File Specifications, Validation Criteria and Record Layouts for the Electronic and Magnetic Tape Filing Programs for Form 1041, U.S. Income Tax Return for Estates and Trusts for Tax Year 2002

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FILE SPECIFICATIONS, VALIDATION CRITERIA AND RECORD LAYOUTS FOR THE ELECTRONIC AND MAGNETIC TAPE FILING PROGRAMS FOR FORM 1041, U.S. INCOME TAX RETURN FOR ESTATES AND TRUSTS FOR TAX YEAR 2002

INTERNAL REVENUE SERVICE
ELECTRONIC TAX ADMINISTRATION

IRS e-file for Business

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

NOTICENOTICE***NOTICE***

This publication contains both 1041 Electronic Filing and Magnetic Media program criteria and validation specifications. There are three sections included in this publication as follows:

Section A --------- Electronic Filing System

Section B --------- Magnetic Media System

Section C --------- Record Layouts**

** Unless otherwise noted in the table of contents and on the record layout themselves the record layouts are for both electronic filing and Magnetic Media. Pages identified in the table of contents and on the record layout themselves as “EMS ONLY” pertain to returns filed through EMS(Electronic filing) and pages identified as “MAG TAPE ONLY” pertain to returns filed on Magnetic Media(Tape).

SECTION A

Electronic Filing System

Pages V through 77

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INTRODUCTION

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

These publications are available from the Electronic Filing Unit at the IRS Ogden Submission Processing Center (OSPC). You can obtain a copy of the publications by calling (801) 620-7444. You may also call 1-800-829-3676 for additional copies of the publications. The publications are also available through the IRS Website.

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

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

Write or Email:
Internal Revenue Service W:E:DEF:DFB
Diversified Electronic Filing Division
5000 Ellin Road, Room C4-153
Lanham, Maryland 20706
WIFORM1041@IRS.GOV

GENERAL INFORMATION YOU SHOULD KNOW FOR TAX YEAR 2002

1. EFFECTIVE NOVEMBER 18, 2002, THE IRS WILL BEGIN THE BUSINESS ACCEPTANCE TESTING SYSTEM (BATS) FOR SOFTWARE DEVELOPERS AND TRANSMITTERS.

2. BATS IS REQUIRED OF ALL PARTICIPANTS WHO DEVELOP SOFTWARE AND/OR TRANSMIT ESTATE AND TRUST RETURNS.

3. EFFECTIVE JANUARY 27, 2003, THE IRS WILL BEGIN TO ACCEPT AND PROCESS TAX YEAR 2002 ESTATE AND TRUST RETURNS ELECTRONICALLY.

4. ALL ELECTRONICALLY FILED ESTATE AND TRUST RETURNS **MUST** CONSIST OF THE FORM 1041, SCHEDULES K-1, AND RELATED FORMS AND SCHEDULES.

5. ALL ELECTRONICALLY FILED ESTATE AND TRUST RETURNS **MUST** BE TRANSMITTED TO THE ELECTRONIC MANAGEMENT SYSTEM (EMS) (FRONT END PROCESSOR) AT THE IRS TENNESSEE COMPUTING CENTER (TCC) IN MEMPHIS, TENNESSEE.

6. ALL ELECTRONICALLY FILED ESTATE AND TRUST RETURNS WILL BE PROCESSED AT THE IRS OGDEN SUBMISSION PROCESSING CENTER.

IMPORTANT CHANGES YOU SHOULD KNOW FOR TAX YEAR 2002

PART I GENERAL

Prior year Processing for Electronic and Magnetic Media filing of 1041 Returns	Current Processing for TY2002 Electronically Filed and transmitted to the Electronic Management System (EMS)
Request for information regarding Publications and Forms and Updates: Internal Revenue Service W:E:DEF:DFB Diversified Electronic Division 5000 Ellin road, Room C4-232 Lanham, Maryland 20706 (202) 283-4157 or Internal Revenue Service Philadelphia Submission Processing Center (PSPC) ELF Processing Support Section DP N-144 11601 Roosevelt Blvd. Philadelphia, PA 19154 1-(800) 829-3676 or (215) 516-7619 Publications may also be accessed through the internet at www.irs.gov.	**Request for information regarding Publications, Forms and Updates:** Internal Revenue Service W:E:DEF:DFB Diversified Filing Division 5000 Ellin Road, Room C4-153 Lanham, Maryland 20706 WIFORM1041@IRS.GOV or Internal Revenue Service Ogden Submission Processing Center (OSPC) 1973 Rulon White Blvd. Stop 1056 Ogden, UT 84201 (801)-620-7444 Publications may also be accessed through the internet at www.irs.gov.
Method of Filing PSPC accepts electronic/magnetic media returns on 9 track tapes, floppy diskette or over the telephone lines (Modem).	**Method of Filing** The telephone system (modem) is the only method of transmitting Form 1041 data electronically. All Forms 1041 must be transmitted to Tennessee Computing Center (TCC) in Memphis, TN.
Application Process New participants must complete Form 9041, Application/Registration for Electronic/Magnetic Filing of Business Returns.	**Application Process** New and current participants must complete a new Form 9041, Application/Registration for Electronic/Magnetic Filing of Business

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Applicants would fax or mail Form 9041to the PSPC no later than 60 days before due date or extended due date. Internal Revenue Service Philadelphia Submission Processing Center (PSPC) ELF Processing Support Section DP 2720 11601 Roosevelt Blvd. Philadelphia, PA 19154 Telephone Number (215) 516-7533 FAX Number (215-516-2052) Participants already accepted into the program in the previous year do not need to reapply unless information given earlier is changed or incomplete. Participant must call PSPC to let IRS know that they will again participate. After a review of the Form 9041, PSPC assigns an Electronic Transmitters Identification Number (ETIN) to new applicants. The applicant will receive a letter notifying them of their ETIN. PSPC does mail out of Publications 1437 and 1438 using the information from the Form 9041.	Returns. Applicants would fax or mail Form 9041 to the Austin Submission Processing Center (AUSPC) at least 60 days before the electronic transmission of live returns. Internal Revenue Service Austin Submission Processing Center Attn: EFU, Stop 6380 P.O. Box 1231 Austin, TX 78767 Telephone Number (512) 460-8900 FAX Number (512) 460-8962 After a review of Form 9041, the IRS will assign an Electronic Transmitter's Identification Number (ETIN) and a temporary password to each applicant. The ETIN and test password will be used to logon and transmit test data. A letter will be generated with the assignment of the ETIN and a paragraph explaining the yearly test process. Participants must ensure entity information on the Form 9041 is accurate. The Form 9041 must be sent to AUSPC. The entity information includes the name, address, telephone number (with contact name) of the participant and the Employer Identification Number (EIN). The data from the Form 9041 will be matched with

Prior year Processing for Electronic and Magnetic Media filing of 1041 Returns	Current Processing for TY2002 Electronically Filed and transmitted to the Electronic Management System (EMS)
	the already existing IRS records. Participants will be notified of any discrepancies and asked to correct the problem(s) before testing can begin. Tentatively, August 23, 2002, there will be a new application process. Form 8633, Application to Participate in the IRS e-file Program. You will be contacted when this new application process is implemented.
Entity Review Process Participants submit, annually, entity information about the Forms 1041 they intend to file. It is submitted between August 1 of prior year and April 15 of current year. Entity information includes name of trust, address, name control and Employer Identification Number (EIN). PSPC would match the information provided in the entity file against the already existing IRS records. Reports were generated and assigned to a tax examiner. The tax examiner would work with the participant in resolving any discrepancies prior to them filing live returns.	**Entity Review Process** IRS will no longer validate the entity information of the Forms 1041 intended to be filed. Any discrepancies between the entity information of the return and the already existing IRS records will be corrected after the return is processed.
Testing Requirements Must Notify PSPC that participant is ready to test (215) 516-7533 (800) 829-6945 Must successfully test each year to ensure their software produces Form 1041 tax	**Testing Requirements** Must first notify OSPC to make arrangements for testing. Telephone Number 801-620-7444 Test should begin 60 days prior to live transmission of returns to allow ample time

Prior year Processing for Electronic and Magnetic Media filing of 1041 Returns	Current Processing for TY2002 Electronically Filed and transmitted to the Electronic Management System (EMS)
returns that conform to IRS data specifications. Testing is required even if participant took part in the program previously. Testing is January 1 through April 15 of the current year. Test file must contain a minimum of 50 but no more than 500 Form 1041 tax returns. Test data must be submitted on the same medium that will be used to file live returns electronically/magnetically. Form 1041 test data must be similar to the kinds of returns that will be filed during live processing. IRS will authorize applicants to file electronic/magnetic media forms 1041 with these forms/schedules only.	to resolve any transmission problems. The ETIN and temporary password assigned after review of the Form 9041 will be used to logon and transmit test data. Business Acceptance Testing System (BATS) is mandatory and required each year for all participants who will develop software and/or transmit returns. This is to ensure that the IRS can receive and process the electronic returns. Software developers submission of test files must consist of at least 10 returns but not more than 20 with the related forms, schedules and attachments. After acceptance, transmitters must make arrangements with OSPC to submit two (2) same day transmissions, three returns in the first transmission and two returns in the second to check sequential order. In some cases the software developer may test software specific return data. Software developers must notify OSPC Tax Examiner and provide information on forms/schedules that will not be tested. IRS will not allow these forms/schedules during live data transmissions.
Acceptance IRS, PSPC reviews Form 1041 tax return test transmissions and gives feedback to the applicant. IRS will notify each applicant of any errors encountered in the transmission. The participant must then correct the errors before retransmitting a test file.	**Acceptance** IRS, OSPC will process each test transmission and communicate by phone with the applicant concerning their transmission. The applicant must then correct the errors before retransmitting a test file.

Prior year Processing for Electronic and Magnetic Media filing of 1041 Returns	Current Processing for TY2002 Electronically Filed and transmitted to the Electronic Management System (EMS)
When applicants are accepted into the program, PSPC issues a letter to the applicant granting official acceptance to participate. Acceptance is valid for only the year, forms and schedules, specified in the acceptance letter. IRS will inform participants when to begin transmitting live data.	When applicant is accepted, AUSPC will send a letter of acceptance. This letter will contain a password for transmitting live data, telephone number of the help desk and times to call should participant have any questions or problems regarding the transmission of returns. Acceptance is valid only for one year and for forms and schedules specified in the acceptance letter. IRS will inform participant when to begin transmitting live data.
Contingency Plan If electronic/magnetic media filing system becomes inoperable for a potentially long period of time, IRS will provide contingency instructions to all participants	**Contingency Plan** If the electronic filing system is inoperative for an extended period of time, the OSPC, Electronic Filing Section will provide contingency instructions to participants.
Integrity and Accuracy Participants must maintain a high degree of integrity and accuracy in order to participate in the program.	**Integrity and Accuracy** Participants must maintain a high degree of integrity and accuracy in order to participate in the program.
Revocation IRS reserves the right to revoke the electronic/magnetic media filing privilege of any participant who does not maintain an acceptable level of quality or who deviates from the procedures and specifications set forth in the following documents:	**Revocation** IRS reserves the right to revoke the electronic privilege of any participant who does not maintain an acceptable level of quality, or who deviates from the procedures and specifications set forth in the following documents:

