SCH L14(b)	12	N
4230	Total Assets End Of Tax Year	SCH L14(d)	12	N
4240	Accounts Payable Beginning Of Tax Year	SCH L15(b)	12	N
4250	Accounts Payable End Of Tax Year	SCH L15(d)	12	N
4260	Mortgages Payable Less Than 1 Year BOY	SCHL16(b)	12	N
4270	Mortgages Payable Less Than 1 Year EOY	SCH L16(d)	12	N
4280	Other Current Liabilities Beginning Of Tax Year	SCH L17(b)	12	N
4285	Reserved	SCH L17(b)	6	Blank
4290	Other Current Liabilities End Of Tax Year	SCH L17(d)	12	N
@4295	Other Current Liabilities (Attach Schedule)	SCH L 17	6	"STMbnn" or blank
4300	All Nonrecourse Loans Beginning Of Tax Year	SCH L18(b)	12	N

FORM 8865 PAGE 5 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
4310	All Nonrecourse Loans End Of Tax Year	SCH L18(d)	12	N
4320	Mortgage Payable 1 Year Or More BOY	SCH L19(b)	12	N
4330	Mortgages Payable in 1 Year Or More EOY	SCH L19(d)	12	N
4340	Other Liabilities Beginning Of Tax Year	SCH L20(b)	12	N
4350	Other Liabilities End Of Tax Year	SCH L20(d)	12	N
@4355	Other Liabilities (Attach Schedule)	SCH L 20	6	"STMbnn" or blank
4360	Partner's Capital Accounts Beginning Of Tax Year	SCH L21(b)	12	N
4370	Partner's Capital Accounts End Of Tax Year	SCH L21(d)	12	N
4380	Total Liabilities & Capital Beginning Of Tax Year	SCH L22(b)	12	N
4390	Total Liabilities & Capital End Of Tax Year	SCH L22(d)	12	N
@4395	Form 8865 Page 5 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM 8865 PAGE 6 Return of U.S. Persons with Respect to Certain ...

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

FORM 8865 PAGE 6 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
4480	General Limitation Income Category BOY	SCH M2c(a)	12	N
4490	General Limitation Income Category End Of Tax Year	SCH M2c(b)	12	N
4500	Net Income (Loss) Per Books	SCH M-1 1	12	N
4510	Income Included On Schedule K	SCH M-1 2	12	N
@4515	Income Included On Schedule K (Itemize)	SCH M-1 2	6	"STMbnn" or blank
4520	Guaranteed Payments	SCH M-1 3	12	N
4530	Depreciation Expenses	SCH M-1 4a	12	N
4540	Travel & Entertainment	SCH M-1 4b	12	N
@4545	Attach Statement For Other Expenses	SCH M-1 4	6	"STMbnn" or blank
4550	Total For Other Expenses	SCH M-1 4b	12	N
4560	Total Expenses Line 4	SCH M-1 4b	12	N
4570	Add Lines 1-4	SCH M-1 5	12	N
4580	Tax Exempt Interest	SCH M-1 6a	12	N
@4585	Attach Statement For Other Income	SCH M-1 6a	6	"STMbnn" or blank
4590	Total For Other Income	SCH M-1 6a	12	N
4600	Total Income Line 6a	SCH M-1 6a	12	N

FORM 8865 PAGE 6 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
4610	Depreciation Deductions	SCH M-1 7a	12	N
@4615	Attach Statement For Other Deductions	SCH M-1 7a	6	"STMbnn" or blank
4620	Total For Other Deductions	SCH M-1 7a	12	N
4630	Total Deductions Line 7a	SCH M-1 7a	12	N
4640	Add Lines 6 And 7	SCH M-1 8	12	N
4650	Income (Loss)	SCH M-1 9	12	N
4660	Capital Accounts Balance Beginning Of Year	SCH M-2 1	12	N
4670	Capital Contributed During Year - Cash	SCH M-2 2a	12	N
4675	Capital Contributed During Year - Property	SCH M-2 2b	12	N
4680	Net Income (Loss) Per Books	SCH M-2 3	12	N
@4685	Other Increases (itemize)	SCH M-2 4	6	"STMbnn" or blank
4690	Total Other Increases	SCH M-2 4	12	N
4700	Capital Accounts. Add Lines 1-4	SCH M-2 5	12	N
4710	Distributions: Cash	SCH M-2 6a	12	N
4720	Distributions: Property	SCH M-2 6b	12	N

FORM 8865 PAGE 6 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.		Length	Field Description
@4725	Other Decreases (Itemize)	SCH M-2	7	6	"STMbnn" or blank
4730	Total Other Decreases	SCH M-2	7	12	N
4740	Capital Accounts. Add Lines 6 And 7	SCH M-2	8	12	N
4750	Capital Accounts. Balance End Of Year	SCH M-2	9	12	N
@4755	Reconcile Schedule L Differences Attachment	SCH M-2		6	"STMbnn" or blank
@4757	Form 8865 Page 6 Global Statement			6	"STMbnn" or blank
	Record Terminus Character			1	Value "#"

FORM 8865 PAGE 7 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1057" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
4770	Record ID		6	"FRMbbb"
4771	Form Number		6	"8865bb"
4772	Page Number		5	"PG07b"
4773	Taxpayer Identification Number		9	N (Primary SSN)
4774	Filler		1	Blank
4775	Form Occurrence Number		7	N 0000001 - 0000005
4780	Sales Of Inventory - U.S. Person Filing Return	SCH N 1(a)	12	N
4790	Sales Of Inventory - Domestic Corporation	SCH N 1(b)	12	N
4800	Sales Of Inventory - Foreign Corporation	SCH N 1(c)	12	N
4810	Sales Of Inventory - Person With 10%	SCH N 1(d)	12	N
4820	Sales Of Property Rights U.S. Person Filing Return	SCH N 2(a)	12	N
4830	Sales Of Property Rights Domestic Corporation	SCH N 2(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
4840	Sales Of Property Rights Foreign Corporation	SCH N 2(c)	12	N
4850	Sales Of Property Rights Person With 10%	SCH N 2(d)	12	N
4860	Compensation Received U.S. Person Filing Return	SCH N 3(a)	12	N
4870	Compensation Received-Domestic Corporation	SCH N 3(b)	12	N
4880	Compensation Received-Foreign Corporation	SCH N 3(c)	12	N
4890	Compensation Received-Person With 10%	SCH N 3(d)	12	N
4900	Commissions Received-U.S. Person Filing Return	SCH N 4(a)	12	N
4910	Commissions Received-Domestic Corporation	SCH N 4(b)	12	N
4920	Commissions Received-Foreign Corporation	SCH N 4(c)	12	N
4930	Commissions Received Person With 10%	SCH N 4(d)	12	N
4940	Rents Received-U.S. Person	SCH N 5(a)	12	N
4950	Rents Received-Domestic Corporation	SCH N 5(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
4960	Rents Received-Foreign Corporation	SCH N 5(c)	12	N
4970	Rents Received-Person With 10%	SCH N 5(d)	12	N
4980	Distributions Received-U.S. Person Filing Return	SCH N 6(a)	12	N
4990	Distributions Received-Domestic Corporation	SCH N 6(b)	12	N
5000	Distributions Received-Foreign Corporation	SCH N 6(c)	12	N
5010	Distributions Received-Person With 10%	SCH N 6(d)	12	N
5020	Interest Received-U.S. Person Filing Return	SCH N 7(a)	12	N
5030	Interest Received-Domestic Corporation	SCH N 7(b)	12	N
5040	Interest Received-Foreign Corporation	SCH N 7(c)	12	N
5050	Interest Received-Person With 10%	SCH N 7(d)	12	N
5060	Other U.S. Person	SCH N 8(a)	12	N
5070	Other Domestic Corporation	SCH N 8(b)	12	N
5080	Other Foreign Corporation	SCH N 8(c)	12	N
5090	Other Person With 10%	SCH N 8(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
5100	Add Lines 1-8 - U.S. Person	SCH N 9(a)	12	N
5110	Add Lines 1-8 - Domestic Corporation	SCH N 9(b)	12	N
5120	Add Lines 1-8 - Foreign Corporation	SCH N 9(c)	12	N
5130	Add Lines 1-8 - Person With 10%	SCH N 9(d)	12	N
5140	Purchases Of Inventory - U.S. Person	SCH N10(a)	12	N
5150	Purchases Of Inventory - Domestic Corporation	SCH N10(b)	12	N
5160	Purchases Of Inventory - Foreign Corporation	SCH N10(c)	12	N
5170	Purchases Of Inventory - Person With 10%	SCH N10(d)	12	N
5180	Purchases Of Tangible Property - U.S. Person	SCH N11(a)	12	N
5190	Purchases Of Tangible Property- Domestic Corp.	SCH N11(b)	12	N
5200	Purchases Of Tangible Property- Foreign Corporation	SCH N11(c)	12	N
5210	Purchases Of Tangible Property- Person With 10%	SCH N11(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
5220	Purchases Of Property Rights- U.S. Person	SCH N12(a)	12	N
5230	Purchases Of Property Rights- Domestic Corporation	SCH N12(b)	12	N
5240	Purchases Of Property Rights- Foreign Corporation	SCH N12(c)	12	N
5250	Purchases Of Property Rights- Person With 10%	SCH N12(d)	12	N
5260	Compensation Paid- U.S. Person	SCH N13(a)	12	N
5270	Compensation Paid- Domestic Corporation	SCH N13(b)	12	N
5280	Compensation Paid- Foreign Corporation	SCH N13(c)	12	N
5290	Compensation Paid Person With 10%	SCH N13(d)	12	N
5300	Commissions Paid- U.S. Person	SCH N14(a)	12	N
5310	Commissions Paid- Domestic Corporation	SCH N14(b)	12	N
5320	Commissions Paid- Foreign Corporation	SCH N14(c)	12	N
5330	Commissions Paid- Person With 10%	SCH N14(d)	12	N
5340	Rents Paid - U.S. Person	SCH N15(a)	12	N
5350	Rents Paid-Domestic Corporation	SCH N15(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
5360	Rents Paid Foreign Corporation	SCH N15(c)	12	N
5370	Rents Paid Person With 10%	SCH N15(d)	12	N
5380	Distributions Paid- U.S. Person	SCH N16(a)	12	N
5390	Distributions Paid - Domestic Corporation	SCH N16(b)	12	N
5400	Distributions Paid- Foreign Corporation	SCH N16(c)	12	N
5410	Distributions Paid - Person With 10%	SCH N16(d)	12	N
5420	Interest Paid - U.S. Person	SCH N17(a)	12	N
5430	Interest Paid - Domestic Corporation	SCH N17(b)	12	N
5440	Interest Paid - Foreign Corporation	SCH N17(c)	12	N
5450	Interest Paid - Person With 10%	SCH N17(d)	12	N
5460	Other Paid - U.S. Person	SCH N18(a)	12	N
5470	Other Paid - Domestic Corporation	SCH N18(b)	12	N
5480	Other Paid - Foreign Corporation	SCH N18(c)	12	N
5490	Other Paid - Person With 10%	SCH N18(d)	12	N
5500	Add Lines 10-18 - U.S. Person	SCH N19(a)	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
5510	Add Lines 10-18 - Domestic Corporation	SCH N19(b)	12	N
5520	Add Lines 10-18 - Foreign Corporation	SCH N19(c)	12	N
5530	Add Lines 10-18 - Person With 10%	SCH N19(d)	12	N
5540	Amounts Borrowed - U.S. Person	SCH N20(a)	12	N
5550	Amounts Borrowed- Domestic Corporation	SCH N20(b)	12	N
5560	Amounts Borrowed - Foreign Corporation	SCH N20(c)	12	N
5570	Amounts Borrowed - Person With 10%	SCH N20(d)	12	N
5580	Amounts Loaned - U.S Person	SCH N21(a)	12	N
5590	Amounts Loaned - Domestic Corporation	SCH N21(b)	12	N
5600	Amounts Loaned- Foreign Corporation	SCH N21(c)	12	N
5610	Amounts Loaned - Person With 10%	SCH N21(d)	12	N
@5615	Form 8865 Page 7 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1567" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbK1"
0001	Schedule Type		6	"8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000010
0010	Tax Year Beginning		8	YYYYMMDD
0020	Tax Year Ending		8	YYYYMMDD
0030	Final K-1		1	"X" or blank
0040	Amended K-1		1	NO ENTRY
0100	Partnership's Identifying Number (EIN or SSN)	A	9	N or blank
0110	Partnership's Name 1	B	35	AN
0120	Partnership's Name 2	B	35	AN
0130	Partnership's Address 1	B	35	AN
0140	Partnership's Address 2	B	35	AN
0150	Partnership's City	B	22	AN

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

Field No.	Identification	Form Ref.	Length	Field Description
0160	Partnership Foreign City, State or Province	B	35	AN
0170	Partnership's State	B	2	A or ".b"
0180	Partnership Foreign Country	B	22	AN
0190	Partnership's Zip Code	B	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0300	Partner's Identifying Number	C	9	N, "APPLD FOR" or "FOREIGNUS"
0310	Partner's Name 1	D	35	AN
0320	Partner's Name 2	D	35	AN
0330	Partner's Address 1	D	35	AN
0340	Partner's Address 2	D	35	AN
0350	Partner's City	D	22	AN
0360	Partner Foreign City, State or Province	D	35	AN
0370	Partner's State	D	2	A or ".b"
0380	Partner Foreign Country	D	22	AN
0390	Partner's Zip Code	D	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0500	Partner's % of Profit BOY	E	6	R or blank
0510	Partner's % of Profit EOY	E	6	R or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
0520	Partner's % of Loss BOY	E	6	R or blank
0530	Partner's % of Loss EOY	E	6	R or blank
0540	Partner's % of Capital BOY	E	6	R or blank
0550	Partner's % of Capital EOY	E	6	R or blank
0560	Partner's % of Deductions BOY	E	6	R or blank
0570	Partner's % of Deductions EOY	E	6	R or blank
0600	Partner's Beginning Capital Account	F	12	N
0610	Partner's Capital Contributed	F	12	N
0620	Partner's CY Increase (Decrease)	F	12	N
0630	Partner's Withdrawals & Distributions	F	12	N
0640	Partner's Ending Capital Account	F	12	N
0650	Tax Basis	F	1	"X" or blank
0660	GAAP	F	1	"X" or blank
0670	Section 704(b) Book	F	1	"X" or blank
0680	Other (Explain)	F	1	"X" or blank
@0685	Other Explanation	F	6	"STMbnn" or blank
0799	Asterisk Line 1	1	1	"*" or blank

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

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

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

Field No.	Identification	Form Ref.	Length	Field Description
0860	Qualified Dividends	6b	12	N
@0865	Qualified Dividends Attach.	6b	6	"STMbnn" or blank
0869	Asterisk Line 7	7	1	"*" or blank
0870	Royalties	7	12	N
@0875	Royalties Attach.	7	6	"STMbnn" or blank
0879	Aterisk Line 8	8	1	"*" or blank
0880	Short Term Capital Gain (Loss)	8	12	N
@0885	S-T Capital Gain Attach.	8	6	"STMbnn" or blank
0889	Aterisk Line 9a	9a	1	"*" or blank
0890	Long Term Capital Gain (Loss)	9a	12	N
@0895	L-T Capital Gain Attach.	9a	6	"STMbnn" or blank
0899	Asterisk Line 9b	9b	1	"*" or blank
0900	Collectibles (28%) Gain (Loss)	9b	12	N
@0905	Collectibles Gain Attach.	9b	6	"STMbnn" or blank
0909	Asterisk Line 9c	9c	1	"*" or blank
0910	Unrecaptured Section 1250 Gain	9c	12	N
@0915	Unrecaptured Sect. 1250 Gain Attach.	9c	6	"STMbnn" or blank
0919	Asterisk Line 10	10	1	"*" or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
0920	Section 1231 Gain (Loss)	10	12	N
@0925	Section 1231 Gain Attach.	10	6	"STMbnn" or blank
1100	Other Income Code 1	11	1	A or blank
1110	Other Income Amount 1	11	12	N
1120	Other Income Code 2	11	1	A or blank
1130	Other Income Amount 2	11	12	N
1140	Other Income Code 3	11	1	A or blank
1150	Other Income Amount 3	11	12	N
1160	Other Income Code 4	11	1	A or blank
1170	Other Income Amount 4	11	12	N
1180	Other Income Code 5	11	1	A or blank
1190	Other Income Amount 5	11	12	N
@1195	Other Income Attached Schedule(s)	11	6	"STMbnn" or blank
@1197	Additional Lines Statement	11	6	"STMbnn" or blank
1219	Asterisk Line 12	12	1	"*" or blank
1220	Section 179 Deduction	12	12	N
@1225	Section 179 Deduction Attach.	12	6	"STMbnn" or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
1300	Other Deductions Code 1	13	1	A or blank
1310	Other Deductions Amount 1	13	12	N
1320	Other Deductions Code 2	13	1	A or blank
1330	Other Deductions Amount 2	13	12	N
1340	Other Deductions Code 3	13	1	A or blank
1350	Other Deductions Amount 3	13	12	N
1360	Other Deductions Code 4	13	1	A or blank
1370	Other Deductions Amount 4	13	12	N
1380	Other Deductions Code 5	13	1	A or blank
1390	Other Deductions Amount 5	13	12	N
@1395	Other Deductions Attached Schedule(s)	13	6	"STMbnn" or blank
@1397	Additional Lines Statement	13	6	"STMbnn" or blank
1430	Self-employment Code 1	14	1	A or blank
1440	Self-employment Amount 1	14	12	N
1450	Self-employment Code 2	14	1	A or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
1460	Self-employment Amount 2	14	12	N
1470	Self-employment Code 3	14	1	A or blank
1480	Self-employment Amount 3	14	12	N
@1485	Self-Employment Attach. Schedule	14	6	"STMbnn" or blank
1500	Credits & Credit Recapture Code 1	15	1	A or blank
1510	Credits & Credit Recapture Amount 1	15	12	N
1520	Credits & Credit Recapture Code 2	15	1	A or blank
1530	Credits & Credit Recapture Amount 2	15	12	N
1540	Credits & Credit Recapture Code 3	15	1	A or blank
1550	Credits & Credit Recapture Amount 3	15	12	N
1560	Credits & Credit Recapture Code 4	15	1	A or blank
1570	Credits & Credit Recapture Amount 4	15	12	N
@1575	Other Credits/ Recapture Attach Schedule(s)	15	6	"STMbnn" or blank
@1577	Additional Lines Statement	15	6	"STMbnn" or blank
1690	Foreign Country Name	16	35	AN or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
1700	Foreign Transactions Code 1	16	1	A or blank
1710	Foreign Transactions Amount 1	16	12	N
1720	Foreign Transactions Code 2	16	1	A or blank
1730	Foreign Transactions Amount 2	16	12	N
1740	Foreign Transactions Code 3	16	1	A or blank
1750	Foreign Transactions Amount 3	16	12	N
1760	Foreign Transactions Code 4	16	1	A or blank
1770	Foreign Transactions Amount 4	16	12	N
1780	Foreign Transactions Code 5	16	1	A or blank
1790	Foreign Transactions Amount 5	16	12	N
1800	Foreign Transactions Code 6	16	1	A or blank
1810	Foreign Transactions Amount 6	16	12	N
1820	Foreign Transactions Code 7	16	1	A or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
1830	Foreign Transactions Amount 7	16	12	N
@1835	Other Foreign Trans Attached Sehedule(s)	16	6	"STMbnn" or blank
@1837	Additional Lines Statement	16	6	"STMbnn" or blank
1900	Alternative Minimum Tax code 1	17	1	A or blank
1910	Alternative Minimum Tax Amount 1	17	12	N
1920	Alternative Minimum Tax Code 2	17	1	A or blank
1930	Alternative Minimum Tax Amount 2	17	12	N
1940	Alternative Minimum Tax Code 3	17	1	A or blank
1950	Alternative Minimum Tax Amount 3	17	12	N
1960	Alternative Minimum Tax Code 4	17	1	A or blank
1970	Alternative Minimum Tax Amount 4	17	12	N
@1975	Alternative Minimum Tax Attached Schedule(s)	17	6	"STMbnn" or blank
@1977	Additional Lines Statement	17	6	"STMbnn" or blank
2100	Tax-exempt Income Code 1	18	1	A or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
2110	Tax-exempt Income Amount 1	18	12	N
2120	Tax-exempt Income Code 2	18	1	A or blank
2130	Tax-exempt Income Amount 2	18	12	N
2140	Tax-exempt Income Code 3	18	1	A or blank
2150	Tax-exempt Income Amount 3	18	12	N
@2155	Tax-Exempt Attach. Schedule	18	6	"STMbnn" or blank
2200	Distributions Code 1	19	1	A or blank
2210	Distributions Amount 1	19	12	N
2220	Distributions Code 2	19	1	A or blank
2230	Distributions Amount 2	19	12	N
@2235	Distributions Attachment	19	6	"STMbnn" or blank
2300	Other Information Code 1	20	1	A or blank
2310	Other Information Amount 1	20	12	N
2320	Other Information Code 2	20	1	A or blank
2330	Other Information Amount 2	20	12	N
2340	Other Information Code 3	20	1	A or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
2350	Other Information Amount 3	20	12	N
2360	Other Information Code 4	20	1	A or blank
2370	Other Information Amount 4	20	12	N
2380	Other Information Code 5	20	1	A or blank
2390	Other Information Amount 5	20	12	N
2400	Other Information Code 6	20	1	A or blank
2410	Other Information Amount 6	20	12	N
@2415	Other Information Attached Schedule(s)	20	6	"STMbnn" or blank
@2417	Additional Lines Statement	20	6	"STMbnn" or blank
@2500	Schedule K-1 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

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

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
+0080	Marketable Securities: FMV On Date Of Transfer	I(c)	12	N
+0090	Marketable Securities: Cost Or Other Basis	I(d)	12	N
+0100	Marketable Securities: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0110	Marketable Securities: Gain Recognized	I(f)	12	N
+0120	Marketable Securities: % Interest In Partnership	I(g)	6	R
+0125	"See Below" Indicator	I(g)	1	"X" or blank
0130	Marketable Securities: Date Of Transfer - 2	I(a)	8	YYYYMMDD
0140	Marketable Securities: No. Items Transferred - 2	I(b)	12	N
0150	Marketable Securities: FMV On Date Of Transfer - 2	I(c)	12	N
0160	Marketable Securities: Cost Or Other Basis - 2	I(d)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
0170	Marketable Securities: 704(c) Allocation Method-2	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0180	Marketable Securities: Gain Recognized - 2	I(f)	12	N
0190	Marketable Securities: % Interest Partnership-2	I(g)	6	R
0195	"See Below" Indicator	I(g)	1	"X" or blank
0200	Marketable Securities: Date Of Transfer - 3	I(a)	8	YYYYMMDD
0210	Marketable Securities: No. Items Transferred - 3	I(b)	12	N
0220	Marketable Securities: FMV On Date Of Transfer - 3	I(c)	12	N
0230	Marketable Securities: Cost Or Other Basis - 3	I(d)	12	N
0240	Marketable Securities: 704(c) Allocation Method-3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0250	Marketable Securities: Gain Recognized - 3	I(f)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
0260	Marketable Securities: % Interest Partnership-3	I(g)	6	R
0265	"See Below" Indicator	I(g)	1	"X" or blank
0270	Marketable Securities: Date Of Transfer - 4	I(a)	8	YYYYMMDD
0280	Marketable Securities: No. Items Transferred - 4	I(b)	12	N
0290	Marketable Securities: FMV On Date Of Transfer - 4	I(c)	12	N
0300	Marketable Securities: Cost Or Other Basis - 4	I(d)	12	N
0310	Marketable Securities: 704(c) Allocation Method-4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0320	Marketable Securities: Gain Recognized - 4	I(f)	12	N
0330	Marketable Securities: % Interest Partnership-4	I(g)	6	R
0335	"See Below" Indicator	I(g)	1	"X" or blank
0337	Statement Reference - BMF Use Only	I	6	Blank

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
*0340	Inventory: Date Of Transfer	I(a)	8	YYYYMMDD or "STMbnn" or blank
+0350	Inventory: Number Of Items Transferred	I(b)	12	N
+0360	Inventory: FMV On Transfer Date	I(c)	12	N
+0370	Inventory: Cost Or Other Basis	I(d)	12	N
+0380	Inventory: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0390	Inventory: Gain Recognized On Transfer	I(f)	12	N
+0400	Inventory: % Interest In Partnership	I(g)	6	R
+0405	"See Below" Indicator	I(g)	1	"X" or blank
0410	Inventory: Date Of Transfer - 2	I(a)	8	YYYYMMDD
0420	Inventory: Number Of Items Transferred - 2	I(b)	12	N
0430	Inventory: FMV On Transfer Date - 2	I(c)	12	N
0440	Inventory: Cost Or Other Basis - 2	I(d)	12	N
0450	Inventory: 704(c) Allocation Method - 2	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
0460	Inventory: Gain Recognized On Transfer - 2	I(f)	12	N
0470	Inventory: % Interest In Partnership - 2	I(g)	6	R
0475	"See Below" Indicator	I(g)	1	"X" or blank
0480	Inventory: Date Of Transfer - 3	I(a)	8	YYYYMMDD
0490	Inventory: Number Of Items Transferred - 3	I(b)	12	N
0500	Inventory: FMV On Transfer Date - 3	I(c)	12	N
0510	Inventory: Cost Or Other Basis - 3	I(d)	12	N
0520	Inventory: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0530	Inventory: Gain Recognized On Transfer - 3	I(f)	12	N
0540	Inventory: % Interest In Partnership - 3	I(g)	6	R
0545	"See Below" Indicator	I(g)	1	"X" or blank
0550	Inventory: Date Of Transfer - 4	I(a)	8	YYYYMMDD