Prior year Processing for Electronic and Magnetic Media filing of 1041 Returns	Current Processing for TY2002 Electronically Filed and transmitted to the Electronic Management System (EMS)
• Publication 1437 - Procedures for electronic and Magnetic Media Filing of U.S. Income Tax Returns for Estates and Trusts, Form 1041 • Publication 1438 – File Specifications, Validation Criteria, and Record Layouts for electronic and Magnetic Media filing of U.S. Income Tax returns for Estates and Trusts, Form 1041, for Tax Year 2000.	• Publication 1437 - Procedures and Specifications for the 1041 e-file Program U.S. Income Tax Returns for Estates and Trusts • Publication 1438 – File Specification, Validation Criteria, and Record Layouts for the 1041 e-file and Magnetic Media Programs for U.S. Income Tax returns for Estates and Trusts.
Security Participants are responsible for the security of all transmitted data.	**Security** Participants are responsible for the security of all transmitted data.
Start –Up Date Participants must contact the PSPC for the start-up date for filing Form 1041 returns and related forms and schedules electronically/magnetically. Until a start-up date has been issued to the participant, IRS will not accept live return data.	**Start-Up date** Participants must contact the OSPC for the start-up date for filing Form 1041 returns and related forms and schedules electronically. Until a start up date has been issued to the participant, IRS will not accept live return data.
Consistency Tests A Form 1041 tax return must meet all the consistency tests required as specified in this publication and Publication 1438. The fiduciary or paid preparer must correct the source material prior to transmission. If the transmitter corrects any material, he or she becomes the return preparer.	**Consistency Tests** A Form 1041 tax return must meet all the consistency tests required as specified in publication 1437 and this Publication. The fiduciary or paid preparer must correct the source material prior to transmission. If the transmitter corrects any material, he or she becomes the return preparer.
Acknowledgment (ACK) Process Only files sent through the modem are acknowledged as received. Once the filer selects file type the file is given a FileID.	**Acknowledgment (ACK) Process** IRS will acknowledge each transmission of electronic return data. A return can be acknowledged as accepted, even though it

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Filers are instructed to look in their mailbox (file status and acknowledgment) for that FileID before logging off to ensure IRS received the file. If returns are received on tape or diskette there is no acknowledgment until the returns are processed. IRS currently acknowledges each transmission of a file of electronic/magnetic media returns within 7 workdays. The acknowledgment is a hardcopy of a report that specifies which returns the IRS has accepted, rejected or recorded as duplicates. Participants always receive the ACK Report as a hardcopy printout or have an option to receive the hardcopy format in an ASCII file by way of PSPC's Electronic Communication system (ECS). The IRS will mail the ACK Report to the participant, or the report may be faxed if document is less than 5 pages. Transmitters should immediately contact the PSPC at (215) 516 7619 (not a toll free number) if any of the following occurs: • The transmitter does not receive the hardcopy Acknowledgment Report within seven (7) workdays; or • The transmitter receives acknowledgments for returns that were not transmitted; • The transmitter receives Acknowledgment Report but it does not include all returns transmitted.	has not been through any math checks. There are two types of ACK files, the transmission ACK File and the Validation ACK File. The Transmission ACK File is generated if there is a problem in the basic formatting of the entire file. If a Transmission ACK File is generated, individual forms and schedules are not validated. This ACK file should be available within two workdays after receipt of a transmitted file. The Validation ACK File is generated weather there is a problem within the return or not. The Validation ACK file counts the number of Forms 1041 and related forms and schedules. It provides the status of the return in codes "R" for rejected returns and "A" for Accepted returns. The file provides the reject code numbers for up to 96 errors per return. If the following situations occur after the returns have been transmitted to the Tennessee Computing Center, the transmitter should immediately contact the OSPC at (801) 620-7444 (not a toll-free number): • The transmitter does not receive a transmission acknowledgment file within two (2) workdays; or • The transmitter receives an acknowledgment for returns that were not transmitted on the designated transmission; or • The transmitter receives an acknowledgment with reject returns "R" , but it does not include the reject code(s) for the forms transmitted.

Prior year Processing for Electronic and Magnetic Media filing of 1041 Returns	Current Processing for TY2002 Electronically Filed and transmitted to the Electronic Management System (EMS)
Form 8453-F The Form 8453-F, properly signed and containing the required information serves the following purpose: • Authenticates the return; • Provides a transmittal for any associated paper documents that may be stapled to the declaration; • Authorizes the participant to transmit via third-party transmitter; and • Authorizes the transmitter to transmit the return on behalf of the fiduciary. The same signatures are required on Form 8453-F that is required on a paper return. All Forms 8453-F must be signed no later than the day of transmission. Form 8453-F must accompany each Form 1041 filed on magnetic tape or floppy diskette and be mailed in the same package. If returns are sent electronically, the package that contains Forms 8453-F must be postmarked no later than the day of the electronic transmission.	**Form 8453-F** The Form 8453-F, properly signed and containing the required information serves the following purpose: • Authenticates the return; • Provides a transmittal for any associated paper documents that may be stapled to the declaration; • Authorizes the participant to transmit via third-party transmitter; and • Authorizes the transmitter to transmit the return on behalf of the fiduciary • Authorizes Electronic Funds Withdrawal(EFW) from taxpayer bank account on balance due returns that has included the optional Payment record in their return. The same signatures are required onForm 8453-F that is required on a paper return. All Forms 8453-F must be signed and mailed after the acceptance date of the original electronic transmission. The package that contains Forms 8453-F must be postmarked within three business days after receiving the Validation Acknowledgment File identifying which returns were accepted.

Prior year Processing for Electronic and Magnetic Media filing of 1041 Returns	Current Processing for TY2002 Electronically Filed and transmitted to the Electronic Management System (EMS)
Multiple Tax Return Listing A Form 8453-F multiple-return signature listing may be used if a person is authorized to sign more than one Form 1041. Up to 5,000 Form 1041 tax returns (transmitted as a continuous series input file) may be submitted with a Form 8453-F multiple-return signature listing. The signature listing may also be submitted electronically/magnetically, however a paper listing of the required information must accompany the Form 8453-F.	**Multiple Tax Return Listing** A Form 8453-F multiple-return signature listing may be used if a person is authorized to sign more than one Form 1041. Up to 5,000 Form 1041 tax returns (transmitted as a continuous series input file) may be submitted with a Form 8453-F multiple-return signature listing. A multiple-return signature listing must be submitted on paper.
Substitute Form 8453-F Participants must use the official Form 8453-F or an approved substitute form that duplicates the official form in format, language, content, color and size. Use of an approved form will result in suspension from the program. Participants must send a sample of their proposed substitute form to the following address: Internal Revenue Service W:CAR:MP:FP:F:CD Substitute Forms Program Coordinator 1111 Constitution Avenue, NW Washington, DC 20224	**Substitute Form 8453-F** Participants must use the official form 8453-F or an approved substitute form that duplicates the official form in format, language, content, color and size. Use of an approved form will result in suspension from the program. Participants must send a sample of their proposed substitute form to the following address: Internal Revenue Service OP:FS:FP:F:CD Substitute Forms Program Coordinator 1111 Constitution Avenue, NW Washington, DC 20224
Resubmission on Paper If the participant resubmits the return on paper, he or she should attach to the paper return both the relevant part of the Electronic/Magnetic Media	**Resubmission on Paper** If the participant the submits the return on paper after attempting to file it electronically, or at the end of the filing season a participant is unable to

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

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Remittances Balance due returns must be transmitted separately from returns with no balance due Multiple returns may be covered by one payment in the form of a paper check. One check may cover all the returns (not to exceed 5,000) on a magnetic tape reel, floppy diskette or electronic transmission. A Remittance Register gives information that identifies the transmitter and summarizes the remittance information. A Remittance Register must be submitted to the PSPC with the paper check. The Remittance Register and check can be submitted at the same time the returns are submitted, or after the returns are submitted, but no later than the due date of the return. If a **"Paper Remittance Register"** is being filed, two (2) copies of the register must be submitted with the check. For the Paper Remittance Register to be acceptable, a copy of the "paper" register must be submitted prior to filing a "live" paper remittance register to allow a review of the format. An **Electronic/Magnetic Media Remittance Register** can be submitted on the same medium as the return. You must successfully test your register to ensure	For estates use Form 2758, Application for Extension of Time to File Certain Excise, Income, Information, and Other Returns. **Remittances** An optional Electronic Funds Withdrawal Payment (Direct Debit) (EFW) is allowed per return. The fiduciary may authorize the U.S. Department of Treasury (through a Treasury Financial Agent) to transfer money from their bank account to the Treasury account. The fiduciary must sign the Jurat on Form 8453-F to authorize the agreement between IRS and their Financial Agent to initiate an EFW (direct debit payment). The Paper Remittance Register and Electronic/Magnetic Media Remittance Register will no longer be available. All other payments will be made either through Electronic Federal Tax Payment System (EFTPS) or using a payment voucher Contact an EFTPS Financial Agent at 800-555-4477 or 800-945-5300 for information.

Prior year Processing for Electronic and Magnetic Media filing of 1041 Returns	Current Processing for TY2002 Electronically Filed and transmitted to the Electronic Management System (EMS)
that your software produces a register that conforms to the IRS data specifications. Form 1041 payments (estimated, balance due and subsequent) can be made through the Electronic Tax Payment System (EFTPS). Contact an EFTPS Financial Agent at 800-555-4477 or 800-945-5300 for information.	
FED/STATE Returns It is the intent of the IRS to function primarily as a data conduit with respect to state tax data, that is to receive, temporarily store and then make available for state retrieval the same state return packet associated with a federal return that has been accepted by the IRS as processable. If the federal return is rejected due to error conditions specified, the associated state return packet will be rejected. If the state return packet is rejected, then the associated federal return will also be rejected. If the error(s) is such a nature that it can be corrected and the return(s) processed, both return documents may be retransmitted to the PSPC. The participant may elect to retransmit the federal tax portion of a rejected return and then file the state return using state tax paper forms. After the receipt acknowledgment has	**FED/STATE Returns** **Participation in the 1041 Fed/State e-file program gives IRS authorization to release Federal Tax information common to the Federal and State return to the designated state along with the information that is only required for State tax purposes.** Fed/State Electronic Filing is a cooperative one-stop filing program between IRS and state tax administration agencies. This program allows the filing of both Federal and State income tax returns as a combined return through the IRS Electronic Filing System. Participation in the combined return filing program constitutes a consent to the disclosure by the IRS, to the State agency, of taxpayer identity information, signature and other data items that are common to the Federal and State return. Such information will be treated by the State agency as if it has been directly filed with the State agency. The general concept is to emulate current operations used for the electronic filing of

Prior year Processing for Electronic and Magnetic Media filing of 1041 Returns	Current Processing for TY2002 Electronically Filed and transmitted to the Electronic Management System (EMS)
been provided to the transmitter, the IRS is responsible for making the accepted return packet available to the state agency, Once the state has successfully completed the transmission session and received the return packet, the responsibility for data integrity is that of the state agency.	federal tax returns and modify these operations where necessary to accommodate the transmission of common data items and the data that is only required for State tax purposes to the to the state. The tax return data must be placed into a format for transmission as specified by the IRS and the state. New York will be the only participant in Tax Year 2002.
Should subsequent errors of any type be detected during state processing, they are resolved between the state agency and the fiduciary usual normal state paper procedures. Form 8821, Tax Information Authorization, allows the state to retrieve the Federal Form 1041 and attachments along with the state return from the bulletin board and must be filed with the IRS. One form must accompany each transmission.	The combined return will be rejected in its entirely if it contains any error conditions specified in this publication. If the error(s) is of such a nature that it can be corrected and the return(s) processed, the combined return may be retransmitted to TCC in Memphis. The participant may elect to retransmit the federal tax portion of a rejected return and then file the state return using state tax paper forms.
How to Transmit PSPC accepts electronic/magnetic media returns on 9-track tape, floppy diskette or over the telephone lines (Modem). Forms 1041 can be electronically transmitted to the IRS using the IRS Bulletin Board and can be accessed via dial-up telephone lines at speeds from 2,400 to 56,000 bps. The speed is automatically negotiated for connection at the speed of the calling modem. Some of the Standard Asynchronous protocols that may be used are:	**How to Transmit** Diskettes and 9-track tapes will no longer be accepted. Form 1041 returns will be transmitted over the Public Switched Telephone Network to the Tennessee Computing Center (TCC) in Memphis. Beginning with the 2002 filing season, the FEPS uses a menu-driven instead of a prompt-mode Trading Partner Interface. Transmitters who expect to handle a large

Prior year Processing for Electronic and Magnetic Media filing of 1041 Returns	Current Processing for TY2002 Electronically Filed and transmitted to the Electronic Management System (EMS)
P – Prompted ASCII C – ASCII, XON after <CR> rcvd A – ASCII, XOFF/XON flow control X – XMODEM O – XMODEM-1k Y – YMODEM (Batch) G – YMODEM-g (Batch) S – SEAlink K – KERMIT W – SuperKERMIT (Sliding Windows) Z – ZMODEM-90(Tm)	volume of electronic returns may request to lease their own dedicated line(s) at TCC. They must arrange to lease and install the lines and purchase modems at both ends. They may also purchase equipment to use one of the high-speed transfer protocols, such as FTP, on 56 kbs or ISDN lines at TCC. For more information and approval, contact: Internal Revenue Service ATTN: Darryl Giles EMS Development Section M:I:SD:SP:EI:EM NCFB A5-357 5000 Ellin Road Lanham, MD 20706 The IRS systems are designed to handle large volume transmissions. The practice of transmitting many small batches the indices and degrades the systems. Dial-up transmitters should file no more than **500 returns per transmission.** Dial-up filers using ZMODEM with Checkpoint/Restart can file more than **500** returns per transmission with a **maximum** of **10,000** returns per transmission. If fewer than **500** are to be transmitted, they should be filed not more than once per drain. Dedicated, leased line transmitters may file up to 10,000 returns per transmission (Return Sequence Numbers 0000-9999); if fewer than 10,000 returns, file once per drain. Transmitters using high-speed protocols may file no more than 10,000 returns per transmission.

Prior year Processing for Electronic and Magnetic Media filing of 1041 Returns	Current Processing for TY2002 Electronically Filed and transmitted to the Electronic Management System (EMS)
Reject Codes Reject Codes are defined in Publication 1438. **Record Layouts** Record Layouts are defined in Publication 1438.	Peak filing occurs around "drain" times, which can be obtained by calling OSPC @ (801) 620-7444. See publication 1437 for more information. **Reject Codes** Reject Codes are defined in this Publication. **Record Layouts** Record Layouts are defined in this Publication. (See Section C)

FORM CHANGES FOR TAX YEAR 2002

RECORD LAYOUTS - (Please see individual form/schedule Record Layouts for details of changes identified below.)

1. The following "NO ENTRY" Fields were added to the forms identified below in the continuing effort to standardize forms and schedules used with other tax returns.

Schedule F	0070
Form 3468	0010
Form 4255	0009
Form 6252	0010
Form 4562	0010

2. Form 1041, Page 1: We added two new Fields to the Entity Section. These Fields are identified as:

0151	Qualified Disability Trust
0152	ESBT

Form 1041, Pages 3 and 4, Schedule I: This section has been completely revised. Fields have been deleted, added, and rearranged to reflect changes made to the paper form in which lines were added, altered, renumbered, and their sequence changed. Refer to the Record Layout for specific changes.

3. Schedule D, Part III: The sequence in which the lines appear has changed, and an additional line was added. This resulted in the addition of new fields and deletion of others. Additionally, many fields were given new line references.
The deleted fields numbers are: 1680, 1690, and 1700.
New fields numbers are: 1665, 1667, 1668, 1669, 1674, 1675, 1676.
The Identification was changed for the following fields: 1780, 1830, 1860, 1960.

4. Form 3468: We deleted field number 0330.
We added field numbers: 0010, and 0355.
We changed the identification for Field 0235 to read:
"Qualified Retirement Savings Plan"
We also changed the form reference for fields 0340 (PT II, 11), and 0350 (PT II, 12).

5. Form 4562: We added the following fields: 0181, 0182, and 0830.
We changed the field numbers and form reference lines for the following fields:

From Field:	To Field:
0720	0183
0730	@0184
0740	0186
0710	0187
0185	0188

Revision of the form required extensive changes to the Form Reference lines. Refer to the Record Layout for detailed information.

6. Form 4972: We changed the Identification for field 0220.

7. Form 8582: This form was revised substantially. As a result, we :
Added field numbers: 0055, 0056, 0057, 0165, 0166, 0167, and 0168.
Changed the Form Reference for many other fields.
Please refer to the Record Layout for detailed information.

8. Form 8582-CR: We added new field numbers: 0211, 0212, 0335, 0336, and 0340. We changed the Identification for fields: 0210, 0220, and 0350.

9. Form 8801: We deleted field 0125.
Added field 0520.
Changed Field 0040 to Positive only, i.e. ***
Changed the Identification and Form Reference line for many fields.
See the Record Layout for detailed information.

VALIDATION

The following Reject Codes have changed.

270 All new fields for all forms and schedules requiring a numeric entry will be added to this validation.

272 Form 1041, Schedule I: Added fields 1560, 1580, 1750, 1770, and 1780.
Deleted fields 1820, and 1850.

Form 8582: Added fields 0055, 0056, and 0057.

VALIDATION, continued

274, 276 278, 282 284, 286 288, 300	Form 4562:	Added field 0182 to validation for each of these reject codes.
276	Form 1041, page 1:	Added field 0470
306	Form 4562:	Changed to reflect field number changes as follows; From 0720 to 0183, and 0730 to 0184.
308	Form 1041, page 1:	Added fields 0470 and 0480.

318 Added the following fields for each form shown below:

Schedule F:	0070	Form 4684:	0010
Form 3468:	0010	Form 4797:	0010
Form 4255:	0009	Form 6252:	0010
Form 4562:	0010	Form 8824:	0010

322 Form 1041: Changed to add fields 0151and 0152.

602 – 612 Form 1041, page 1: Added fields 0151 and 0152.

619 Form 3468: Changed due to field number change from 0330 to 0355.

NEW REJECT CODES

We added the following new reject codes.

609, 610 Form 1041, page 1: Relates to fields 0151 and 0152.

635 Form 1041, page 1: Relates to fields 0340 and 1070.

663, 665 Form 1041, page 1: Relates to fields 0151 and 0152.

OTHER CHANGES YOU SHOULD KNOW FOR TAX YEAR 2002 - CONTINUED

VALIDATION CRITERIA

1. **REJECT CODES –** THE FOLLOWING REJECT CODES HAVE BEEN ADDED TO THE VALIDATION PROCESS: 066, 068, 070, 072, 074, 076, 078, 078, 080, 082, 084, 086, 400, 480, 490, 635 (SEE SECTION 7)

2. **REJECT CODES –** THE FOLLOWING REJECT CODES HAVE BEEN REMOVED FROM THE VALIDATION PROCESS: 004, 006, 010, 014, 016, 022, 026, 028, 030, 036.

3. **REJECT CODE REVISIONS,** THE VALIDATION CRITERIA/LANGUAGE ASSOCIATED WITH SOME REJECT CODES HAS BEEN REVISED. REFER TO SECTION 6, VALIDATION OF FORMS AND SCHEDULES, PAGE 30. ALL CHANGES TO REJECT CODES HAVE BEEN ANNOTATED WITH A VERTICAL BAR " | " IN THE RIGHT MARGIN.

4. **REJECT CODE REVISIONS,** THE FIELD NUMBER(S) ASSOCIATED WITH SOME FORMS AND SCHEDULES HAS BEEN ADDED, DELETED, OR CHANGED. REFER TO SECTION 6, VALIDATION OF FORMS AND SCHEDULES, PAGE 30. ALL CHANGES TO REJECT CODES HAVE BEEN ANNOTATED WITH A VERTICAL BAR " | " IN THE RIGHT MARGIN.

IMPORTANT ITEMS TO REMEMBER WHEN USING RECORD LAYOUTS

1. IF SIGNIFICANT, MONEY AMOUNT FIELDS MARKED WITH THREE ASTERISKS **(***)**, MUST CONTAIN POSITIVE AMOUNTS.

2. MONEY AMOUNT FIELDS MARKED WITH TWO ASTERISKS (**) MAY ALSO CONTAIN A LITERAL VALUE OF "STMbnn" (left JUSTIFIED), BLANKS OR ZEROS.

3. A "**b**" IN THE FORMAT OF ANY FIELD REPRESENTS A BLANK SPACE.

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

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

6. FIELDS WITH EITHER ONE OF THESE SIGNS (**@**,*) ARE THE ONLY FIELDS THAT ARE ALLOWED AS STATEMENT RECORDS.

7. FIELD NUMBERS PRECEDED BY A "**+**" SIGN INDICATE THESE ARE RELATED FIELDS THAT MUST BE INCLUDED ON THE STATEMENT RECORD WITH THE CORRESPONDING ASTERISK FIELD.

8. FIELDS MAY BE BLANK FILLED IF INFORMATION THAT IS REQUESTED IS NOT APPLICABLE.

MOST FREQUENT FILING ERRORS

1. NAME LINE 1 MISSING OR CONTAINS INVALID CHARACTERS.
   (Reject Codes 208, 210, 212, 214)

2. ZIP CODE CONTAINS INVALID CHARACTERS, IS MISSING, IS NOT LEFT-JUSTIFIED , OR IS NOT WITHIN VALID RANGE FOR THE STATE.
   (Reject Codes 256, 258)

3. CITY CONTAINS INVALID CHARACTERS, IS NOT LEFT-JUSTIFIED, OR CONTAINS 2 OR MORE CONSECUTIVE SPACES.
   (Reject Codes 234, 236, 238)

4. STATE CODE INVALID.
   (Reject Codes 246, 248, 250)

5. ADDRESS MISSING OR IS IN INVALID FORMAT.
   (Reject Codes 224, 226, 228, 230, 232)

6. EMPLOYER IDENTIFICATION NUMBER (EIN) NOT CONSISTENT ON ALL RELATED FORMS AND SCHEDULES.
   (Reject Codes 164)

7. NEGATIVE MONEY AMOUNT IN A POSITIVE ONLY FIELD.
   (Reject Code 272)

8. INVALID SEQUENCE OF FORMS/SCHEDULES.
   (Reject Code 124)

9. INVALID RECORD LENGTH OF THE SCHEDULES K-1 AND RELATED RECORDS THAT ARE BEING TRANSMITTED.
   (Reject Code 106)

10. Zip Code must be valid and must be a valid State/Zip Code combination.
    (Reject Code 258)

REFERENCE GUIDE GLOSSARY OF TERMS

1. **ALPHANUMERIC (A/N)** - Pertains to the format value of specific fields included in the record layouts. Alphanumeric format includes alphabets A-Z (UPPERCASE ONLY), and numbers 0-9.

2. **ASCII** - American Standard Code for Information Interchange - An 8 bit-plus parity character set established by the American National Standards Institute to achieve compatibility between computers.

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

4. **BUSINESS MASTERFILE (BMF)** - An IRS file that contains information related to all businesses known to the IRS.

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

6. **ELECTRONIC FILING** - Pertains to the transmission of Form 1041 return data electronically via telephone lines/modem. Transmission methods are asynchronous protocol via modem with line speeds of 1200 - 19,000 bps. Transmission at a speed less than 14,400 is not recommended. Trading partners using dedicated lines can have higher speeds.

7. **ELECTRONIC MANAGEMENT SYSTEM (EMS)** - Responsible for collecting, validating, translating and delivering tax form information to the UNISYS legacy system. EMS is also responsible for making acknowledgment files available to IRS trading partners.

8. **ELECTRONIC TRANSMITTER=S IDENTIFICATION NUMBER (ETIN)** - A 7 digit identification number assigned by Memphis IRS Center to all electronic filing participants who have been tested and accepted as transmitters. This number identifies an accepted transmitter in the Transmission (TRANA) Record.