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
0560	Inventory: Number Of Items Transferred - 4	I(b)	12	N
0570	Inventory: FMV On Transfer Date - 4	I(c)	12	N
0580	Inventory: Cost Or Other Basis - 4	I(d)	12	N
0590	Inventory: 704(c) Allocation Method - 4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0600	Inventory: Gain Recognized On Transfer - 4	I(f)	12	N
0610	Inventory: % Interest In Partnership - 4	I(g)	6	R
0615	"See Below" Indicator	I(g)	1	"X" or blank
0617	Statement Reference - BMF Use Only	I	6	Blank
*0620	Tangible Property: Date Of Transfer	I(a)	8	YYYYMMDD, "STMbnn" or blank
+0630	Tangible Property : Number Of Items Transferred	I(b)	12	N
+0640	Tangible Property : FMV On Date of Transfer	I(c)	12	N
+0650	Tangible Property : Cost Or Other Basis	I(d)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
+0660	Tangible Property: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0670	Tangible Property : Gain Recognized	I(f)	12	N
+0680	Tangible Property : % Interest In Parnership	I(g)	6	R
+0685	"See Below" Indicator	I(g)	1	"X" or blank
0690	Tangible Property: Date Of Transfer - 2	I(a)	8	YYYYMMDD
0700	Tangible Property: Number Of Items Transferred-2	I(b)	12	N
0710	Tangible Property: FMV On Date of Transfer - 2	I(c)	12	N
0720	Tangible Property : Cost Or Other Basis - 2	I(d)	12	N
0730	Tangible Property : 704(c) Allocation Method - 2	I(e)	11	AN - VALUES: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0740	Tangible Property: Gain Recognized - 2	I(f)	12	N
0750	Tangible Property: % Interest In Partnership - 2	I(g)	6	R
0755	"See Below" Indicator	I(g)	1	"X" or blank

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
0760	Tangible Property: Date Of Transfer - 3	I(a)	8	YYYYMMDD
0770	Tangible Property: Number Of Items Transferred-3	I(b)	12	N
0780	Tangible Property: FMV On Date of Tranfer - 3	I(c)	12	N
0790	Tangible Property: Cost Or Other Basis - 3	I(d)	12	N
0800	Tangible Property: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0810	Tangible Property: Gain Recognized - 3	I(f)	12	N
0820	Tangible Property: % Interest In Parnership - 3	I(g)	6	R
0825	"See Below" Indicator	I(g)	1	"X" or blank
0830	Tangible Property: Date Of Transfer - 4	I(a)	8	YYYYMMDD
0840	Tangible Property: Number Of Items Transferred-4	I(b)	12	N
0850	Tangible Property: FMV On Date of Transfer - 4	I(c)	12	N
0860	Tangible Property: Cost Or Other Basis - 4	I(d)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
0870	Tangible Property: 704(c) Allocation Method - 4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0890	Tangible Property: Gain Recognized - 4	I(f)	12	N
0900	Tangible Property: % Interest In Partnership - 4	I(g)	6	R
0905	"See Below" Indicator	I(g)	1	"X" or blank
0907	Statement Reference - BMF Use Only	I	6	Blank
*0910	Intangible Property: Date Of Transfer	I(a)	8	YYYYMMDD or "STMbnn" or blank
+0920	Intangible Property: Number Items Transferred	I(b)	12	N
+0930	Intangible Property: FMV On Date Of Transfer	I(c)	12	N
+0940	Intangible Property: Cost Or Other Basis	I(d)	12	N
+0950	Intangible Property: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0960	Intangible Property: Gain Recognized	I(f)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
+0970	Intangible Property: % Interest In Partnership	I(g)	6	R
+0975	"See Below" Indicator	I(g)	1	"X" or blank
0980	Intangible Property: Date Of Transfer - 2	I(a)	8	YYYYMMDD
0990	Intangible Property: Number Items Transferred - 2	I(b)	12	N
1000	Intangible Property: FMV On Date Of Transfer - 2	I(c)	12	N
1010	Intangible Property: Cost Or Other Basis - 2	I(d)	12	N
1020	Intangible Property: 704(c) Allocation Method - 2	I(e)	11	AN - Values "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1030	Intangible Property: Gain Recognized - 2	I(f)	12	N
1040	Intangible Property: % Interest Partnership - 2	I(g)	6	R
1045	"See Below" Indicator	I(g)	1	"X" or blank
1050	Intangible Property: Date Of Transfer - 3	I(a)	8	YYYYMMDD

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
1060	Intangible Property: Number Items Transferred - 3	I(b)	12	N
1070	Intangible Property: FMV On Date Of Transfer - 3	I(c)	12	N
1080	Intangible Property: Cost Or Other Basis - 3	I(d)	12	N
1090	Intangible Property: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1100	Intangible Property: Gain Recognized - 3	I(f)	12	N
1110	Intangible Property: % Interest Partnership - 3	I(g)	6	R
1115	"See Below" Indicator	I(g)	1	"X" or blank
1120	Intangible Property: Date Of Transfer - 4	I(a)	8	YYYYMMDD
1130	Intangible Property: Number Items Transferred - 4	I(b)	12	N
1140	Intangible Property: FMV On Date Of Transfer - 4	I(c)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
1150	Intangible Property: Cost Or Other Basis - 4	I(d)	12	N
1160	Intangible Property: 704(c) Allocation Method - 4	I(e)	11	AN - Values "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1170	Intangible Property: Gain Recognized - 4	I(f)	12	N
1180	Intangible Property: % Interest Partnership - 4	I(g)	6	R
1185	"See Below" Indicator	I(g)	1	"X" or blank
1187	Statement Reference - BMF Use Only	I	6	Blank
*1190	Other Property: Date Of Transfer	I(a)	8	YYYYMMDD or "STMbnn" or blank
+1200	Other Property: Number Of Items Transferred	I(b)	12	N
+1210	Other Property: FMV On Date Of Transfer	I(c)	12	N
+1220	Other Property: Cost Or Other Basis	I(d)	12	N
+1230	Other Property: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+1240	Other Property: Gain Recognized	I(f)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
+1250	Other Property: % Interest In Partnership	I(g)	6	N
+1255	"See Below" Indicator	I(g)	1	"X" or blank
1260	Other Property: Date Of Transfer - 2	I(a)	8	DT
1270	Other Property: Number Of Items Transferred - 2	I(b)	12	N
1280	Other Property: FMV On Date Of Transfer - 2	I(c)	12	N
1290	Other Property: Cost Or Other Basis - 2	I(d)	12	N
1300	Other Property: 704(c) Allocation Method - 2	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", "REMEDIAL"
1310	Other Property: Gain Recognized - 2	I(f)	12	N
1320	Other Property: % Interest In Partnership - 2	I(g)	6	N
1325	"See Below" Indicator	I(g)	1	"X" or blank
1330	Other Property: Date Of Transfer - 3	I(a)	8	YYYYMMDD
1340	Other Property: Number Of Items Transferred - 3	I(b)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
1350	Other Property: FMV On Date Of Transfer - 3	I(c)	12	N
1360	Other Property: Cost Or Other Basis - 3	I(d)	12	N
1370	Other Property: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1380	Other Property: Gain Recognized - 3	I(f)	12	N
1390	Other Property: % Interest In Partnership - 3	I(g)	6	N
1395	"See Below" Indicator	I(g)	1	"X" or blank
1400	Other Property: Date Of Transfer - 4	I(a)	8	YYYYMMDD
1410	Other Property: Number Of Items Transferred - 4	I(b)	12	N
1420	Other Property: FMV On Date Of Transfer - 4	I(c)	12	N
1430	Other Property: Cost Or Other Basis - 4	I(d)	12	N
1440	Other Property: 704(c) Allocation Method - 4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1450	Other Property: Gain Recognized - 4	I(f)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
1460	Other Property: % Interest In Partnership - 4	I(g)	6	N
1465	"See Below" Indicator	I(g)	1	"X" or blank
1467	Statement Reference - BMF Use Only	I	6	Blank
@1470	Supplemental Information	I	6	"STMbnn" or blank
1480	Type Of Property	II(a)	35	AN
@1485	Attach Schedule of 704(c) Property	II(a)	6	"STMbnn" or blank
1490	Date Of Original Transfer	II(b)	8	YYYYMMDD
@1495	Attach Schedule of 704(c) Transfer	II(b)	6	"STMbnn" or blank
1500	Date Of Disposition	II(c)	8	YYYYMMDD
1510	Manner Of Disposition	II(d)	35	AN
1520	Gain Realized By Partnership	II(e)	12	N
1530	Depreciation Recapture Recognized	II(f)	12	N
1540	Gain Allocated To Partner	II(g)	12	N
1550	Depreciation Recapture Allocated	II(h)	12	N
@1555	Attach Schedule of Calculated Amount	II(h)	6	"STMbnn" or blank
1560	Type Of Property - 2	II(a)	35	AN

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
@1565	Attach Schedule of 704(c) Property - 2	II(a)	6	"STMbnn" or blank
1570	Date Of Original Transfer - 2	II(b)	8	YYYYMMDD
@1575	Attach Schedule of 704(c) Transfer - 2	II(b)	6	"STMbnn" or blank
1580	Date Of Disposition	II(c)	8	YYYYMMDD
1590	Manner Of Disposition - 2	II(d)	35	AN
1600	Gain Recognized By Partnership - 2	II(e)	12	N
1610	Depreciation Recapture Recognized - 2	II(f)	12	N
1620	Gain Allocated To Partner - 2	II(g)	12	N
1630	Depreciation Recapture Allocated - 2	II(h)	12	N
@1635	Attach Schedule of Calculated Amount - 2	II(h)	6	"STMbnn" or blank
1640	Type Of Property - 3	II(a)	35	AN
@1645	Attach Schedule of 704(c) Property - 3	II(a)	6	"STMbnn" or blank
1650	Date Of Original Transfer - 3	II(b)	8	YYYYMMDD
@1655	Attach Schedule of 704(c) Transfer-3	II(b)	6	"STMbnn" or blank
1660	Date Of Disposition - 3	II(c)	8	YYYYMMDD

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
1670	Manner Of Disposition - 3	II(d)	35	AN
1680	Gain Recognized By Partnership - 3	II(e)	12	N
1690	Depreciation Recapture Recognized - 3	II(f)	12	N
1700	Gain Allocated To Partner - 3	II(g)	12	N
1710	Depreciation Recapture Allocated - 3	II(h)	12	N
@1715	Attach Schedule of Calculated Amount - 3	II(h)	6	"STMbnn" or blank
1720	Type Of Property - 4	II(a)	35	AN
@1725	Attach Schedule of 704(c) Property - 4	II(a)	6	"STMbnn" or blank
1730	Date Of Original Transfer - 4	II(b)	8	YYYYMMDD
@1735	Attach Schedule of 704(c) Transfer - 4	II(b)	6	"STMbnn" or blank
1740	Date Of Disposition - 4	II(c)	8	YYYYMMDD
1750	Manner Of Disposition - 4	II(d)	35	AN
1760	Gain Recognized By Partnership - 4	II(e)	12	N
1770	Depreciation Recapture Recogniized - 4	II(f)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
1780	Gain Allocated To Partner - 4	II(g)	12	N
1790	Depreciation Recapture Allocated - 4	II(h)	12	N
@1795	Attach Schedule of Calculated Amount - 4	II(h)	6	"STMbnn" or blank
@1797	Part II additional Info	II	6	"STMbnn" or blank
1800	Transfer Subject To Gain - Yes	III	1	"X" or blank
1810	Transfer Subject To Gain - No	III	1	"X" or blank
@1813	Schedule Identifying Transfer	III	6	"STMbnn" or blank
@1815	Global Schedule O Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1365" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbP"
0001	Schedule Type		6	"8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000005
0010	Identifying Number		9	N or blank
0020	Name Of Foreign Partnership		35	AN
*0030	Acquisitions Name	I(a)	35	AN or "STMbnn" or blank
+0040	Acquisitions Address	I(a)	35	AN
*+0050	Acquisitions City	I(a)	22	AN or "STMbnn"
+0060	Acquisitions State	I(a)	2	AN
+0070	Acquisitions Zip Code	I(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
+0080	Acquisitions ID Number	I(a)	9	N
+0090	Date Of Acquisition	I(b)	8	YYYYMMDD
+0100	FMV Of Interest Acquired	I(c)	12	N

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
+0110	Basis In Interest Acquired	I(d)	12	N
*+0120	% Of Interest Before Acquisition	I(e)	6	R or "STMbnn"
+0125	"See Below" Ind.	I(e)	1	"X" or blank
+0130	% Of Interest After Acquisition	I(f)	6	R
+0135	"See Below" Ind.	I(f)	1	"X" or blank
0140	Acquisitions Name - 2	I(a)	35	AN or blank
0150	Acquisitions Address - 2	I(a)	35	AN or blank
0160	Acquisitions City - 2	I(a)	22	AN or blank
0170	Acquisitions State - 2	I(a)	2	AN or blank
0180	Acquisitions Zip Code - 2	I(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0190	Acquisition ID Number - 2	I(a)	9	N or blank
0200	Date Of Acquisition - 2	I(b)	8	YYYYMMDD or blank
0210	FMV Of Interest Acquired - 2	I(c)	12	N or blank
0220	Basis In Interest Acquired - 2	I(d)	12	N or blank
0230	% Of Interest Before Acquisition - 2	I(e)	6	R or blank

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
0235	"See Below" Ind.	I(e)	1	"X" or blank
0240	% Of Interest After Acquisition - 2	I(f)	6	R or blank
0245	"See Below" Ind.	I(f)	1	"X" or blank
0250	Acquisition Name - 3	I(a)	35	AN or blank
0260	Acquisitions Address - 3	I(a)	35	AN or blank
0270	Acquisitions City - 3	I(a)	22	AN or blank
0280	Acquisitions State - 3	I(a)	2	AN or blank
0290	Acquisitions Zip Code - 3	I(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0300	Acquisition ID Number - 3	I(a)	9	N or blank
0310	Date Of Acquisition - 3	I(b)	8	YYYYMMDD or blank
0320	FMV Of Interest Acquired - 3	I(c)	12	N or blank
0330	Basis In Interest Acquired - 3	I(d)	12	N or blank
0340	% Of Interest Before Acquisition - 3	I(e)	6	R or blank
0345	"See Below" Ind.	I(e)	1	"X" or blank
0350	% Of Interest After Acquisition - 3	I(f)	6	R or blank
0355	"See Below" Ind.	I(f)	1	"X" or blank

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
0357	Statement Reference - BMF Use Only	I	6	Blank
*0360	Dispositions Name	II(a)	35	AN or "STMbnn" or blank
+0370	Dispositions Address	II(a)	35	AN
*+0380	Dispositions City	II(a)	22	AN or "STMbnn"
+0390	Dispositions State	II(a)	2	AN
+0400	Dispositions Zip Code	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
+0410	Dispositions ID Number	II(a)	9	N
+0420	Date Of Disposition	II(b)	8	YYYYMMDD
+0430	FMV Of Interest Disposed	II(c)	12	N
+0440	Basis In Interest Disposed	II(d)	12	N
*+0450	% Of Interest Before Disposition	II(e)	6	R or "STMbnn"
+0455	"See Below" Ind.	I(e)	1	"X" or blank
+0460	% Of Interest After Disposition	II(f)	6	R
+0465	"See Below" Ind.	II(f)	1	"X" or blank
0470	Dispositions Name - 2	II(a)	35	AN or blank
0480	Dispositions Address - 2	II(a)	35	AN or blank
0490	Dispositions City - 2	II(a)	22	AN or blank

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
0500	Dispositions State - 2	II(a)	2	AN or blank
0510	Dispositions Zip Code - 2	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0520	Dispositions ID Number - 2	II(a)	9	N or blank
0530	Date Of Disposition - 2	II(b)	8	YYYYMMDD or blank
0540	FMV Or Interest Disposed - 2	II(c)	12	N or blank
0550	Basis In Interest Disposed - 2	II(d)	12	N or blank
0560	% Of Interest Before Disposition - 2	II(e)	6	R or blank
0565	"See Below" Ind.	II(e)	1	"X" or blank
0570	% Of Interest After Disposition - 2	II(f)	6	R or blank
0575	"See Below" Ind.	I(e)	1	"X" or blank
0580	Dipositions Name - 3	II(a)	35	AN or blank
0590	Dispositions Address - 3	II(a)	35	AN or blank
0600	Dispositions City - 3	II(a)	22	AN or blank
0610	Dispositions State - 3	II(a)	2	AN or blank
0620	Dispositions Zip Code - 3	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
0630	Dispositions ID Number -3	II(a)	9	N or blank
0640	Date Of Disposition - 3	II(b)	8	YYYYMMDD or blank
0650	FMV Of Interest Disposed - 3	II(c)	12	N or blank
0660	Basis In Interest Disposed - 3	II(d)	12	N or blank
0670	% Of Interest Before Disposition - 3	II(e)	6	R or blank
0675	"See Below" Ind.	I(e)	1	"X" or blank
0680	% Of Interest After Disposition - 3	II(f)	6	R or blank
0685	"See Below" Ind.	II(f)	1	"X" or blank
0687	Statement Reference - BMF Use Only	I	6	Blank
*0690	Description Of Change	III(a)	50	AN or "STMbnn" or blank
+0700	Date Of Change	III(b)	8	YYYYMMDD
+0710	FMV Of Interest Changed	III(c)	12	N
*+0720	Basis In Interest Changed	III(d)	12	N or "STMbnn"
+0730	% Of Interest Before Change	III(e)	6	R
+0735	"See Below" Ind.	III(e)	1	"X" or blank
+0740	% Of Interest After Change	III(f)	6	R

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
+0745	"See Below" Ind.	III(f)	1	"X" or blank
0750	Description Of Change - 2	III(a)	50	AN or blank
0760	Date Of Change	III(b)	8	YYYYMMDD or blank
0770	FMV Of Interest Changed - 2	III(c)	12	N or blank
0780	Basis In Interest Changed - 2	III(d)	12	N or blank
0790	% Of Interest Before Change - 2	III(e)	6	R or blank
0795	"See Below" Ind.	III(e)	1	"X" or blank
0800	% Of Interest After Change - 2	III(f)	6	R or blank
0805	"See Below" Ind.	III(f)	1	"X" or blank
0810	Description Of Change - 3	III(a)	50	AN or blank
0820	Date Of Change - 3	III(b)	8	YYYYMMDD or blank
0830	FMV Of Interest Changed - 3	III(c)	12	N or blank
0840	Basis In Interest Changed - 3	III(d)	12	N or blank
0850	% Of Interest Before Change - 3	III(e)	6	R or blank
0855	"See Below" Ind.	III(e)	1	"X" or blank
0860	% Of Interest After Change - 3	III(f)	6	R or blank
0865	"See Below" Ind.	III(f)	1	"X" or blank
0867	Statement Reference - BMF Use Only	I	6	Blank
@0870	Supplemental Information	IV	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM 8866 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0549" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8866bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000005
0010	Filing Year Beginning		8	YYYYMMDD or blank
0020	Filing Year Ending		8	YYYYMMDD or blank
0080	Identifying Number		9	NO ENTRY
0090	Type of Taxpayer: Corporation	B	1	"X" or blank
0100	Type of Taxpayer: Individual	B	1	"X" or blank
0110	Type of Taxpayer: Estate or Trust	B	1	"X" or blank
0120	Type of Taxpayer: S Corporation	B	1	"X" or blank
0130	Type of Taxpayer: Partnership	B	1	"X" or blank
0140	Name of Entity	C	35	AN or blank

FORM 8866 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
@0145	Schedule of Additional Entity(s)	C	6	"STMbnn" or blank
0150	Employer Identification Number of Entity	C	9	N or blank
0160	Year Ended-1	(a)	6	YYYYMM
0170	Taxable Income/Loss for Prior Year(s)-1	1(a)	12	N
0180	Adjustment to Taxable Income-1	2(a)	12	N
@0185	Schedule of each Separate Property-1	2(a)	6	"STMbnn" or blank
0187	Statement Reference - BMF Use Only	2(a)	6	Blank
0190	Adjusted Taxable Income for Look-Back Purposes-1	3(a)	12	N or blank
0200	Income Tax Liability on Line 3(a) Amount-1	4(a)	12	N or blank
0210	Income Tax Liability on Prior Year(s) Return-1	5(a)	12	N or blank
0220	Increase/Decrease in Prior Year(s) Tax-1	6(a)	12	N
0230	Interest Due on Increase-1	7(a)	12	N or blank
@0235	Explain Interest Comp Line 7	7(a)	6	"STMbnn" or blank

FORM 8866 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
0240	Interest to be Refunded on Decrease-1	8(a)	12	N or blank
@0245	Explain Interest Comp Line 8	8(a)	6	"STMbnn" or blank
0250	Year Ended-2	(b)	6	YYYYMM or blank
0260	Taxable Income/Loss for Prior Year(s)-2	1(b)	12	N or blank
0270	Adjustment to Taxable Income-2	2(b)	12	N or blank
@0275	Schedule of each Separate Property-2	2(b)	6	"STMbnn" or blank
0277	Statement Reference - BMF Use Only	2(b)	6	Blank
0280	Adjusted Taxable Income for Look-Back Purposes-2	3(b)	12	N or blank
0290	Income Tax Liability on Line 3(b) Amount-2	4(b)	12	N or blank
0300	Income Tax Liability on Prior Year(s) Return-2	5(b)	12	N or blank
0310	Increase/Decrease in Prior Year(s) Tax-2	6(b)	12	N or blank
0320	Interest Due on Increase-2	7(b)	12	N or blank
@0325	Explain Interest Comp Line 7-2	7(b)	6	"STMbnn" or blank

FORM 8866 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
0330	Interest to be Refunded on Decrease-2	8(b)	12	N or blank
@0335	Explain Interest Comp Line 8-2	8(b)	6	"STMbnn" or blank
0340	Year Ended-3	(c)	6	YYYYMM or blank
0350	Taxable Income/Loss for Prior Year(s)-3	1(c)	12	N or blank
0360	Adjustment To Taxable Income-3	2(c)	12	N or blank
@0365	Schedule of each Separate Property-3	2(c)	6	"STMbnn" or blank
0367	Statement Reference - BMF Use Only	2(c)	6	Blank
0370	Adjusted Taxable Income For Look-Back Purposes-3	3(c)	12	N or blank
0380	Income Tax Liability on Line 3(c) Amount-3	4(c)	12	N or blank
0390	Income Tax Liability on Prior Year(s) Return-3	5(c)	12	N or blank
0400	Increase/Decrease in Prior Year(s) Tax-3	6(c)	12	N or blank
0410	Interest Due on Increase-3	7(c)	12	N or blank
@0415	Explain Interest Comp Line 7-3	7(c)	6	"STMbnn" or blank

FORM 8866 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
0420	Interest to be Refunded on Decrease-3	8(c)	12	N or blank
@0425	Explain Interest Comp Line 8-3	8(c)	6	"STMbnn" or blank
0430	Total Interest Due on Increase	7(d)	12	N or blank
0440	Total Interest to be Refunded on Decrease	8(d)	12	N or blank
0450	Net Amount of Interest to be Refunded	9(d)	12	NO ENTRY
0460	Net Amount of Interest You Owe	10(d)	12	N or blank
	Record Terminus Character		1	Value "#"

FORM 8873 PAGE 1 Extraterritorial Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0593" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8873bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000010
0010	Identifying Number		9	N
0020	Election Under Section 942(a)(3)	1	1	"X" or blank
@0025	Attachment Election Under Section 942(a)(3)	1	6	"STMbnn" or blank
0030	Election Extraterritorial Income Exclusion FSC	2	1	"X" or blank
@0035	Attachment Election Extraterritorial Exclusion FSC	2	6	"STMbnn" or blank
0040	Election Foreign Corp Treated as Domestic	3	1	"X" or blank
@0045	Attachment Exception Old Earnings and Profits	3	6	"STMbnn" or blank

FORM 8873 PAGE 1 Extraterritorial Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0050	Excepted Foreign Economic Process Yes Box	4a	1	"X" or blank
0055	Excepted Foreign Economic Process No Box	4a	1	"X" or blank
0060	50% Foreign Direct Cost Test	4b(1)	1	"X" or blank
0065	85% Foreign Direct Cost Test	4b(2)	1	"X" or blank
0070	Business Activity Code	5a	6	N
0075	Product or Product Line	5b	50	AN
0080	Aggregate on Form 8873	5c(1)(a)	1	"X" or blank
0085	Aggregate on Tabular Schedule	5c(1)(b)	1	"X" or blank
@0090	Attachment to Tabular Schedule	5c(1)(b)	6	"STMbnn" or blank
0095	Tabular Schedule of Transactions	5c(1)(c)	1	"X" or blank
@0100	Attachment to Schedule of Transactions	5c(1)(c)	6	"STMbnn" or blank
0110	Group of Transactions	5c(2)	1	"X" or blank
@0115	Attachment to Group of Transactions	5c(2)	6	"STMbnn" or blank
0120	Foreign Trade Income Sale Foreign Trade Property	6(a)	12	N