9. **EMPLOYER IDENTIFICATION NUMBER (EIN)** - A nine (9) digit numeric which identifies an entity or taxpayer.

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

11. **ENTIRE RETURN** - Filing Form 1041, Schedules K-1 and other related forms and schedules electronically.

GLOSSARY (Continued)

12. **ERROR REJECT CODE** - A three character number representing an invalid condition within a Form 1041 return record. Reject codes are set by the IRS validation program and are transmitted electronically to the filer when there are errors. When errors occur, filers should refer to Section 6 in Publication 1438 to receive the description of the validation criteria.

13. **FILE TRANSFER PROTOCOL (FTP)** - A standard available on many hardware platforms for transporting files between systems across the network that connects the systems.

14. **LEFT JUSTIFIED** – An entry in a field that is blank-filled from the right.

15. **LOGICAL RECORD** - A record within a block. Consist of a minimum of the Form 1041, pages 1-4, Schedule K-1, pages 1& 2 and the Summary Record. All other forms and/or schedules filed should be included in the number of logical records. The Transmission Record and Recap Record should not be included in the logical record count.

16. **PREPARER'S TAX IDENTIFICATION NUMBER (PTIN)** – The PTIN is an identification number in which a paid tax return preparer can apply for and use if they do not want to disclose their Social Security Number (SSN) on returns they prepare. Paid Preparer's do not have to apply for a PTIN. They can continue to use their SSN on tax returns they prepare. A paid preparer can obtain a PTIN by submitting Form W-7P, Application for Preparer's Tax Identification Number.

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

18. **RECORD CONTROL INFORMATION** - Field #0000-0009 in all logical records. The Record Control Information contains specific information describing each type of record (e.g. type of form or schedule, page number, EIN, tax period, etc.)

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

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

21. **REPORTING AGENT** - Authorized to prepare and file Form 1041 electronically for a taxpayer.

GLOSSARY (Continued)

22. **RIGHT JUSTIFIED** - An entry in a field that is zero-filled from the left.

23. **SIGNIFICANT** - Describes entries in fields that contain numeric or alphanumeric values other than blanks or zeros.

24. **SOFTWARE DEVELOPER** - Someone who develops tax form preparation software. The IRS grants the developer permission to be an Electronic Filer and/or a Transmitter.

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

26. **SUMMARY (SUM) RECORD** - The Summary Record is the final record within a return. This record will contain electronic filer identification data; counts of the schedules, forms and statements included in one return; and indicators for paper documents that are attached to Form 8453-F. REQUIRED

27. **TEST MODE** - The initial mode for all trading partners and the permanent mode for all Software Developers. All Reporting Agents and Transmitters will remain in this mode until they have been accepted/authorized/certified to file live returns.

28. **TRADING PARTNER** - The business entity that logs into the EMS (must posses a login/password combination) to send and receive files electronically. Reporting Agents, Software Developers and Transmitters are all Trading Partner types.

29. **TRANSMISSION** - Submission of Form 1041 tax return data electronically.

30. **TRANSMISSION (TRANA and TRANB) RECORD** - The first record of a transmission which identifies the electronic media transmitter. (1 TRANSMISSION RECORD IS REQUIRED PER TRANSMISSION)

31. **TRANSMITTER** - Submits Form 1041 tax returns to the IRS electronically in the format that IRS can process, as specified in this publication.

SECTION 1 GENERAL INFORMATION

.01 FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY

1. **Form 1041** (U.S. Income Tax Return for Estates and Trusts)
2. **Schedule C (Form 1040)** (Profit or Loss From Business)
3. **Schedule C-EZ (Form 1040)** (Net Profit From Business)
4. **Schedule D (Form 1041)** (Capital Gains and Losses)
5. **Schedule E (Form 1040)** (Supplemental Income and Loss)
6. **Schedule F (Form 1040)** (Profit or Loss From Farming)
7. **Schedule H (Form 1040)** (Household Employemtn Taxes)
8. **Schedule J (Form 1041)** (Trust Allocation of an Accumulation Distribution)
9. **Form 1116** (Foreign Tax Credit);
10. **Form 2210** (Underpayment of Estimated Tax by Individuals, Estates and Trusts)
11. **Form 2210F** (Underpayment of Estimated Tax by Farmers and Fishermen)
12. **Form 2439** (Notice to Shareholder of Undistributed Long-Term Capital Gains)
13. **Form 3468** (Investment Credit)
14. **Form 4136** (Credit for Federal Tax Paid on Fuels)
15. **Form 4255** (Recapture of Investment Credit)
16. **Form 4562** (Depreciation and Amortization)
17. **Form 4684** (Casualties and Theft)
18. **Form 4797** (Sale of Business Property)
19. **Form 4835** (Farm Rental Income and Expenses)

.01 FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY CONTINUED

20. **Form 4952** (Investment Interest Expense Deduction)

21. **Form 4970** (Tax on Accumulation Distribution of Trusts)

22. **Form 4972** (Tax on Lump-Sum Distributions)

23. **Form 6198** (At Risk Limitation)

24. **Form 6252** (Installment Sale Income)

25. **Form 8271** (Investor Reporting of Tax Shelter Registration Number)

26. **Form 8582** (Passive Activity Loss Limitation)

27. **Form 8582-CR** (Passive Activity Credit Limitations)

28. **Form 8801** (Credit for Prior Year Minimum Tax Individuals, Estates and Trusts)

29. **Form 8824** (Like Kind Exchanges)

30. **Form 8829** (Expenses for Business Use of Your Home)

31. **Statement** ("STMbnn") Statement Records for forms and/or schedules other than Schedule K-1 (Form 1041) or Schedule K-1 in ascending numeric order.

32. **Schedule K-1 (Form 1041) Statements** (STMb99) – if applicable, must be transmitted in ascending numeric sequence and immediately follow the Schedule K-1 Record to which they correspond.

33. **Payment Record** Electronic Funds Withdrawal(Direct Debit) Payment Record.

34. **Summary Record**

.02 MULTIPLE FORMS AND SCHEDULES

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

FORMS	SCHEDULES
1. FORM 1116	1. SCHEDULE C
2. FORM 2439	2. SCHEDUEL C-EZ
1. FORM 4255	3. SCHEDULE E
2. FORM 4562	4. SCHEDULE F
3. FORM 4684	5. SCHEDULE H
4. FORM 4835	6. SCHEDULE J
5. FORM 4972	7. SCHEDULE K-1
6. FORM 6198	
7. FORM 6252	
6. FORM 8271	
7. FORM 8824	
8. FORM 8829	

.03 TRANSMITTING MULTIPLE FORMS AND SCHEDULES

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

.04 Street Address Abbreviations

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

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

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

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

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

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

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

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

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

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

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

SECTION 2 ACKNOWLEDGMENT "ACK" FILE FORMAT

.01 ACKNOWLEDGMENT FILE COMPONENTS

1. The IRS will acknowledge all transmissions by sending an Acknowledgment File (ACK File) to the transmitter. The Acknowledgment File identifies which returns have been accepted, rejected, or identified as duplicates. The Acknowledgment File will be available from the IRS service center to the Transmitter within **two workdays** from the original transmission. The Acknowledgment File must be retrieved before sending a return file transmission.

2. If the **entire transmission is rejected**, the ACK File will contain the following:

   a. The original transmitter records (TRANA and TRANB).

   b. One ACK Record Set consisting of an ACK Key Record with a **"T"** in the Acceptance Code Field, and one ACK Error Record containing all transmission reject errors related to this transmission.

   c. The RECAP Acknowledgment Record (ACK RECAP Record) with fields pertaining to accepted and rejected returns zero-filled.

3. If the **transmission is accepted**, the Acknowledgment File will contain the following:

   a. The original TRANA and TRANB sent by the transmitter with (Field #9998) of the TRANA Record updated with an IRS entry indicating the FEPS (Front-End Processing Subsystem/Front End Processor) CPU Designator.

   b. Next, an Acknowledgment Record (ACK Record Set) is sent for each recognizable return transmitted.

   c. Next, the RECAP Acknowledgment Record (ACK RECAP Record), which is the original RECAP Record updated with counts of the total accepted, duplicated, rejected returns, and IRS computed return count.

   d. Finally, the FEPS-assigned Global Transmission Key (GTX Key).

.01 ACKNOWLEDGMENT FILE COMPONENTS – (Continued)

4. The acknowledgment of a fiduciary return is the ACK Record Set. An ACK Record Set consists of one ACK Key Record for an accepted return, or one ACK Key Record followed by up to 12 ACK Error Records for a rejected return.

   a. The ACK Key Record contains information to identify the return it represents, plus a field to indicate how many (if any) ACK Error Records follow. See the Acknowledgment Key Record Layout for the Values of the Acceptance Code.

   b. If present, each ACK Error Record will contain data defining the Form Record Number, the Form Occurrence for multiple occurrences of forms or schedules, the Field Sequence Number, and the Error Reject Code describing the specific error encountered – for up to eight unique errors.

5. Any tax return with an **"A"** in the Acceptance Reject Code Field has been accepted as a filed tax return and will be processed in the same manner as a return submitted as a paper document. <u>This does not imply that the return will pass all IRS Service Center validity checks or post to the IRS Master File without delays.</u>

6. If an ACK KEY Record contains an **"R"** in the Acceptance Code Field, the return has been rejected due to a fatal error involving the return format, internal consistency, or data errors in a key field, and must be corrected and resubmitted to the IRS to be considered as a filed return.

7. If an ACK KEY Record contains an **"D"** in the Acceptance Code Field, the return has been identified as a duplicate record, (i.e., a return record has previously been transmitted and accepted for the Primary EIN) or 2 or more returns with the same Primary EIN have been submitted on one transmission.

8. **Up to 96, three –position, Reject Codes** may be furnished to the Electronic Filer on the ACK Error Record(s). Filers should use these Error Reject Codes to determine the source of the error causing the return or transmission to reject. Error Reject Code "999" is generated if more than the maximum number of reject conditions (96) are identified.

9. Error Reject Codes and references to validation criteria related to the errors are listed in Section 2. Filers should use this information to resolve reject conditions. When a condition cannot be resolved with the information provided, the filer should contact the Electronic Filing Unit at the Ogden IRS Center for assistance at (801) 620-7444.

.02 RECEIVING THE ACKNOWLEDGMENT FILE

See Publication 1437 for description of the current menu interface.

1. If the Acknowledgment File is not received within two workdays, or if acknowledgments are received for returns which were not transmitted on the designated transmission, immediately contact the Electronic Filing Unit Help Desk at the Ogden IRS Center for assistance at (801) 620-7444.

2. The transmitter should match the Acknowledgment File back to the original file transmitted by using the IRS-assigned file name, a combination of month, day and sequence number(MMDDnnnn). If no ACK File is received, call the Help Desk to be sure that there is not a processing delay. *Any electronically transmitted return which is not acknowledged by the Service has NOT been accepted for processing, and must be resubmitted and acknowledged as accepted before it is considered a filed return*.

3. When a return has been rejected after three attempts, contact the Electronic Filing Unit Help Desk at the Ogden IRS Center for assistance.

4. **NOTE:** If using the XMODEM protocol, each ack file will be transmitted separately. The trading partner must start his XMODEM software for each acknowledgment file. The trading partner is responsible for supplying his XMODEM software with a name of each acknowledgment file.

5. **NOTE:** If using YMODEM-BATCH (FTPI "y" or "Y"), then the Acknowledgment Files are sent separately within the transmission. Block zero ("0") identifies the filename. Data is transmitted starting in Block one ("1") up to Block "255" and then rolls to Block "0". The last block for the file is padded with "Ctrl Z" characters. The next transmission packet should be the End of Transmission (EOT) character. If there is another file, the next block, Block "0" will contain the next filename. Otherwise a Block "0" without a filename will be followed by the EOT character.