FORM 8873 PAGE 1 Extraterritorial Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0130	Foreign Sale and Leasing Income Amount Outside US	7(b)	12	N
0140	Foreign Trade Income Lease Outside US	8(a)	12	N
0150	Foreigh Sale and Leasing Income Lease Outside US	8(b)	12	N
0160	Foreign Trade Income Sale Services	9(a)	12	N
0170	Foreign Sale and Leasing Income Service Outside US	10(b)	12	N
0180	Foreign Trade Income Lease Services	11(a)	12	N
0190	Foreign Sales and Leasing Income Lease Services	11(b)	12	N
0200	Foreign Trade Income Construction Services	12(a)	12	N
0210	Foreign Trade Income Managerial Services	13(a)	12	N
0220	Amount from Column (a)	14b	12	N
0230	Foreign Trading gross Receipts	15a	12	N
0240	Total of Column (b)	16b	12	N
0250	Inventory Begining of Year Trade	17a(a)	12	N

FORM 8873 PAGE 1 Extraterritorial Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0260	Inventory Begining of Year Sale and Lease	17a(b)	12	N
0270	Purchase Trade	17b(a)	12	N
0280	Purchase Sale and Lease	17b(b)	12	N
0290	Cost of Labor Trade	17c(a)	12	N
0300	Cost of Labor Sale and Lease	17c(b)	12	N
0310	Additional Section 263A Costs Trade	17d(a)	12	N
0320	Additional Section 263A Costs Sale and Lease	17d(b)	12	N
@0325	Attachment to Section 263A Costs	17d	6	"STMbnn" or blank
0330	Other Costs Trade	17e(a)	12	N
0340	Other Costs Sale and Lease	17e(b)	12	N
@0345	Attchment Other Costs	17e	6	"STMbnn" or blank
0350	Total Trade	17f(a)	12	N
0360	Total Sale and Lease	17f(b)	12	N
0370	End of Year Inventory Trade	17g(a)	12	N
0380	End of Year Inventory Sale and Lease	17g(b)	12	N
0390	Subtract End of Year Inventory Trade	17h(a)	12	N

FORM 8873 PAGE 1 Extraterritorial Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0400	Subtract End of Year Inventory Sale and Lease	17h(b)	12	N
0410	Subtract Line 17h from Line 15 Column (a)	18(a)	12	N
0420	Subtract Line 17h from Line 16 Column (b)	18(b)	12	N
0430	Other Expenses and Deductions Trade	19(a)	12	N
0440	other Expenses and Deductions Sale and Lease	19(b)	12	N
@0445	Attachment for Other Expenses and Deductions	19	6	"STMbnn" or blank
0450	Foreign Trade Income	20(a)	12	N
0460	Foreign Sale and Leasing Income	21(b)	12	N
	Record Terminus Character		1	Value "#"

FORM 8873 PAGE 2 Extraterritorial Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0499" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0470	Record ID		6	"FRMbbb"
0471	Form Number		6	"8873bb"
0472	Page Number		5	"PG02b"
0473	Taxpayer Identification Number		9	N (Primary SSN)
0474	Filler		1	blank
0475	Form Occurrence Number		7	N 0000001 - 0000010
0480	Foreign Trading Gross Receipts	22	12	N
0490	Cost of Direct Material	23a	12	N
0500	Cost of Direct Labor	23b	12	N
0510	Total Lines 23a and 23b	23c	12	N
0520	Subtract from Foreign Trading Gross Receipts	24	12	N
0530	Worldwide Gross Receipts	25	12	N
0540	Cost of Goods Sold	26a	12	N
0550	Expenses Attributable to Gross Income	26b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0560	Total Lines 26a and 26b	26c	12	N
0570	Subtract from Worldwide Gross Receipts	27	12	N
0580	Overall Profit Percentage	28	6	R
0590	overall Profit Percentage Limitation	29	12	N
0600	Foreign Trade Income Using Marginal Costing	30	12	N
0610	15% of Foreign Trade Income	31	12	N
0620	Foreign Trade Income Using Full Costing	32	12	N
0630	Foreign Trade Income	33	12	N
0640	1.2% Forign Trading Gross Receipts	34	12	N
0650	30% Foreign Trading Income Using Marginal Costing	35	12	N
0660	Foreign Trading Gross Receipts Method	36	12	N
0670	Foreign Trade Income	37	12	N
0680	15% Foreign Trade Income	38	12	N
0690	Foreign Trading Gross Receipts	39	12	N

FORM 8873 PAGE 2 Extraterritorial Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0700	1.2% Foreign Trading Gross	40	12	N
0710	Multiply 15% Foreign Trade Income by 2.0	41	12	N
0720	Smaller of Line 40 or 41	42	12	N
0730	Foreign Sale and Leasing Income	43	12	N
0740	30% of Foreign Sale and Leasing Income	44	12	N
0750	Greatest Amount from Line 33, 36, 38, 42 or 44	45	12	N
0760	Divide Line 45 by Line 43 or Line 37	46	6	R
0770	Enter Amount from Line 19	47	12	N
0780	Multiply Line 46 by 47	48	12	N
0790	Total Lines 45 and 48	49	12	N
0800	Reduction for Boycott Bribes Kickbacks	50	12	N
0810	Qualifying Foreign Trade Income	51	12	N
0820	Extraterritorial Income Exclusion Gross	52	12	N
0830	Extraterritorial Income Exclusion 100-Percent	53a	12	N

FORM 8873 PAGE 2 Extraterritorial Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0840	Extraterritorial Income Exclusion 80-Percent	53b	12	N
0850	Extraterritorial Income Exclusion 60-Percent	53c	12	N
0860	Extraterritorial Income Exclusion Deduction	54	12	N
	Record Terminus Character		1	Value "#"

FORM 8874 New Markets Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0772" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8874bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
*0020	CDE Name-1	1(a)	35	AN or "STMbnn"
+0030	CDE Street Address-1	1(a)	35	AN
*+0040	CDE City-1	1(a)	22	AN or "STMbnn"
+0050	CDE State-1	1(a)	2	A
+0060	CDE Zip Code-1	1(a)	12	N (left-justified)
+0070	CDE ID Number-1	1(b)	9	N
+0080	Date of Initial Investment-1	1(c)	8	DT
+0090	Equity Investment Amount-1	1(d)	12	N
+0095	Credit Rate-1	1(e)	6	R
*+0100	Credit-1	1(f)	12	N or "STMbnn" or Blank
0110	CDE Name-2	1(a)	35	AN

FORM 8874 New Markets Credit

Field No.	Identification	Form Ref.	Length	Field Description
0120	CDE Street Address-2	1(a)	35	AN
0130	CDE City-2	1(a)	22	AN
0140	CDE State-2	1(a)	2	A or blank
0150	CDE Zip Code-2	1(a)	12	N (left-justified) or blank
0160	CDE ID Number-2	1(b)	9	N or blank
0170	Date of Initial Investment-2	1(c)	8	DT or blank
0180	Equity Investment Amount-2	1(d)	12	N
0185	Credit Rate-2	1(e)	6	R
0190	Credit-2	1(f)	12	N
0200	CDE Name-3	1(a)	35	AN
0210	CDE Street Address-3	1(a)	35	AN
0220	CDE City-3	1(a)	22	AN
0230	CDE State-3	1(a)	2	A or blank
0240	CDE Zip Code-3	1(a)	12	N (left-justified) or blank
0250	CDE ID Number-3	1(b)	9	N or blank
0260	Date of Initial Investment-3	1(c)	8	DT or blank
0270	Equity Investment Amount-3	1(d)	12	N
0275	Credit Rate-3	1(e)	6	R
0280	Credit-3	1(f)	12	N

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FORM 8874 New Markets Credit

Field No.	Identification	Form Ref.	Length	Field Description
0305	Statement Reference - BMF Use Only	1	6	Blank
0320	Total Credit Amount More than 3 CDEs	1	12	N
*0330	EIN of Pass-Through Entity	2	9	N or "STMbnn" or blank
+0340	New Markets Credits from Pass-Through Entities	2	12	N
0345	Statement Reference - BMF Use Only	2	6	Blank
0350	Total Credit Amount More than 1 Pass-Through	2	12	N
0360	Current Year Credit	3	12	N
0400	Regular Tax Before Credits	4	12	N
0410	Alternative Minimum Tax	5	12	N
0420	Regular Tax Plus Alternative Minimum Tax	6	12	N
0430	Foreign Tax Credit	7a	12	N
0445	Credits from Form 1040	7b	12	N
0520	Possessions Tax Credit (Form 5735)	7c	12	NO ENTRY

FORM 8874 New Markets Credit

Field No.	Identification	Form Ref.	Length	Field Description
0530	Credit for Fuel from a Nonconventional Source	7d	12	N
0540	Qualified Electric Vehicle Credit	7e	12	N
0550	Total Credits	7f	12	N
0560	Net Income Tax	8	12	N
0570	Net Regular Tax	9	12	N
0580	Enter 25% of Excess	10	12	N
0590	Tentative Minimum Tax	11	12	N
0600	Greater of Line 10 or Line 11	12	12	N
0610	Subtract Line 12 from Line 8	13	12	N
0620	New Markets Credit Allowed for Current Year	14	12	N
	Record Terminus Character		1	Value "#"

FORM 8880 Credit for Qualified Retirement Savings Contr ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0277" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8880bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Primary T/P Roth IRA for 2002	1a	12	N
0020	Secondary T/P Roth IRA for 2002	1b	12	N
0030	Primary T/P Contributions	2a	12	N
0040	Secondary T/P Contributions	2b	12	N
0050	Add Lines 1 and 2 Column (a)	3a	12	N
0060	Add Lines 1 and 2 Column (b)	3b	12	N
0070	Primary T/P Taxable Distributions	4a	12	N
0080	Secondary T/P Taxable Distributions	4b	12	N

FORM 8880 Credit for Qualified Retirement Savings Contr ...

Field No.	Identification	Form Ref.	Length	Field Description
0090	Subtract Line 4 from 3 Column (a)	5a	12	N
0100	Subtract Line 4 from 3 Column (b)	5b	12	N
0110	Primary T/P Smaller of line 5 or $2000	6a	12	N
0120	Secondary T/P Smaller of line 5 or $2000	6b	12	N
0130	Total line 6a and 6b	7	12	N
0140	Adjusted Gross Income From 1040/ 1040A	8	12	N
0150	Decimal Amount	9	6	N
0160	Multiply line 7 by line 9	10	12	N
0170	Tax from 1040/1040A	11	12	N
0180	Credits from 1040/ 1040A	12	12	N
0190	Subtract line 12 from line 11	13	12	N
0200	Credit for Qualified Retirement Savings	14	12	N
	Record Terminus Character		1	Value "#"

FORM 8881 Credit for Small Employer Pension Plan Startup

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0310" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8881bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified Startup Costs Incurred	1	12	N
0030	Half of Startup Costs	2	12	N
@0035	Group Credit Division Schedule	2	6	"STMbnn" or blank
0040	Form 8881 Credits from Pass-Through Entities	3	12	N
0050	Add Lines 2 and 3	4	12	N
0060	Current Year Credit	5	12	N
0100	Regular Tax Before Credits	6	12	N
0110	Alternative Minimum Tax	7	12	N

FORM 8881 Credit for Small Employer Pension Plan Startup

Field No.	Identification	Form Ref.	Length	Field Description
0120	Regular Tax Plus Alternative Minimum Tax	8	12	N
0130	Foreign Tax Credit	9a	12	N
0145	Credits from Form 1040	9b	12	N
0220	Possessions Tax Credit (Form 5735)	9c	12	NO ENTRY
0230	Credit for Fuel from a Nonconventional Source	9d	12	N
0240	Qualified Electric Vehicle Credit	9e	12	N
0250	Total Credits	9f	12	N
0260	Net Income Tax	10	12	N
0270	Net Regular Tax	11	12	N
0280	Enter 25% of Excess	12	12	N
0290	Tentative Minimum Tax	13	12	N
0300	Greater of Line 12 or Line 13	14	12	N
0310	Subtract Line 14 from Line 10	15	12	N
0320	Credit Allowed for Current Year	16	12	N
	Record Terminus Character		1	Value "#"

FORM 8882 Credit for Employer-Provided Child Care

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0361" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8882bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified Child care Facility Expenditures	1	12	N
0030	25% of Facility Expenditures	2	12	N
0040	Qualified Child Care Resource Expenditures	3	12	N
0050	10% of Resource Expenditures	4	12	N
*0055	EIN of Pass-Through Entity	5	9	N or "STMbnn" or Blank
+0060	Credits from Pass-Through Entities	5	12	N
0065	Statement Reference - BMF Use Only	1	6	Blank

FORM 8882 Credit for Employer-Provided Child Care

Field No.	Identification	Form Ref.	Length	Field Description
0070	Add Lines 2, 4 and 5	6	12	N
0080	1041 Portion	7	12	NO ENTRY
0090	Current Year Credit	7	12	N
@0100	How Group Credit Divided Statement	7	6	"STMbnn" or blank
0150	Regular Tax Before Credits	8	12	N
0160	Alternative Minimum Tax	9	12	N
0170	Regular Tax Plus Alternative Minimum Tax	10	12	N
0180	Foreign Tax Credit	11a	12	N
0195	Credits from Form 1040	11b	12	N
0270	Possessions Tax Credit (Form 5735)	11c	12	NO ENTRY
0280	Credit for Fuel from a Nonconventional Source	11d	12	N
0290	Qualified Electric Vehicle Credit	11e	12	N
0300	Total Credits	11f	12	N
0310	Net Income Tax	12	12	N
0320	Net Regular Tax	13	12	N
0330	Enter 25% of Excess	14	12	N
0340	Tentative Minimum Tax	15	12	N

FORM 8882 Credit for Employer-Provided Child Care

Field No.	Identification	Form Ref.	Length	Field Description
0350	Greater of Line 14 or Line 15	16	12	N
0360	Subtract Line 16 from Line 12	17	12	N
0370	Credit Allowed for Current Year	18	12	N
	Record Terminus Character		1	Value "#"

FORM 8885 Health Insurance Credit for Eligible Recipients

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0136" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8885bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	0000001 - 0000002
0020	SSN of Recipient		9	N
0035	January Box	1	1	"X" or blank
0045	February Box	1	1	"X" or blank
0055	March Box	1	1	"X" or blank
0065	April Box	1	1	"X" or blank
0075	May Box	1	1	"X" or blank
0085	June Box	1	1	"X" or blank
0095	July Box	1	1	"X" or blank
0105	August Box	1	1	"X" or blank
0115	September Box	1	1	"X" or blank
0125	October Box	1	1	"X" or blank
0135	November Box	1	1	"X" or blank

FORM 8885 Health Insurance Credit for Eligible Recipients

Field No.	Identification	Form Ref.	Length	Field Description
0145	December Box	1	1	"X" or blank
0190	Amount Paid for Health Insurance	2	12	N
0200	Total MSA Distrib & N.E. Grants Rcvd	3	12	N
0210	Amount Paid Minus MSA & NEG	4	12	N
0230	65% of Previous Line	5	12	N
0240	Advance Payments	6	12	N
0250	Health Coverage Tax Credit	7	12	N
	Record Terminus Character		1	Value "#"

FORM 8886 PAGE 1 Reportable Transaction Disclosure Statement

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

FORM 8886 PAGE 1 Reportable Transaction Disclosure Statement

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

FORM 8886 PAGE 1 Reportable Transaction Disclosure Statement

Field No.	Identification	Form Ref.	Length	Field Description
0390	Zip Code 2	6b	12	N (left-justified) or blank
0400	Person Paid Fee Name 3	6a	35	AN or blank
0410	Street Address 3	6b	35	AN or blank
0420	City 3	6b	22	A or blank
0430	State 3	6b	2	A (Standard Postal State Abbreviation) or blank
0440	Zip Code 3	6b	12	N (left-justified) or blank
0450	Person Paid Fee Name 4	6a	35	AN or blank
0460	Street Address 4	6b	35	AN or blank
0470	City 4	6b	22	A or blank
0480	State 4	6b	2	A (Standard Postal State Abbreviation) or blank
0490	Zip Code 4	6b	12	N (left-justified) or blank
0500	Person Paid Fee Name 5	6a	35	AN or blank
0510	Street Address 5	6b	35	AN or blank
0520	City 5	6b	22	A or blank
0530	State 5	6b	2	A (Standard Postal State Abbreviation) or blank
0540	Zip Code 5	6b	12	N (left-justified) or blank
0545	Statement Reference - BMF Use Only	6b	6	Blank
	Record Terminus Character		1	Value "#"

FORM 8886 PAGE 2 Reportable Transaction Disclosure

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1729" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0600	Record ID		6	"FRMbbb"
0601	Form Number		6	"8886bb"
0602	Page Number		5	"PG02b"
0603	Taxpayer Identification Number		9	N (Primary SSN)
0604	Filler		1	blank
0605	Form Occurrence Number		7	N 0000010
0700	Facts of Transaction-1	7	70	AN or blank |
0710	Facts of Transaction-2	7	70	AN or blank |
0715	Facts of Transaction-3	7	70	AN or blank |
0720	Facts of Transaction-4	7	70	AN or blank |
0725	Facts of Transaction-5	7	70	AN or blank |
0730	Facts of Transaction-6	7	70	AN or blank |
0735	Facts of Transaction-7	7	70	AN or blank |
0740	Facts of Transaction-8	7	70	AN or blank |

FORM 8886 PAGE 2 Reportable Transaction Disclosure

Field No.	Identification	Form Ref.	Length	Field Description
0750	Expected Tax Benefits-1	8	70	AN or blank
0760	Expected Tax Benefits-2	8	70	AN or blank
0765	Expected Tax Benefits-3	8	70	AN or blank
0770	Expected Tax Benefits-4	8	70	AN or blank
0775	Expected Tax Benefits-5	8	70	AN or blank
0780	Expected Tax Benefits-6	8	70	AN or blank
0785	Expected Tax Benefits-7	8	70	AN or blank
0790	Expected Tax Benefits-8	8	70	AN or blank
0800	Estimated Tax Benefits-1	9	70	AN or blank
0810	Estimated Tax Benefits-2	9	70	AN or blank
0820	Estimated Tax Benefits-3	9	70	AN or blank
0830	Estimated Tax Benefits-4	9	70	AN or blank
0840	Estimated Tax Benefits-5	9	70	AN or blank
0850	Estimated Tax Benefits-6	9	70	AN or blank
0860	Estimated Tax Benefits-7	9	70	AN or blank

FORM 8886 PAGE 2 Reportable Transaction Disclosure

Field No.	Identification	Form Ref.	Length	Field Description
0870	Estimated Tax Benefits-8	9	70	AN or blank
@0900	Global Page 2 Statement		6	"STMbnn" or Blank
	Record Terminus Character		1	Value "#"

FORM 8889 Health Savings Accounts (HSAs)

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

FORM 8889 Health Savings Accounts (HSAs)

Field No.	Identification	Form Ref.	Length	Field Description
0085	Additional Contributions	7	12	N
0095	Add Lines 6 and 7	8	12	N
0105	Employer Contributions	9	12	N
0115	Subtract Line 9 from Line 8	10	12	N
0125	HSA Deductions	11	12	N
0135	Total HSA Distributions	12a	12	N
0145	Rollover Contributions	12b	12	N
0155	Subtract Line 12b from Line 12a	12c	12	N
0165	Unreimbursed Qualified Medical Expenses	13	12	N
0175	Taxable HSA Distributions	14	12	N
0185	Exceptions to Additional 10% Tax	15a	1	"X" or blank
0195	Additional 10% Tax	15b	12	N
	Record Terminus Character		1	Value "#"

FORM 8891 U.S. Information Return for Beneficiaries of ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0487" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8891bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (SSN or ITIN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000010
0010	SSN or ITIN		9	N, (Social Security Number, or Individual Taxpayer Identification Number)
0020	Plan Custodian Name	1	70	AN
0030	Plan Account Number	2	30	AN
0035	Plan Custodian Street Name Line 2	3	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0040	Plan Custodian Street Address	3	35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen

FORM 8891 U.S. Information Return for Beneficiaries of ...

Field No.	Identification	Form Ref.	Length	Field Description
0050	Plan Custodian City	3	22	AN, Allowable special characters are: space, slash, and hyphen
0060	Plan Custodian State Abbreviation	3	2	A (Standard Postal State Abbreviations)
0070	Plan Custodian Zip Code	3	12	N (left-justified)
0080	Plan Custodian Foreign State or Province	3	35	A, Allowable special character is space
0090	Plan Custodian Foreign Postal Code	3	20	AN, Allowable special character is space
0100	Plan Custodian Foreign Country	3	35	A, Allowable special character is space
0110	Registered Retirement Savings Plan Box	4	1	"X" or blank
0120	Registered Retirement Income Fund Box	4	1	"X" or blank
0130	Beneficiary Plan Status Box	5	1	"X" or blank
0140	Annuitant Plan Status Box	5	1	"X" or blank
0150	Previous U.S. Tax Deferral Elect "Yes" Box	6a	1	"X" or blank
0160	Previous U.S. Tax Deferral Elect "No" Box	6a	1	"X" or blank
0170	First Year U.S. Tax Deferral Elect	6b	4	"nnnn" or blank

FORM 8891 U.S. Information Return for Beneficiaries of ...

Field No.	Identification	Form Ref.	Length	Field Description
0180	U.S. Tax Deferral New Elect Box	6c	1	"X" or blank
0190	Current Year Plan Distributions	7a	12	N
0200	Current Year Plan Taxable Distributions	7b	12	N
0210	Year End Plan Balance	8	12	N
0220	Current Year Plan Contributions	9	12	N
0230	Current Year Undistributed Interest	10a	12	N
0240	Current Year Undistributed Ordinary Dividends	10b	12	N
0250	Current Year Undistributed Qualified Dividends	10c	12	N
0260	Current Year Undistributed Capital Gains	10d	12	N
*0270	Current Year Undistrib Other Income List Statement	10e	20	AN, "STMbnn" or blank
+0280	Current Year Undistrib Other Income Total Amount	10e	12	N
	Record Terminus Character		1	Value "#"

FORM 8896 Low Sulfur Diesel Fuel Production Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0334" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8896bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Low Sulfur Diesel Fuel Gallons	1	6	N
0030	Fuel times Rate	2	12	N
0040	Qualified Capital Costs Limitation	3	12	N
0050	Prior Years Allowable Credit	4	12	N
0060	Qualified Capital Costs minus Pr Yr Credit	5	12	N
0070	Tentative Credit	6	12	N
0080	Credit from Pass-Through Entities	7	12	N
0090	Current Year Credit	8	12	N

FORM 8896 Low Sulfur Diesel Fuel Production Credit

Field No.	Identification	Form Ref.	Length	Field Description
0200	Regular Tax before Credits	9	12	N
0210	Alternative Minimum Tax	10	12	N
0220	Regular Tax plus AMT	11	12	N
0230	Foreign Tax Credit	12a	12	N
0240	Credits from Form 1040	12b	12	N
0250	Possession Tax Credit (Form 5735)	12c	12	NO ENTRY
0260	Credit for Fuel from a Nonconventional Source	12d	12	N
0270	Qualified Electric Vehicle Credit	12e	12	N
0280	Total Credits	12f	12	N
0290	Net Income Tax	13	12	N
0300	Net Regular Tax	14	12	N
0310	Enter 25% of Excess	15	12	N
0320	Tentative Minimum Tax	16	12	N
0330	Greater of 25% Excess or TMT	17	12	N
0340	Net Income Tax minus Amount from Previous Line	18	12	N
0350	Credit Allowed for Current Year	19	12	N
	Record Terminus Character		1	Value "#"

FORM 8901 Information on Qualifying Children Who Are Not Dep

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0239" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8901bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
*0010	Child First Name-1	(a)	10	AN (first name, blank) or "STMbnn"
+0020	Child Last Name-1	(a)	15	AN (last name, blank)
+0030	Child Name Control-1	(a)	4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0040	Child's SSN-1	(b)	9	N or blank
+0050	Relationship-1	(c)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "BROTHER", "SISTER", "NEPHEW", "NIECE", "SON", "DAUGHTER"
0060	Child First Name-2	(a)	10	AN (first name, blank)

FORM 8901 Information on Qualifying Children Who Are Not Dep

Field No.	Identification	Form Ref.	Length	Field Description
0070	Child Last Name-2	(a)	15	'See 1st Occ.'
0080	Child Name Control-2	(a)	4	'See 1st Occ.'
0090	Child's SSN-2	(b)	9	'See 1st Occ.'
0100	Relationship-2	(c)	11	'See 1st Occ.'
0110	Child First Name-3	(a)	10	'See 1st Occ.'
0120	Child Last Name-3	(a)	15	'See 1st Occ.'
0130	Child Name Control-3	(a)	4	'See 1st Occ.'
0140	Child's SSN-3	(b)	9	'See 1st Occ.'
0150	Relationship-3	(c)	11	'See 1st Occ.'
0160	Child First Name-4	(a)	10	'See 1st Occ.'
0170	Child Last Name-4	(a)	15	'See 1st Occ.'
0180	Child Name Control-4	(a)	4	'See 1st Occ.'
0190	Child's SSN-4	(b)	9	'See 1st Occ.'
0200	Relationship-4	(c)	11	'See 1st Occ.'
	Record Terminus Character		1	Value "#"

FORM 8903 Domestic Production Activities Deduction

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0271" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8903bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Domestic Production Gross Receipts	1	12	N
0020	Allocable Cost of Goods Sold	2	12	N
0030	Directly Allocable Deductions etc	3	12	N
0040	Indirectly Allocable Deductions etc	4	12	N
0050	Total Allocable Deductions etc	5	12	N
0060	QPA Net Income from Receipts	6	12	N
0070	QPA Income from Pass-Through	7	12	N
0100	Qualified Production Activities Income	8	12	N