6. **NOTE:** If using ZMODEM or YMODEM Batch, Acknowledgment Files are sent separately within the transmission, with **"**zfile**"** and **"**eof**"** in between each file, with a **"**zfin**"** at the end of all files. The IRS system will supply the acknowledgment reference number (MMDDnnnn) which is used to form the ack file name after the FEPS has received the submission file.

.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS

1. ACK Key Record

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

.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS - (continued)

2. ACK Error Record

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

.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS - (continued)

3. ACK Recap Record

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

.04 EXAMPLES OF ACKNOWLEDGMENT "ACK" RECORDS

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

0120**TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER'SAGENTbB20030201199900103201AVbbbbbbbbbbbbCbbbbbbPFb#0120****TRANBb1234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbOGDENbbbUTbb84241bbbbbbbbbbbbbbbbbb8011234567bbbbbbbbbbbbbbbb#0120****ACKbbb001X41000000119990103201000 1bbbbbbbbbbbbAbbb20030201722650320069 42bb00NY00000000000001PYMTbRQSTbRCVDbbbb#0120****RECAPbbbbbbbbbbbbbbbb000007199900103201000007000000000000bbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbbD20020201123045.6789#**

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

0120**TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER'SbAGENTB20030201999001032 01AVbbbbbbbbbbbbCbbbbbbPFb#0120****TRANBb1234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbOGDENbbbUTbb84241bbbbbbbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbbb#0120****ACKbbb001X41000000219990103201000 1bbbbbbbbbbbbRbbb20030201722650320069 52bb01NY000000010000000PYMTbRQSTbRCVDbbbb#0120****ACKRbb4100000020000022bbFRMbbb1041bbPG01b000000100902240000002 2THEbSTREETbADDRESSbMUSTbBEbSIGNIFICANTbbbbbbbbbb#0120****RECAPbbbbbbbbbbbbbbbb0000071999001032010000060000000000001bbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbbD20020201123045.8889#**

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

0120**TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER'SbAGENTB20030201199900103201AVbbbbbbbbbbbbCbbbbbbPFb#0120****TRANBb1234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbOGDENbbbUTbb84201bbbbbbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbbb#0120****ACKbbb001X41000000319990103201000 1bbbbbbbbbbbbTbbb20030201722650320069 52bb01NY00000010000000PYMTbRQSTbRCVDbbbb#0120****ACKRbb4100000030000002bbTRANBbbbbbbbbbbbb0000001000000200000001AbDUPLICATEbTRANSMISSIONb(TRANA)bISbNOTbALLOWEDb#0120****RECAPbbbbbbbbbbbbbbbb0000071999001032010000000000000000bbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbbD20020201123045.5689#**

SECTION 3 FEPS TRANSMISSION VALIDATION

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

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

(a) **"NO TRANA RECORD RECEIVED"** If the first record byte count and end of record (#) do not agree, record sentinel **** is not present, "TRANA " is not in columns 9-14, byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EEC will reject the transmission.

(b) **"NO TRANB RECORD RECEIVED"** If the second record byte count and end of record (#) do not agree, record sentinel **** is not present, "TRANB " is not in columns 9-14, Byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EEC will reject the transmission.

(c) **"NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM "** If the last record byte count and end of record (#) do not agree, record sentinel **** is not present, "RECAP " is not in columns 9-14, Byte count is >120 characters or is not numeric, or CR or LF imbedded within the record, EEC will reject the transmission.

(d) **"LOGON ETIN AND ETIN IN THE TRANA RECORD WERE DIFFERENT"** If the ETIN in columns 84-88 of the TRANA record does not match the login ETIN, EEC will reject the transmission.

(e) **"INVALID PROCESSING SITE DESIGNATOR B=ODGEN"** For 1041 transmissions, if the letter code for Site Designator in column 75 of the TRANA record is not equal to '**B**' (Ogden Service Center), the EEC will reject the transmission.

(f) **"INVALID TRANA: WRONG LENGTH OR EMBEDDED #"** If the byte count of the first record is less than 120 and the end of record # agrees with the byte count, EEC will reject the transmission.

(g) **"INVALID TRANB: WRONG LENGTH OR EMBEDDED #"** If the byte count of the second record is less than 120 and the end of record # agrees with the byte count, EEC will reject the transmission.

.01 FEPS VALIDATION CRITERIA - (Continued)

(h) **"INVALID RECAP: WRONG LENGTH OR EMBEDDED #"** If the byte count of the last record is less than 120 and the end of record # agrees with the byte count, EEC will reject the transmission.

(i) **"MULTIPLE TRANA/TRANB RECORDS DETECTED"** If Multiple TRANA or TRANB or RECAP records are found within a file, the EEC will reject the transmission.

(j) "INVALID PRODUCTION-TEST CODE - P= PRODUCTION, T = TEST" If the test/production indicator in column 117 of the TRANA record does not equal 'T' or 'P', EEC will reject the transmission.

(k) **"PRODUCTION-TEST CODE IN TRANA RECORD DOES NOT MATCH PROFILE"** If the Production-Test indicator in column 117 of the TRANA record does not match the production/test mode in the Trading Partner profile, EEC will reject the transmission.

(l) **"INVALID TRANSMISSION TYPE CODE"** If the letter in column 118 of the TRANA record is not a valid transmission type code, EEC will reject the transmission. (TRANA field TRANSMISSION TYPE CODE must be equal to **"F"** for Fiduciary Return.)

(m) **"INVALID TOTAL RETURN COUNT IN RECAP RECORD"** If the number of tax returns counted does not match the Total Return Count in columns 29-34 of the RECAP record, the EEC shall reject the entire transmission and generate this Error ACK message.

(n) **"INVALID JULIAN DAY IN THE TRANA RECORD"** If the Julian day in columns 91-93 of the TRANA record is more than two days prior to the actual receipt Julian day or more than one day after the actual receipt Julian day, EEC will reject the transmission.

(o) **"EIN IN TRANA DOES NOT MATCH EIN PROFILE"** If the EIN in columns 15-23 of the TRANA record does not match the EIN of the Trading Partner sending the transmission, the EEC will reject the transmission.

(p) **"EIN IN TRANB DOES NOT MATCH EIN IN TRANA"** If the EIN in columns 15-23 of the TRANB record does not match the EIN in columns 15-23 of the TRANA record, the EEC will reject the transmission.

.01 FEPS VALIDATION CRITERIA - (Continued)

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

(q) **"INVALID PROCESSING YEAR CODE"** For 1041 transmissions, if the processing year code in column 110 of the TRANA record is not 'P' for Prior or 'C' for Current, EEC will reject the transmission.

(r) **"INVALID TAX RETURN FORMAT BEGINNING AT RECORD n"** is a Error ACK message that will be generated after the first occurrence of a validation error. For IRS Proprietary format return transmissions, EEC will validate that every return envelope begins with a tax return record (valid Record ID, Return type and Page number fields) and ends with a summary record. In addition, the tax return record must contain a numeric TIN that matches the TIN in the summary record. If an error is encountered in this return envelope, EEC will reject the entire transmission and return the new Error ACK. No validation will take place after this first error is encountered.

(s) **"NO RETURNS WITHIN THE TRANSMISSION"** is a Error ACK message. If there are no returns within a transmission, EEC shall reject the entire transmission.

(t) **"INVALID RECORD FORMAT IN RECORD NUMBER XXX"** is a Error ACK message. To ensure that the number of bytes validated by the EEC is the number of bytes that the Trading Partner intended to include in the record, EEC shall validate that each record begins with a 4 digit byte count followed by the 4 asterisk record sentinel and the last character is a # in the corresponding position of the byte count. If these fields are not present, EEC shall reject the entire transmission and generate an error acknowledgment file with the new Error ACK message.

(u) **"TRANSMITTER NOT VALID FOR TRANSMISSION TYPE"** is a Error ACK message. If the Trading Partner's profile does not allow the transmission type specified in column 118 of the TRANA record, EEC will reject the transmission.

(v) **"ADDITIONAL TAX DATA AFTER RECAP"** is a Error ACK message. If tax data exists after the RECAP record, the EEC will reject the transmission.

.01 FEPS VALIDATION CRITERIA - (Continued)

(w) **"SESSION ABNORMALLY TERMINATED; WAIT FOR IRS TO DISCONNECT"** is a Error ACK message. If EEC detects that the Trading Partner has disconnected after submitting a transmission, but before the GTX key is displayed, this message will be generated. The submitted transmission will be deleted from the Trading Partner's mailbox and will not be processed.

SECTION 4 EFS TRANSMISSION VALIDATION

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

.01 EFS TRANSMISSION VALIDATION CRITERIA

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

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

SECTION 5 FORM 1041 REQUIRED FIELDS

FORM 1041 REQUIRED FIELD ENTRIES

.01 The following fields must be equal

LINE FROM FORM 1041

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

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

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

SECTION 6 VALIDATION – STATEMENT FIELDS

.01 FIELDS WHICH MAY CONTAIN 'STM nn':

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
1041	0070	GRANTOR NAME IF APPLICABLE	
	0380	SOURCE OF OTHER INCOME	8
	0470	NATURE OF OTHER DEDUCTIONS	15
	0830	PREPARER'S NAME	
	0928	ELECTION TO TREAT CONTRIBUTION AS PAID IN PRECEDING TAX YEAR	A-1
	1100	SEPARATE SHARE RULE	B-7
SCH C	0110	OTHER METHOD TYPE	F (3)
	0310	FORM 1098 EXPLANATION	PT II 16a
	0330	FORM 1098 NAME/ADDRESS	PT II 16b
SCH D	0020	SHORT TERM/LONG TERM CAPITAL GAINS AND LOSSES	PT I PT II
SCH E	0360	MORTGAGE INT PAID TO BANKERS	12
	0590	OTHER DESCRIPTION	18
	1010	PART/S-CORP NAME A	27A(a)
	1790	ESTATE/TRUST NAME	32A(a)
	2060	REMIC NAME	37(a)
SCH F	0450	FORM 1098 EXPLANATION	PT II 24
	0460	FORM 1098 NAME/ADDRESS	PT II 24
	0580	OTHER EXPENSES	PT II 34
SCH J	1780	STATEMENT FOR SCHEDULE J	
SCH K-1	0620	K-1 STATEMENT (STM b99)	

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

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

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

8824	0025	PROPERTY GIVEN STATEMENT	PT I 1
	0035	PROPERTY RECEIVED STATEMENT	PT I 2
	0305	MULTI ASSET GAIN STATEMENT	19
	0345	TOTAL RECOGNIZED GAIN STATEMENT	23
	0395	DIVESTED PROPERTY ATTACHMENT	PT IV 26 |
	0405	REPLACEMENT PROPERTY ATTACHMENT	PT IV 27 |
8829	0075	COMPUTATION ATTACHED	7

.02 FIELDS WHICH MUST CONTAIN 'STM nn':

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

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

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

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

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

SECTION 7 VALIDATION OF FORMS AND SCHEDULES

.01 PAYMENT RECORD VALIDATION CRITERIA

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

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

.02 GENERAL VALIDATION CRITERIA

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

REJECT CODE	VALIDATION CRITERIA
102	If the Tax Period (Field #0005), Form 1041 is not in the valid format. **(See the instructions on Page 69 of this publication)**
104	If the Tax Period (Field #0005), on Form 1041 equal to 200212 and the Fiscal year ending(Field #0020) on the Return Record is not equal to December 31, 2002(20021231) or spaces.
106	If the Tax Period (Field #0005) on Form 1041 is within the valid range, and the Fiscal Year Ending (Field #0020) is not in the range. **VALID TAX PERIOD: 200301, 200302, 200303, 200304, 200305, 200306**
108	If the Tax Period (Field #0005), Form 1041 is a valid Fiscal Year and the Fiscal Year Beginning (Field #0010) or Fiscal Year Ending (Field #0020) on Form 1041 is equal to blanks. **VALID TAX PERIOD: 200301, 200302, 200303, 200304, 200305, 200306**
110	If the Tax Period (Field #0005) on Form 1041 is greater than or equal to the transmission date.
120	If the return is a short period return (Form 1041 fields 010, 020 < twelve months) and the Initial Return(Field #0210) and Final Return(Field #0220)) on Form 1041, Page 1 are all blank.

REJECT CODE	VALIDATION CRITERIA

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

Form 1041	Page 1 & 2	REQUIRED
	Page 3 & 4	Optional **
Schedule C	Page 1 & 2	Optional **
Schedule C-EZ	Page 1	Optional
Schedule D	Page 1 & 2	Optional **
Schedule E	Page 1 & 2	Optional
Schedule F	Page 1 & 2	Optional **
Schedule H	Page 1 & 2	Optional **
Schedule J	Page 1 & 2	Optional **
Form 1116	Page 1 & 2	Optional **
Form 2210	Page 1, 2 & 3	Optional **
Form 2210F	Page 1	Optional
Form 2439	Page 1	Optional
Form 3468	Page 1	Optional
Form 4136	Page 1 & 2	Optional
Form 4255	Page 1	Optional
Form 4562	Page 1 & 2	Optional **
Form 4684	Page 1 & 2	Optional **
Form 4797	Page 1 & 2	Optional **
Form 4835	Page 1	Optional
Form 4952	Page 1	Optional
Form 4970	Page 1	Optional
Form 4972	Page 1	Optional
Form 6198	Page 1	Optional
Form 6252	Page 1	Optional
Form 8271	Page 1	Optional
Form 8582	Page 1	Optional
Form 8582-CR	Page 1 & 2	Optional **
Form 8801	Page 1 & 2	Optional **
Form 8824	Page 1 & 2	Optional **
Form 8829	Page 1	Optional
Payment Record		Optional
Statement Records		Optional

124 Proper Sequence of Forms/Schedules
(Continued)

Schedule K-1	Page 1	Optional
Schedule K-1	Statement Records	Optional
State Records		Optional
Summary Record		REQUIRED

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

128 If duplicate returns were submitted.

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

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

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

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

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

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

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

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

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

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

Forms/Schedules		Field Number
Form 1041	Page 2,3,4	0923, 1513, 2053
Schedule C	Page 1,2	0003,0583
Schedule C-EZ	Page 1	0003
Schedule D	Page 1,2	0003,1753
Schedule E	Page 1,2	0003,1003
Schedule F	Page 1,2	0003,0773
Schedule H	Page 1,2	0003,0163
Schedule J	Page 1,2	0003,0733
Schedule K-1	Page 1	0003
Form 1116	Page 1,2	0003, 1003
Form 2210	Page 1,2,3	0003,0223,1273
Form 2210F	Page 1	0003
Form 2439	Page 1	0003
Form 3468	Page 1	0003
Form 4136	Page 1,2	00003,0453
Form 4255	Page 1	0003
Form 4562	Page 1,2	0003,0803
Form 4684	Page 1,2	0003,0493
Form 4797	Page 1,2	0003,1383
Form 4835	Page 1	0003
Form 4952	Page 1	0003
Form 4970	Page 1	0003
Form 4972	Page 1	0003
Form 6198	Page 1	0003
Form 6252	Page 1	0003
Form 8271	Page 1	0003
Form 8582	Page 1	0003
Form 8582-CR	Page 1,2	0003, 0253
Form 8801	Page 1,2	0003, 0293
Form 8824	Page 1,2	0003, 0373
Form 8829	Page 1	0003
Payment Record		0003
Statement Record		0003
Summary Record		0007

REJECT CODE	VALIDATION CRITERIA
170	All digits of the Employer Identification Number (EIN) cannot be the same numbers. (e.g. 999999999, 888888888, 777777777, etc.)
174	The Beneficiary's Identifying Number (Field #0070) on the Schedule K-1 Page 1, must be numeric or equal to the literal **"APPLD FOR".**
175	The Preparers Taxpayer Identification Number, SSN or PTIN (Field #0850) on Form 1041 must be in the following format if significant: **If PTIN - VALID FORMAT: P**nnnnnnnn - The first position must always contain a **"P"** followed by 8 numerics, and not equal to all zeroes or all nines. **If SSN** - must be numeric and cannot be all zeroes or all nines
192	All date Fields must be in the valid format and fall within the valid range. **VALID FORMAT: YYYYMMDD, YYYYMM** **VALID RANGE: MM = 01-12, DD = 01-31, YYYY = 2003 or less**
193	If the Fiscal Year Beginning(Field #0010) is not valid.
194	If the Fiscal Year Ending(Field #0020) is not valid.
196	If the Fiscal Year Beginning(Field #0010) and the Fiscal Year Ending(Field #0020) on Form 1041 is significant and the year digits of the Fiscal Year Ending is less than the year digit of the Fiscal Beginning.

NAME CONTROL (Field #0030):

198	The Name Control (Field #0030) on Form 1041, Page 1, must be present.
200	The first position of the Name Control (Field #0030) on Form 1041, Page 1 must be valid and left-justified. **VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric)**

NAME CONTROL (Field #0030) - CONTINUED:

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

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

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

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

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

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

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

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

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

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

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

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

REJECT CODE	VALIDATION CRITERIA
214	The first Name Line (Field #0060) on Form 1041, Page 1, must not have two (2) or more consecutive embedded spaces. The first Name Line (Field #0080) on the Schedule K-1 must not have two (2) or more consecutive embedded spaces.

NAME LINE 2 (Field #0080):

216	The second Name Line(Field #0080) on Form 1041, Page 1, must be present.
218	The second Name Line (Field #0080) on Form 1041, Page 1, if significant must be left-justified.
221	The second Name Line (Field #0080) on Form 1041, Page 1, must contain only valid characters. **VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&), Hyphen (-), Slash (/), In Care Of (%), or blanks**
222	The second Name Line (Field #0080) on Form 1041, Page 1, must not have two (2) or more consecutive embedded spaces.

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

224	The Street Address (Field #0090) on Form 1041, Page 1, must be significant. The Street Address (Field #0100, Field #0170) on Schedule K-1 must be significant.
226	The Street Address (Field #0090) on Form 1041, Page 1, must be left-justified. The Street Address (Field #0100) on Schedule K-1 must be left-justified.

REJECT CODE	VALIDATION CRITERIA
228	The Street Address (Field #0090) on Form 1041, Page 1, must contain at least 3 or more characters. The Street Address(Field #0100) on the Schedule K-1 must contain at least 3 or more characters.
230	The Street Address (Field #0090) on Form 1041, Page 1, must contain only valid characters. The Street Address (Field #0100) on Schedule K-1 must contain only valid characters. **VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Hyphen (-), Slash (/) or blanks**
232	The Street Address (Field #0090) on Form 1041, Page 1, must not have two (2) or more consecutive embedded spaces. The Street Address (Field #0100) on Schedule K-1 must not have two (2) or more consecutive embedded spaces.

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

234	The City (Field #0100) on Form 1041, Page 1, must be left-justified. The City (Field #0110) Schedule K-1 must be left-justified.
236	The City (Field #0100) on Form 1041, Page 1, must contain only valid characters. The City (Field #0110) on Schedule K-1 must contain only valid characters. **VALID CHARACTERS: A-Z (Alpha), or blanks**
238	The City (Field #0100) on Form 1041, Page 1, must not contain two (2) or more consecutive embedded spaces. The City (Field #0110) on Schedule K-1 must not contain two (2) or more consecutive embedded spaces.

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

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

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

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

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

248 The State Code (Field #0110) on Form 1041, Page 1, must be valid.

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

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

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

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

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

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

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

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

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

VALID FORMAT: nnnnnnnnnnnn, nnnnnnnnnbbb, nnnnnbbbbbbb

REJECT CODE	VALIDATION CRITERIA
258	The Zip Code must be valid and must be a valid State/Zip Code combination. **(For valid Zip Codes please refer to Section 1, Page 5 of this publication)** ***NOTE: The valid range for the last two digits of the 5 digit Zip Code is 01- 99.***
270	If significant, money amount field must be numeric. Refer to record layout for specific field numbers.
272	All money amount Fields marked with 3 asterisks **(***)** in the Record Layouts (Field Description) **must** be numeric and contain only positive money amounts.

Forms/Schedules	Field Number(s)
Form 1041	0310, 0320, 0420, 0430, 0440, 0450, 0460, 0480 0490, 0510, 0550, 0560, 0590, 0620, 0700, 0750, 0770, 0800, 0810, 1000, 1030, 1225, 1240, 1370, 1560, 1580,1750, 1770, 1780,1960, 1970, 2120
Schedule D	780, 1600-1625, 1760
Schedule E	0930, 0940, 0950, 0970, 1070, 1770, 1810, 2020
Schedule K-1	0210, 0220, 0480
Form 4684	0060, 0150, 0240, 0330, 0550, 0640, 0730, 0820 0900, 0910, 0940, 0950, 0970, 0980, 1060, 1070 1100, 1110, 1130, 1140
Form 4797	1250
Form 6198	0100, 0350
Form 8582	0030, 0040, 0055, 0056, 0057, 0070, 0080
Form 8801	0040
Payment Record	0060

REJECT CODE	VALIDATION CRITERIA
274	If a Statement Record is present there must be a corresponding "STM nn" reference.
276	If a statement reference is used there must be a corresponding statement record.
278	Statement Records must be in ascending numeric order. **(Statement numbers do not have to be in consecutive order).**
282	A field marked with an “@” or a “*” must be equal to “STM nn”(nn=01-99), blanks or literal as stated in the record layouts.
284	The page number (Field #0002) on the Statement Record must be equal to “PG01” – “PG04”.**(Exception for Schedule D, Schedule J and Schedule K-1)**
286	The page number (Field #0002) on the Statement Record must be in ascending, numeric, consecutive order.
288	The line number (Field #0010) on the Statement Record must be in consecutive ascending numeric sequence starting with one(1) and incremented by one(1) but not exceed fifty(50).
290	A significant entry in a statement field must be left-justified.
296	A statement number must be valid: Schedule D……STM 97 Schedule J…….STM 98 Schedule K-1…….STM 99
298	Duplicate Statement Records are not allowed.
300	Duplicate statement references are not allowed.