FORM 8903 Domestic Production Activities Deduction

Field No.	Identification	Form Ref.	Length	Field Description
0210	Income Limitation	9	12	N
0230	AGI-Limited QPA Income	10	12	N
0240	Tentative DPA Deduction	11	12	N
0310	Form W-2 Wages	12	12	N
0320	Form W-2 Wages from Pass-Through	13	12	N
0370	Total Form W-2 Wages	14	12	N
0380	Form W-2 Wage Limitation	15	12	N
0390	Wage-Limited DPA Deduction	16	12	N
0510	DPA Deduction from Cooperatives	17	12	N
0520	Expanded Affiliated Group Allocation	18	12	N
0530	Domestic Production Activities Deduction	19	12	N
	Record Terminus Character		1	Value "#"

FORM 9465 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0690" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"9465bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Taxpayer's Name	1	35	AN. Allowable special characters are: hyphen (-), slash (/), comma (,), and space
0015	Taxpayer's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0020	Taxpayer's SSN	1	9	N
0030	Spouse Name	1	35	AN. Allowable special characters are: hyphen (-), slash (/), comma (,), and space

FORM 9465 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
0035	Spouse Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0040	Spouse SSN	1	9	N or blank
0050	Taxpayer's Street Address	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), percent (%), and space
0060	Apt. Number	1	5	AN or blank
0070	City	1	22	A. Allowable special character is space
0080	State Abbreviation	1	2	A (Standard Postal State Abbreviations)
0082	Reserved		35	
0084	Reserved		35	
0086	Reserved		22	
0090	Zip Code	1	12	N (Left-justified)
0095	Reserved		1	
0100	New Address	2	1	"X" or blank
0110	Taxpayer's Home Phone Number	3	10	N
0120	Best Time to Call	3	10	AN
0130	Taxpayer's Work Phone Number	4	10	N
0140	Phone Ext.	4	4	N or blank

FORM 9465 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
0150	Best Time to Call	4	10	AN
0155	Reserved		20	N or Blank
0160	Taxpayer's Bank Name or Financial Inst. Name	5	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), Comma (,), and space
0170	Financial Institution Address	5	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus(+), percent (%), and space
0180	City	5	22	A. Allowable special character is space
0190	State Abbreviation	5	2	A (Standard Postal State Abbreviations)
0200	Zip Code	5	12	N (Left-justified)
0210	Taxpayer's Employer Name	6	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and space
0220	Employer Address	6	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), percent (%), and space
0230	Employer City	6	22	A. Allowable special character is space
0240	Employer State	6	2	A (Standard Postal State Abbreviations)
0250	Employer Zip Code	6	12	N (Left-justificated)
0260	Tax Return for Form	7	11	AN. "FORMb1040bb" or "FORMb1040Ab" or "FORMb1040EZ"

FORM 9465 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
0270	Tax Year for This Request	8	4	N
0280	Amount Owed on Tax Return	9	12	N
0290	Payment with Tax Return	10	12	N
0300	Monthly Payment	11	12	N. Not less than 25.00
0310	Monthly Payment Date	12	2	N. 01-28
0330	Routing Transit Number	13a	9	N
0340	Bank Account Number	13b	17	AN (including hyphens or blank)
0380	Reserved		5	
0390	Reserved		8	
0400	Reserved		5	
0410	Reserved		8	
	Record Terminus Character		1	Value "#"

FORM PAYMENT Balance Due and Estimated Payments

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0123" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"PMTbbb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Primary SSN		9	N
0020	Secondary SSN		9	N
0030	Routing Transit Number		9	N
0040	Bank Account Number		17	AN (including hyphens or blank)
0050	Type of Account		1	"1" = Checking "2" = Savings
0060	Amount of Tax Payment		12	N (positive only)
0070	Tax Type Code		5	AN, Values: "1040E" = Form 1040, "1040A" = Form 1040A, "1040Z" = Form 1040EZ, "1040S" = Estimated Payments

FORM PAYMENT Balance Due and Estimated Payments

Field No.	Identification	Form Ref.	Length	Field Description
0080	Requested Payment Date		8	YYYYMMDD for Balance Due | (Form 1040, 1040A & 1040EZ) YYYYMMDD for Estimated Payments Values: "20060417" or "20060615" or "20060915"
0090	Taxpayer's Day Time Phone Number		10	N
	Record Terminus Character		1	Value "#"

ALLOC RECORD Allocation Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0403" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"ALLOCR"
0001	Reserved		6	Blank
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Record Occurence Number		7	N (0000001)
0010	Total Wages		12	N
0020	Husband Wages	F1040 7	12	N
0030	Wife Wages	F1040 7	12	N
0040	Total Interest Income		12	N
0050	Husband Interest Income	F1040 8a	12	N
0060	Wife Interest Income	F1040 8a	12	N
0070	Total Dividends		12	N
0080	Husband Dividends	F1040 9a	12	N
0090	Wife Dividends	F1040 9a	12	N
0100	Total State Income Tax Refund		12	N
0110	Husband State Income Tax Refund	F1040 10	12	N

ALLOC RECORD Allocation Record

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

ALLOC RECORD Allocation Record

Field No.	Identification	Form Ref.	Length	Field Description
0290	Husband Payments	F1040 70	12	N
0300	Wife Payments	F1040 70	12	N
	Record Terminus Character		1	Value "#"

SECTION 5 AUTHENTICATION RECORD

AUTHENTICATION Authentication Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0285" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"ATHbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Record Occurrence Number		7	N 0000001
0008	PIN Type Code		1	P = Practitioner PIN S = Self-Select PIN - Practitioner O = Self-Select PIN - On Line Blank = No PIN Used (F8453/8453-OL Required)
0010	Primary Date of Birth		8	YYYYMMDD
0020	Primary Prior Year Adjusted Gross Income		12	N
0035	Primary Taxpayer Signature		5	N (PIN)
0040	Spouse Date of Birth		8	YYYYMMDD
0050	Spouse Prior Year Adjusted Gross Income		12	N
0065	Spouse Signature		5	N (PIN)

SECTION 5 AUTHENTICATION RECORD

Authentication Record continued

Field No.	Identification	Form Ref.	Length	Field Description
0070	Taxpayer Signature Date		8	YYYYMMDD
0075	Jurat/Disclosure Code		1	A = On-Line Self Select PIN Form 1040/A/EZ B = Regular On-Line Filing Form 1040/A/EZ C = Self Select PIN by ERO Form 1040/A/EZ D = Practitioner PIN Program Form 1040/A/EZ or Blank (Form 8453 Required)
0080	PIN Authorization Code		1	Blank = PIN not used, 1 = Taxpayer Entered PIN 2 = ERO Entered Primary PIN 3 = ERO Entered Spouse PIN 4 = ERO Entered Both PINs
0090	ERO EFIN/PIN		11	N
0100	Reserve		35	Blank
0110	Reserve		80	Blank
0120	Reserve		35	Blank
0130	Reserve		20	Blank
	Record Terminus Character		1	Value "#"

SECTION 6 STATEMENTS

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

STM Statement Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0123"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"STMbnn" nn = 01-99
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" nn = 01-02
0003	Taxpayer Identification Number		9	N nnnnnnnnn (Primary SSN)
0004	Filler		1	Blank
0005	Line Number		5	"LNnnb" nn = 01-99
0006	Filler		2	Blank
0010	Statement Data		80	Statement Title if "LN01"; column titles or blank if "LN02"; otherwise, left-justified field(s) from form or schedule
	Record Terminus Character		1	Value "#"

LTCGL Long-Term Capital Gains/Loss Transaction

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

STCGL Short-Term Capital Gain/Loss Transaction

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

PREPARER NOTE Preparer Note Record

The Preparer Note record is a variable length record composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin preparer note data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty pages is allowed. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple notes.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"nnnn"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"NTEbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" (nn = 01-20)
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		4	Blank
0005	Text Data Character Count		4	N, Value 0001 - 4000
0010	Preparer Note Data		1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character		1	Value "#"

ELECTION EXPLANATION Election Explanation Record

The Election Explanation record is a variable length record composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin election explanation data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty page records is permitted. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple explanations.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"nnnn"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"ELCbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" (nn = 01-20)
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		4	Blank
0005	Text Data Character Count		4	N, Value 0001 - 4000
0010	Elections Data		1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character		1	Value "#"

REGULATORY EXPLANATION Regulatory Explanation Record

The Regulatory Explanation record is a variable length record composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin regulatory explanation data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty page records is permitted. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple explanations.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"nnnn"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"REGbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" (nn = 01-20)
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		4	Blank
0005	Text Data Character Count		4	N, Value 0001 - 4000
0010	Regulatory Data		1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character		1	Value "#"

SECTION 8 STATE RECORDS

Generic Record

The generic record is used by states for various state income tax forms. In order to program software using the generic record developers must obtain a copy of the states' software specifications.

The State Direct Deposit Section should be blank if there is no direct deposit or direct debit at the state level. There is no connection between the federal and state direct deposit or direct debit fields since these can differ.

The Consistency Section contains fields which when non-zero are checked against the corresponding 1040 field. If non-equal the taxpayer's returns will be rejected.

Field #	Identification	Length	Description
********** HEADER SECTION **********			
Byte Count		4	"2752" for fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000	Record ID Type	6	"STbbbb"
0001	Form Number	6	"0001bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form/Schedule Number	7	N Value "0000001"
**********			**********Header ends
0010	State Code	2	A Values: AL AR AZ CO CT DC DE GA HI ID IL IN IA KS KY LA MD MI MO MS MT ND NE NC NJ NM NY OH OK OR PA RI SC UT VA VT WI WV
0011	CITY CODE	2	A Reserved for future use
0019	State-Only-Indicator	2	"SO"(State Only return data)
0020	Declaration Control Number	14	N Assigned by filer
	a. First Two Positions	2	N Value Always "00"
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N Value "6"
**********			
0023	Return Sequence Number	16	N Required Entry
	a. ETIN of transmitter	5	N Must Equal RSN
	b. Trans Use Field	2	N in 1040, A or EZ
	c. Julian Date of Tr	3	N
	d. Trans Seq. Number	2	N (01-99)
	e. Seq Number of Ret	4	N (0001-9999)

Generic Record continued

Field #	Identification	Length	Description
********** STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION **********			
0024	Direct Deposit/Debit Indicator	1	1 = Direct Deposit 2 = If Direct Debit
0025	Reserved-RTN-Flag	1	N For State Use Only
0027	Direct Debit Date	8	N |
0028	Direct Debit Amount	12	N |
0030	State-Routing Transit	9	N blank if no State DD
0032	State-RTN-Indicator (IRS Use Only)	1	N 0 = No State RTN Present 1 = State RTN found on FOMF 2 = State RTN not found on FOMF
0035	State-Deposit Acct No	17	AN blank if no State DD
0040	State-Checking-Acct	1	"X" or blank
0048	State-Savings-Acct	1	"X" or blank
********** INDICATORS **********			
0049	On-Line-State-Return	1	A Value "O" = On-Line
********** PARTICIPANT SECTION **********			
0050	State Numeric Area	27	N
a.	Preparer SSN/Preparer TIN	9	N or PNNNNNNNN 1040 Seq 1360
b.	Preparer EIN	9	N 1040 Seq 1380
c.	Preparer ZIP	5	N 1040 Seq 1410-5
d.	Preparer ZIP+4	4	N 1040 Seq 1410-4
0052	State Alphanumeric Area	93	AN
a.	Mailbox ID	5	AN
b.	Preparer Firm Name	35	AN 1040 Seq 1370
c.	Preparer Address	30	AN
d.	Preparer City	20	AN 1040 Seq 1390
e.	Preparer State	2	AN 1040 Seq 1400
f.	Preparer Self-Empl Ind	1	AN 1040 Seq 1350
**********ENTITY SECTION **********			
0055	Spouse's SSN	9	N
0060	Name Line 1	35	AN Required Entry
a.	Primary Last Name	32	AN
b.	Primary Suffix	3	AN
0062	Date of Death Primary	8	N |
0065	Name Line 2	35	AN
a.	Secondary Last Name	32	AN
b.	Secondary Suffix	3	AN
0068	Date of Death Secondary	8	N |
0070	Name Line 3	35	AN
a.	Primary First Name	16	AN
b.	Primary Middle Init	1	AN
c.	Secondary First Name	16	AN
d.	Secondary Middle Init	1	AN
e.	Filler	1	AN Blank
0074	C/O Address	35	AN |
0075	Address Line 1	35	AN
0077	Foreign Street Address	35	AN
0080	Address Line 2	35	AN
0085	City	22	A
0087	Foreign City State or Province	35	AN

Generic Record continued

Field #	Identification	Length	Description
0090	City Code	5	N
0095	State Abbreviation	2	A
0098	Foreign Country	22	A
0100	Zip Code	12	N
0105	County	20	A
0110	County Code	5	N
0115	Telephone Number	12	AN
0120	Primary TP Signature	5	N PIN Use Only |
0125	Spouse Signature	5	N PIN Use Only |
0126	ERO EFIN/PIN	11	N |

NOTE: If the return has a domestic address, the following must be present:
(Seq 0075), (Seq 0095), (Seq 0100)
If the return has a foreign address, the following must be present
(Seq 0077), (Seq 0087), and (Seq 0098)