REJECT CODE **VALIDATION CRITERIA**

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

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0610**(If "X")**	0620
0630 **(If "X")**	0640

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

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0190	0200
0260(If "X")	0250

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

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

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

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0090	0100
0160 **(If "X")**	0165

REJECT CODE **VALIDATION CRITERIA**

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

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0183	0184

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

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0190(If "X")	0200
0480	0470
0550	0540
0695(If "X")	0690
1390(If "X")	1380
1455(If "X")	1458

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

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0140	0150
0170	0180
0310	0320
0340	0350
0480	0490
0510	0520
1020	1030
1050	1055
1080	1085

REJECT CODE	VALIDATION CRITERIA

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

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0360 **(If "X")**	0370

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

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0220 **(If "X")**	0225

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

Forms/Schedules	**Field Number(s)**
Form 1041	0170, 0180, 0230, 0630, 0650, 0670, 1250, 1260, 1340
Schedule C	0010
Schedule C-EZ	0010
Schedule E	0750-0780
Schedule F	0010, 0070, 0340
Schedule H	0015, 0020, 0175, 0185, 0195, 0250-0510, 0550
Schedule K-1	0050
Form 2210	1380, 1470, 1590, 1700, 1820, 1930, 2050, 2170-2600
Form 2439	0050

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

Forms/Schedules	Field Number(s)
Form 3468	0010, 0280
Form 4255	0009
Form 4562	0010
Form 4684	0010
Form 4797	0010, 1350, 1360, 1550, 1790, 2030, 2270
Form 4835	0010, 0220
Form 6252	0010
Form 8824	0010

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

Forms/Schedules	Field Number(s)
Form 1041	0025, 0130-0160, 0190, 0210, 0220, 0250 0260, 0280-0300, 0303, 0305, 0410, 0660 0695, 0825, 0826, 0840, 1190, 1200, 1270 1330, 1390, 1395, 1420, 1425, 1430 1435, 1450, 1452, 1455, 1460, 1470-1490 1500, 1505
Schedule C	0080, 0090, 0100, 0120, 0125, 0130, 0140 0550, 0560, 0590, 0600, 0610, 0630, 0635 0780, 0785, 0790, 0795, 0800, 0805, 0810 0815
Schedule C-EZ	0080, 0170, 0175, 0180, 0185, 0190, 0195 0200, 0205

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

Forms/Schedules	Field Number(s)
Schedule E	0070, 0075, 0080, 0085, 0090, 0095, 1030 1050, 1060, 1170, 1190, 1200, 1310, 1330 1340, 1450, 1470, 1480, 1590, 1610, 1620
Schedule F	0040, 0050, 0080, 0085, 0260, 0740, 0750
Schedule H	0040-0065, 0150, 0155, 0170, 0180, 0190, 0540
Schedule K-1	0060
Form 1116	0020-0095, 0650, 0660
Form 2210	0012-0016, 0019
Form 2210F	0013, 0016
Form 2439	0010, 0020
Form 3468	0020, 0045
Form 4136	0250, 0360, 0570, 0640
Form 4562	0188, 0810-0825, 1390-1415, 1460-1485 1530-1555, 1600-1625, 1670-1695, 1740-1765, 1770-1815
Form 4835	0030, 0035, 0160, 0640, 0650
Form 4970	0070, 0080
Form 4972	0024-0202

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

Forms/Schedules	Field Number(s)
Form 6198	0220, 0230, 0250, 0260, 0290, 0300
Form 6252	0050, 0055, 0060, 0065, 0300, 0305, 0310, 0330, 0340, 0350, 0360
Form 8582-CR	0470
Form 8824	0080, 0090, 0100, 0180, 0185, 0190, 0195, 0200, 0210, 0220
Summary	0070

.03 VALIDATION CRITERIA

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

324 A Summary Record must be present with every return.

328 If the total number of logical records on the Summary Record (to include the Summary Record, (Field #0130) is not equal to the IRS count of logical records within the return.

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

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

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

334 If the count of Schedule H (Form 1040), Page 1 on the Summary record (Field#0388) is not equal to the IRS count for Schedule H (Form 1040), Page 1 records within the return.

335 If the count for Schedule H (Form 1040), page 2 on the Summary Record (Field#0389) is not equal to the IRS count for Schedule H (Form 1040), Page 2 records within the return.

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

338 If the count for Schedule F, Page 1, on the Summary Record (Field #0386 and #0387) is not equal to the IRS count of Schedule F, Page 1, records within the return.

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

REJECT CODE	VALIDATION CRITERIA
342	If the total number of Statements on the Summary record (Field #0400) is not equal to the IRS count of Number of Statement Records (excluding Scheduled D, J and K-1 Statement Records.
344	If the total number of Schedule K-1 records on the Summary Record (Field #430) is not equal to the IRS count of Schedule K-1 records within the return.
346	If the total number of STM 97 records which correspond to Schedule D records on the Summary Record (Field # 0410) is not equal to the IRS count of STM 97 records within the return.
348	If the total number of STM 98 records which correspond to Schedule J records on the Summary Record (Field #0420) is not equal to the IRS count of STM 98 records within the return.
350	If the total number of STM 99 records which correspond to Schedule K-1 records on the Summary Record (Field #0440) is not equal to the IRS count of STM 99 records within the return.
352	If the count for Form 1116, Page 1 on the Summary Record (Field #0150) is not equal to the IRS count for Form 1116, Page 1 records within the return.
354	If the count for Form 1116, Page 2 on the Summary Record (Field #0160) is not equal to the IRS count for Form 1116, Page 2 records within the return.
356	If the count for Form 2210, Page 1 on the Summary Record (Field #0170) is not equal to the IRS count for Form 2210, Page 1 records within the return.
358	If the count for Form 2210, Page 2 on the Summary Record (Field #0180) is not equal to the IRS count for Form 2210, Page 2 records within the return.
360	If the count for Form 2210, page 3 on the Summary Record (Field #0190) is not equal to the IRS count for Form 2210, Page 3 records within the return.
362	If the count for Form 2210-F, Page 1 on the Summary Record (Field # 0194) is not equal IRS count for Form 2210-F records within the return.

REJECT CODE	VALIDATION CRITERIA
363	If the count for Form 2439, page 1 on the Summary Record (Field #0196) is not equal to IRS count for Form 2439, Page 1 records within the return.
364	If the count for Form 3468, Page 1 on the Summary Record (Field #0200) is not equal to the IRS count form Form 3468, Page 1 records within the return.
365	If the count for Form 4255, Page 1, on the Summary Record (Field #0210) is not equat to the IRS count of Form 4255, Page 1, records within the return.
366	If the count for Form 4562, page 1, on the Summary Record (Field #0220) is not equal to the IRS count for Form 4562, Page 1, records within the return**.**
368	If the count for Form 4562, Page 2, on the Summary Record (Field #0230) is not equal to the IRS count for Form 4562, Page 2, records within the return.
370	If the count for Form 4684, Page 1, on the Summary Record (Field #0240) is not equal to the of Form 4684, Page 1, records within the return.
372	If the count for Form 4684, Page 2, on the Summary Record (Field #0250) is not equal to the IRS count of Form 4684, Page 2, records within the return.
374	If the count for Form 4797, Page 1, on the Summary Record (Field #0260) is not equal to the IRS count for Form 4797, Page 1, records within the return.
376	If the count for Form 4797, Page 2, on the Summary Record (Field #0270) is not equal to the IRS count for Form 4797, Page 2, records within the return.
377	If the count for Form 4835, Page 1 on the Summary Record (Field # 0275) is not equal to the IRS count for Form 4835, Page 1 records within the return.
378	If the count for Form 4952, Page 1 on the Summary Record (Field #0280) is not equal to the IRS count for Form 4952, Page 1 records within the return.
380	Iif the count for Form 6198, page 1 on the Summary Record (Field #0290) is not equal to the IRS count for Form 6198, page 1 records within the return.

REJECT VALIDATION CRITERIA
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381 If the count for Form 6252, Page 1, on the Summary Record (Field #0295) is not equal to the IRS count of Form 6252, Page 1, records within the return.

382 If the count for Form 8271 on the Summary Record (Field #0300) is not equal to the IRS count of Form 8271 records within the return.

384 If the count for Form 4136, Page 1, on the Summary Record (Field #0204) is not equal to the IRS count of Form 4136, Page 1, records within the return.

385 If the count for Form 4136, Page 2, on the Summary Record (Field #0206) is not equal to the IRS count of Form 4136, Page 2, records within the return.

386 If the count for Form 8582, Page 1, on the Summary Record (Field #0310) is not equal to the IRS count of Form 8582, Page 1, records within the return.

387 If the count for Form 4970, Page 1, on the Summary Record (Field #0282) is not equal to the IRS count of Form 4970, Page 1, records within the return.

388 If the count for Form 4972, Page 1, on the Summary Record (Field #0284) is not equal to the IRS count of Form 4972, Page 1 records within the return.

390 If the count for Form 8582-CR, Page 1 on the Summary Record (Field #0320) is not equal to the IRS count of Form 8582-CR, page 1 records within the return.

391 If the count for Form 8582-CR, Page 2 on the Summary Record (Field #0330) is not equal to the IRS count of Form 8582-CR, page 2 records within the return.

392 If the count for Form 8801, Page 1, on the Summary Record (Field #0340) is not equal to the IRS count of Form 8801, page 1 records within the return.

393 If the count for Form 8081, Page 2, on the Summary Record (Field #0345) is not equal to the IRS count of Form 8081, Page 2 records within the return.

394 If the count for Form 8824, Page 1, on the Summary Record (Field # 0350) is not equal to the IRS count for Form 8824, Page 1, records within the return.

REJECT VALIDATION CRITERIA
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396 If the count for Form 8824, Page 2, on the Summary Record (Field #0355) is not equal to the IRS count for Form 8824, Page 2, records within the return.

398 If the count for Form 8829, Page 1 on the Summary Record (Field #0357) is not equal to the IRS count for Form 8829, Page 1 records within the return**.**

400 If the count for the Payment record on the Summary Record (Field #0358) is not equal to the IRS count for the Payment record Page 1, within the return.

480 If year of Electronic Postmark Date(Field #0520) of the Summary Record is present, then Year of Electronic Postmark Date must equal to the current processing year.

490 If one of the three(3) fields on the Summary Record is present(Field #0520, #0530, #0540), then all the following fields must be present: Electronic Postmark Date(Field #0520), Electronic Postmark Time(#0530) and Electronic Postmark Time Zone(Field #540).

.04 VALIDATION CRITERIA

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

584 If Form 6252 is present and Field #0055 (Property Sold to Related Party – No Box) equals “X”, Field #0060 (Market Security – Yes Box) and Field #0065 (Market Security – No Box) must both be blank.

602 At least one of the following fields (Field #'s 0130, 0140, 0150, 0151, 0152, 0160 or 0190) on Form 1041 Page 1 must equal "X".

604 If Form 1041 Page 1, Field #0130 (Decedent Estate) is equal to “X” then Field #0140 (Simple Trust) and Field #0150 (Complex Trust) and Field #0151(Qualified Disability Trust) and Field #0152(ESBT) and Field #0160 (Grantor Type Trust) must be equal to spaces.

608 If Form 1041 Page 1, Field #0140 (Simple Trust) is equal to "X" then Field #0130 (Decedent Estate) and Field #0150 (Complex Trust)) and Field #0151(Qualified Disability Trust) and Field #0152(ESBT) must be equal to blanks.

609 If Form 1041, Page 1, Field 0151 is equal to “X”, then Fields 0130, 0140, 0150, 0152, and 0160 must be equal to blanks.

610 If Form 1041, Page 1, Field 0152 is equal to “X” then Fields 0130, 0140, 0150, 0151 and 0160 must be equal to blanks.

612 If Form 1041 Page 1, Field #0150 (Complex Trust) is equal to "X" then Field #0130 (Decedent Estate) and Field #0140 (Simple Trust)) and Field #0151(Qualified Disability Trust) and Field #0152(ESBT)must be equal to blanks.

613 If Form 3468 is present and Field #0020 equals “X”, then either Field #0040, or Field #0060 or Field #0080 must be significant and Field #0025 must equal “STMbnn”.

614 If Form 3468 is present and either Field #0040, or Field #0060 or Field #0080 is significant, then Field #0025 must equal “STMbnn”.

REJECT VALIDATION CRITERIA
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615 If Form 3468 is present and Field #(s) 0030 – 0130 are blank, then Field #0140 must equal “TRAbSEC”, and Field #0150 and Field #0160 must contain data and Field #0165 must equal “STMbnn”.

616 If Form 1041 Page 1, Field 0160 (Grantor Type Trust) is equal to "X" then Field #0130 (Decedent Estate) must be equal to blanks.

617 If Form 3468 is present and Field #0180 (Alternative Minimum Tax) is significant, then Form 1041 Page 4, Field #2170 (Alternative Minimum Tax) must also be significant.

618 If Form 1041 Page 1, Field #0220 (Final Return Box) is equal to "X" then Field #0800 (Credited to 2001 Estimated Tax) must be zero or less.

619 If Form 3468 is present and Field #0355 (Tentative Minimum Tax) is significant, | then Form 1041 Page 4, Field #2130 (Tentative Minimum Tax) must also be significant.