Generic Record continued

Field #	Identification	Length	Description
********** CONSISTENCY SECTION **********			
0150	Federal Filing Status	1	N Please see Part I, Sect 12, Para. 09(h)
0155	Total Federal Exemptions	2	N See Seq 0150 Desc.
0160	Wages, Salaries, Tips	12	N See Seq 0150 Desc.
0165	Taxable Interest	12	N See Seq 0150 Desc.
0170	Tax Exempt Interest	12	N See Seq 0150 Desc.
0175	Dividends	12	N See Seq 0150 Desc.
0180	State Refund	12	N See Seq 0150 Desc.
0185	Taxable Social Sec Benefits	12	N See Seq 0150 Desc.
0190	Keogh Plan and SEP Deductions	12	N See Seq 0150 Desc.
0195	Adjusted Gross Income	12	N See Seq 0150 Desc.
0200	Standard/Itemized Deductions	12	N See Seq 0150 Desc.
0205	Earned Income Credit	12	N See Seq 0150 Desc.
********** ALPHANUMERIC SECTION **********			
0300	Alphanumeric Field 1	80	AN
	a. Software Developer Code	10	AN
	b. Paid Preparer Name	31	AN 1040 Seq 1340
	c. Preparer Phone Number	10	AN
	d. Non-Paid Preparer	13	AN 1040 Seq 1338
	e. Preparer State EIN	16	AN
0305	Alphanumeric Field 2	80	AN
0310	Alphanumeric Field 3	80	AN
0315	Alphanumeric Field 4	80	AN
0320	Alphanumeric Field 5	80	AN
0325	Alphanumeric Field 6	80	AN |
0330	Alphanumeric Field 7	80	AN |
********** SIGNED NUMERIC SECTION **********			
0350	Numeric Field 1	12	N
0355	Numeric Field 2	12	N
0360	Numeric Field 3	12	N
0365	Numeric Field 4	12	N
0370	Numeric Field 5	12	N
0375	Numeric Field 6	12	N
0380	Numeric Field 7	12	N
0385	Numeric Field 8	12	N
0390	Numeric Field 9	12	N
0395	Numeric Field 10	12	N
0400	Numeric Field 11	12	N
0405	Numeric Field 12	12	N
0410	Numeric Field 13	12	N
0415	Numeric Field 14	12	N
0420	Numeric Field 15	12	N
0425	Numeric Field 16	12	N
0430	Numeric Field 17	12	N
0435	Numeric Field 18	12	N
0440	Numeric Field 19	12	N
0445	Numeric Field 20	12	N

Generic Record continued

Field #	Identification	Length	Description
0450	Numeric Field 21	12	N
0455	Numeric Field 22	12	N
0460	Numeric Field 23	12	N
0465	Numeric Field 24	12	N
0470	Numeric Field 25	12	N
0475	Numeric Field 26	12	N
0480	Numeric Field 27	12	N
0485	Numeric Field 28	12	N
0490	Numeric Field 29	12	N
0495	Numeric Field 30	12	N
0500	Numeric Field 31	12	N
0505	Numeric Field 32	12	N
0510	Numeric Field 33	12	N
0515	Numeric Field 34	12	N
0520	Numeric Field 35	12	N
0525	Numeric Field 36	12	N
0530	Numeric Field 37	12	N
0535	Numeric Field 38	12	N
0540	Numeric Field 39	12	N
0545	Numeric Field 40	12	N
0550	Numeric Field 41	12	N
0555	Numeric Field 42	12	N
0560	Numeric Field 43	12	N
0565	Numeric Field 44	12	N
0570	Numeric Field 45	12	N
0575	Numeric Field 46	12	N
0580	Numeric Field 47	12	N
0585	Numeric Field 48	12	N
0590	Numeric Field 49	12	N
0595	Numeric Field 50	12	N
0600	Numeric Field 51	12	N
0605	Numeric Field 52	12	N
0610	Numeric Field 53	12	N
0615	Numeric Field 54	12	N
0620	Numeric Field 55	12	N
0625	Numeric Field 56	12	N
0630	Numeric Field 57	12	N
0635	Numeric Field 58	12	N
0640	Numeric Field 59	12	N
0645	Numeric Field 60	12	N
0650	Numeric Field 61	12	N
0655	Numeric Field 62	12	N
0660	Numeric Field 63	12	N
0665	Numeric Field 64	12	N
0670	Numeric Field 65	12	N
0675	Numeric Field 66	12	N

Generic Record continued

Field #	Identification	Length	Description
0680	Numeric Field 67	12	N
0685	Numeric Field 68	12	N
0690	Numeric Field 69	12	N
0695	Numeric Field 70	12	N
0700	Numeric Field 71	12	N
0705	Numeric Field 72	12	N
0710	Numeric Field 73	12	N
0715	Numeric Field 74	12	N
0720	Numeric Field 75	12	N
0725	Numeric Field 76	12	N
0730	Numeric Field 77	12	N
0735	Numeric Field 78	12	N
0740	Numeric Field 79	12	N
0745	Numeric Field 80	12	N
0750	Numeric Field 81	12	N
0755	Numeric Field 82	12	N
0760	Numeric Field 83	12	N
0765	Numeric Field 84	12	N
0770	Numeric Field 85	12	N
0775	Numeric Field 86	12	N
0780	Numeric Field 87	12	N
0785	Numeric Field 88	12	N
0790	Numeric Field 89	12	N
0795	Numeric Field 90	12	N
0800	Numeric Field 91	12	N
0805	Numeric Field 92	12	N
0810	Numeric Field 93	12	N
0815	Numeric Field 94	12	N
0820	Numeric Field 95	12	N
0825	Numeric Field 96	12	N
0830	Numeric Field 97	12	N
0835	Numeric Field 98	12	N
0840	Numeric Field 99	12	N
0845	Numeric Field 100	12	N
0850	Numeric Field 101	12	N
0855	Numeric Field 102	12	N
0860	Numeric Field 103	12	N
0865	Numeric Field 104	12	N
0870	Numeric Field 105	12	N
0875	Numeric Field 106	12	N
0880	Numeric Field 107	12	N
0885	Numeric Field 108	12	N
0890	Numeric Field 109	12	N
0895	Numeric Field 110	12	N
0900	Numeric Field 111	12	N
0905	Numeric Field 112	12	N
0910	Numeric Field 113	12	N
0915	Numeric Field 114	12	N
0920	Numeric Field 115	12	N
0925	Numeric Field 116	12	N
	Record Terminus	1	Value #

SECTION 8 STATE RECORDS

Unformatted Record

The unformatted record is used by most states for various state and federal income tax forms. In order to program software using the unformatted record, developers must obtain a copy of the states' software specifications.

Field #	Identification	Length	Description
********** HEADER SECTION **********			
Byte Count		4	"4861" for fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000	Record ID Type	6	"STbbbb"
0001	Form Number	6	"0002bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form/Schedule Number	7	N "0000001" to "0000025" |
********** Header ends			
0010	State Code	2	A Values: AL AR AZ CO CT DC DE GA HI ID IL IN IA KS KY LA MD MI MO MS MT ND NE NC NJ NM NY OH OK OR PA RI SC UT VA VT WI WV
0011	CITY CODE	2	A Reserved for future use
0020	Declaration Control Number	14	N Assigned by filer
	a. First Two Positions	2	N Value Always "00"
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N Value “6” |
********** DATA SECTION **********			
0050	Form Data (line 001)	80	AN

(Up to 60 lines of data per page may be entered in increments of 5)

0345	Form Data (line 060)	80	AN
	Record Terminus	1	Value "#"

SECTION 9 SUMMARY RECORD

Sum Record

The final record for each tax return is the SUMMARY RECORD. (A "1" in the paper document indicator field shows that the paper document specified is a part of the return, and has been attached to the Taxpayer Declaration Form 8453, else enter "0". When a Paper Document Indicator is used, the Taxpayer cannot use a Self-Select PIN signature on the return.) The format is as follows:

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0316" for Fixed or Variable Format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "SUMbbb"
0001	Filler		11	Blank
0002	Taxpayer Identification Number		9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint Return)
0003	Filler		8	Blank
0010	Electronic Return Originator Name		35	AN
0020	Electronic EFIN of ERO		6	N
0030	Intermediate Service Provider EFIN/SBIN		6	AN or blank
0035	Imperfect Return Election Indicator		1	"X" or blank |
0040	Number of Logical Records in Tax Return		6	N (Maximum = 009999)
0050	Number of Form W-2 Records		2	N (00-50)
0055	Filler		1	Blank |
0060	Number of Form W-2G Records		2	N (00-30)
0063	Number of Form W-2GU Records		2	N (00-10)

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0070	Number of Form 1099-R Records		2	N (00-10)
0075	Number of FEC Records		2	N (00-10)
0080	Number of Schedule Records		3	N (000-099) (Occurrences of "SCHb")
0090	Number of Form Records		4	N (0000-0999) (Occurrences of "FRMb")
0100	Number of Statement Record Lines		5	N (00000-00999) (Occurrences of "LN")
0105	Number of Allocation Record		1	N (0-1) (Occurrence of "Alloc")
0110	Number of Preparer Note Records		2	N (00-20) (Occurrences of "NTE")
0120	Number of Election Explanation Records		2	N (00-20) (Occurrences of "ELC")
0130	Number of Regulatory Explanation Records		2	N (00-20) (Occurrences of "REG")
0133	Number of STCGL Records		5	N (00000-30000)
0135	Number of LTCGL Records		5	N (00000-30000)
0140	Presence of Authentication Record		1	N (0-1) (Occurrence of "ATH")
0150	Paper Document Indicator 1		1	"1" = Form 8283, Section B Appraisal Summary, else "0"
0160	Paper Document Indicator 2		1	"1" = Form 8858, Foreign Disregarded Entities, else "0"
0170	Paper Document Indicator 3		1	"1" = Form 8332, Release of Exemption for Child of divorced or Separated Parents, else "0"

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0180	Paper Document Indicator 4		1	"1" = Form 3468, Historic Structure Certificate, else "0"
0185	Paper Document Indicator 5		1	"1" = Form 3115, Change in Accounting Method, else "0"
0188	Paper Document Indicator 6		1	"1" = Form 5713, International Boycott Requests/Clauses, else "0"
0189	Paper Document Indicator 8		1	"1" = Form 8885, Health Coverage Tax Credit, else "0"
0190	IP Address		39	AN, Allowable special characters are: period, colon, or blank (For On-Line Filer)
0195	IP E-Mail Address		50	AN, special characters or blank (For On-Line Filer)
0200	IP Date		8	YYYYMMDD or blank (For On-Line Filer)
0210	IP Time		6	HHMMSS or blank (For On-Line Filer)
0215	IP Time Zone		2	US-Universal Standard, ES-Eastern Standard, ED-Eastern Daylight, CS-Central Standard, CD-Central Daylight, MS-Mountain Standard, MD-Mountain Daylight, PS-Pacific Standard, PD-Pacific Daylight, AS-Alaskan Standard, AD-Alaskan Daylight, HS-Hawaiian Standard, HD-Hawaiian Daylight, or blank (For On-Line Filer)

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0217	IP Routing Transit Number		9	N, "Check" or blank (For On-Line Filer)
0219	IP Depositor Account Number		17	AN (includes hyphens or blank) (For On-Line Filer)
0220	E-Mail Indicator		1	"Y", "N" or blank (For On-Line Filer)
0230	Software I.D. Number		8	N
0240	Software Version Identifier		15	AN
0250	State Abbreviation		2	NO ENTRY
0260	Electronic Postmark Date		8	YYYYMMDD or blanks
0270	Electronic Postmark Time		4	HHMM or blanks (HH = 00-23, MM = 00-59)
0280	Electronic Postmark Time Zone		1	"E" = Eastern Time Zone "C" = Central Time Zone "M" = Mountain Time Zone "P" = Pacific Time Zone "A" = Alaskan Time Zone "H" = Hawaiian Time Zone or blank
0285	Consortium Return Code		1	"C" or blank | --|
	Record Terminus Character		1	Value "#"

SECTION 10 RECAP

Recap Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" for Fixed or Variable Format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RECAPb"
0010	Filler		8	Blank
0020	Total EFT		6	N
0030	Total Return Count		6	N RANGE = (000001 - 999999)
0040	Electronic Trnsmtr Identification Number (Etin)		7	N (includes Transmitter's Use Code)
0050	Julian Day of Transmission		3	N (Must be the same as on the TRANA record)
0060	Transmission Seq Number for Julian Day in 0050		2	N
0070	Total Accepted Returns		6	IRS Use
0080	Total Duplicated Returns		6	IRS Use
0090	Total Rejected Returns		6	IRS Use
0100	Total Duplicated EFT		6	IRS Use
0110	IRS Computed EFT Count		6	IRS Use
0120	Irs Computed Return Count		6	IRS Use
0130	Total State Only Return Count		6	N (000001-999999)

SECTION 10 RECAP

Recap Record continued

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