620 If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is greater than zero then Schedule D must be present.

621 If Form 3468 is present and Field #0380 (Investment Credit Allowed for Current Year) is significant, then Form 1041 Page 2, Field #1270 must equal “X” and Field #1280 must equal “3468” and Field #1290 must be significant.

632 If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is a negative amount and is not equal to the amount entered on Schedule D Page 2, Field #1760 (Net Loss From Line 16 or $3000).

634 If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is a positive amount and is not equal to the amount entered on Schedule D Page 1, Field #1730 (Total Net Gain or Loss).

635 If Form 1041, Page 1, Field #0340 is significant and positive, then Field | #1070 (Capital Gain/Loss, Form 1041, Page 1, line 4) must be entered as a negative number. If Field # 0340 is significant and negative, then Field #1070 must reflect the same amount as Field #0340, and the amount in Field #1070 must be entered as a positive number.

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636 If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is equal to zeros or spaces and the amount entered on Schedule D Page 1, Field #1730 (Total Net Gain or Loss) is a significant amount, **EXCEPT** when Form 1041, Field #0220 (Final Return Box) is significant.

638 If Form 1041 Page 1, Field #0370 (Ordinary Gain or Loss) is significant then Form 4797 must be present.

640 If Form 1041 Page 1, Field #0400 (Total Income) is significant, then at least one of the following fields (Field #'s 0310, 0320, 0330, 0340, 0350, 0360, 0370 or 0390) must also be significant.

642 If Form 1041 Page 1, Field #0450 (Charitable Deductions) is significant then Field #1000 (Charitable Deduction) on Form 1041 Page 2 must be equal to Field #0450.

648 If any one of the following fields (Field #'s 0420, 0430, 0440, 0450, 0460, 0480, or 0490) on Form 1041 Page 1 contains a significant entry then Field #0510 (Total) must be significant.

652 If Form 1041 Page 1, Field #0530 (Income Distribution Deduction Schedule B) has an entry then it must be equal to Field #1180 (Income Distribution Deduction), **EXCEPT** when Field #0025 ("Section 642(i) Trust") is significant.

654 If Form 1041 Page 1, Field #0530 (Income Distribution Deduction) is significant then Field #0270 (Number of Schedules K-1 Attached) must be significant, **EXCEPT** when Field #0025 ("Section 642(i) Trust") is significant.

658 If Form 1041 Page 1, Field #0130 (Decedent Estate) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 600.

660 If Form 1041 Page 1, Field #0140 (Simple Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 300.

662 If Form 1041 Page 1, Field #0150 (Complex Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 300.

663 If Form 1041 Page 1, Field #0151 (Qualified Disability Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 2900.

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664 If Form 1041 Page 1, Field #0160 (Grantor Type Trust) is equal to "X" and Field #0580 (Taxable Income of Fiduciary) is greater than zero, then Field #0560 (Exemption Amount) must equal 0 - 300.

665 If Form 1041 Page 1, Field #0152 (ESBT) is equal to "X", then Field #0560 (Exemption Amount) must be equal to zero.

666 If Form 1041 Page 1, Field #0160 (Grantor Type Trust) is equal to "X" and Field #0580 (Income of Fiduciary) is equal to zeros, blanks or a negative amount, then Field #0560 (Exemption Amount) must equal zeros or blanks.

668 If Form 1041 Page 1, Field #0300 (Nonexempt Charitable and Split Interest Trusts Sec 4947(a)(2)) equals “X”, then Field #0010 (Fiscal Year Beginning) and Field #0020 (Fiscal Year Ending) must be blank.

670 If any one of the following fields (Field #'s 0530, 0550 or 0560) on Form 1041 Page 1 contains a significant entry then Field #0570 (Total Deductions) must be significant.

672 If Form 1041 Page 1, Field #0590 (Total Tax Schedule G) is not equal to Field #1370 (Total Tax) on Form 1041 Page 2.

674 If Form 1041 Page 1, Field #0620 (2001 Estimated Tax Payments and Amount From 2000) is significant then Field #0640 (Line 24A Minus Line 24B) must be equal to Field #0620.

675 If Form 1041 Page 1, Field #0680 (Taxes Paid Amount) is significant, then Field #0660 (Tax Paid With Extension of Time to File Form 8736 Box) must equal "X".

676 If either Form 2210 or Form 2210F is present, then Field #0700 (Federal Income Tax Withheld) on Form 1041 Page 1 and either Field #0100 (Withholding Taxes) Form 2210 or Field #0100 (Withholding Taxes) Form 2210F must be equal.

677 If Form 1041 Page 1, Field #0740 (Total) is significant, then either Form 1041 Page 1, Field #0710 (Form 2439 Amount) or Field #0720 (Form 4136 Amount) must be significant.

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680 If any one of the following fields (Field #0640, #0680 or #0700) on Form 1041 Page 1 contains a significant entry then Total Payments (Field #0750) must be significant.

682 If Form 1041 Page 1, Field #0710 (Form 2439 Amount) is significant, then | Form 2439 must be present and Field #0230 (Tax Paid by RIC/REIT) Form 2439 must equal Field #0710 Form 1041.

683 If Form 1041 Page 1, Field #0720 (Form 4136 Amount) is significant, then | Form 4136 must be present and Field #0820 (Total Income Tax Credit Amount) Form 4136 must equal Field #0720 Form 1041.

684 If Form 1041 Page 1, Field #0780 (Tax Due) and Field #0790 (Overpayment) are greater than zeros.

686 If Form 1041 Page 1, Field #0780 (Tax Due) is significant and Field #0590 (Total Tax Schedule G) is either zeros or spaces.

690 If Form 1041 Page 1, Field #0810 (Amount Refunded) is $10,000,000 | or greater.

692 If Form 1041 Page 1, Field #0040 (EIN) matches Field #0850 (Preparer's TIN) or Field #0870 (Preparer"s Firm EIN).

695 If Form 1041 Page 1, Field #0007 (Form 8453-F Indicator) is not equal to 00 or 01.

696 If any one of the following fields (Field #0975 or #0980) on Form 1041 Page 2 contains a significant entry then Field #1000 (Charitable Deductions) on Form 1041 Page 2 must be significant.

700 If Form 1041 Page 2, Field #1030 (Net Gain Schedule D) is a significant, positive amount then it must equal Schedule D Page 1, Field #1710 (Total Net Gain or Loss Beneficiaries), **EXCEPT** when Form 1041 Page 1, Field #0220 (Final Return Box) is significant.

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702	If Form 1041 Page 2, Field #1040 (Amount From Schedule A) is numeric and greater than zero then Field #0970 (Capital Gains for Tax Year Allocated and Paid or Permanently Set Aside) must equal Field #1040.
704	If Schedule J Page 1 (Form 1041) is present then Field #0030 (Distributable Net Income Schedule B) must equal Field #1090 (Distributable Net Income) on Form 1041 Page 2 if Field #1090 is significant.
706	If Form 1041 Page 2, Field #1090 (Distributable Net Income) is significant, at least one of the following fields (Field #1010 through #1070) must also be significant.
708	If Schedule J Page 1 (Form 1041) is present then Field #0040 (Income Required Schedule B) must be equal to Form 1041 Page 2, Field #1120 (Income to be Distributed Currently) if Field #1120 is significant.
710	If Schedule J Page 1 (Form 1041) is present then Field #0020 (Amounts Required Schedule B) must equal Form 1041 Page 2, Field #1130 (Other Amounts Paid/Credited).
712	If Form 1041 Page 2, Field #1120 (Income to be Distributed Currently) or Field #1130 (Other Amounts Paid/Credited) is significant then Field #1140 (Total Distributions) must also be significant
714	If Form 1041 Page 2, Field #1240 (Foreign Tax Credit) is significant then Form 1116 must be present and Field #1250 (Foreign Tax Credit) on the first Form 1116 must be significant.
716	If Form 1041 Page 4, Field #2120 (Alternative Minimum Foreign Tax Credit) is significant, then Form 1116, Field #0007 (Alt Min Tax Literal) and Field #1250 (Foreign Tax Credit) must also be significant.
718	If Form 1041 Page 2, Field #1290 (General Business Credit) is greater than zeros then Form 3468 Page 1, Field #0380 (Investment Credit Allowed for Current Year) must be equal to Field #1290.
720	If Form 1041 Page 2, Field #1300 (Credit for Prior Year) is significant then Form 8801 must be present.

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721 If Form 1041 Page 2, Field #1365 (Household Employment Taxes) is | significant, then Schedule H must be present.

722 If any one of the following fields (Field #1240, #1290 or #1300) on Form 1041 Page 2 contains a significant entry then Field #1310 (Total Credits) must be significant.

726 If either Form 2210 or Form 2210F is present, then Field #1320 (Line 1c Minus Line 3) on Form 1041, Page 2 and either Field #0020 (Tax After Credits) Form 2210, Page 1 or Field #0020 (Current Year Tax After Credits) Form 2210F must be equal if Field #1320 is significant.

728 Form 1041 Page 2, Field #1225 (Alternative Minimum Tax, Schedule I) must equal Form 1041 Page 4, Field #2170 (Schedule I, Alternative Minimum Tax).

729 If Form 1041 Page 2, Field #1367 contains the literal “SECTION453A(C) INTEREST”, then Form 1041 Page 2, Field #1366 (Computation Schedule) must equal “STMbNN”.

730 If any one of the following fields, Field #1320 (Line 1d Minus Line 3), or | Field #1350 (Recapture Taxes) or Field #1365 (Household Employment Taxes) on Form 1041 Page 2, contains a significant entry, then Field #1370 (Total Tax) must be significant.

732 If Form 1041 Page 2, Field #1367 contains the literal “SEC641(c)”, then | Field #1366 (Computation Schedule) must equal “STMbnn” and Field #1368 (Tax or Interest Due) must be significant.

734 If Form 1041 Page 1, Field #0220 (Final Return Box) is spaces and Schedule D Page 2, Field #1760 (Net Loss From Line 16 or $3000) is greater than $3,000.

738 If Form 4684 Page 2, Field #1210 (Loss on Line 37 is Equal to or Less than Gain on Line 36) is greater than zero then Form 4797 Page 1, Field #0600 (Gain Form 4684 Line 39) must be equal to Field #1210.

740 If Form 1041 Page 1, Field # 0370 (Ordinary Gain or Loss) is not equal to Form 4797 Page 1, Field #1340 (Combine Lines 10-17).

744 Form 1041 Page 1, Field #0270 (Number of Schedule K-1's Attached) must be numeric or blank.

745 IF Form 1041 Page 1, Field #0825 (Paid Preparer Authorization Yes Box) equals “X” , then Form 1041 Page 1, Field #830 (Preparer’s Name) must be significant.

746 Form 1041 Page 1, Field #0825 (Paid Preparer Authorization Yes Box) and | Form 1041 Page 1, Field #0826 (Paid Preparer Authorization No Box) cannot both equal “X”.

748 Form 1041 Page 2, Field #0925 (Tax Period) must equal Form 1041 Page 1, Field #0005 (Tax Period).

750 Form 1041 Page 1, Field #0600 (Estax Credited to Trust Literal) must be equal to "SECT 643(G)" if significant.

752 Form 1041 Page 2, Field #1280 (Form Specify) must be equal to the literal "3468" if significant.

754 If Form 1041 Page 2, Field #1210 (Tax on Lump-Sum Distributions) is other than blank or zero, and Form 4972 is not present, Field #1220 (Other Tax Description) must equal "FORM8621ONLY".

755 Either Schedule F (Form 1040), Field #0040 (Accounting Method Cash) or Field #0050 (Accounting Method Accrual) must equal “X”.
Both must not equal “X”.

756 If Form 1041 Page 1, Field #0360 (Net Farm Profit/Loss) is significant, then Schedule F (Form 1040) must be present.

758 If Schedule F (Form 1040) is present and Field #0300 is significant then one of the following Fields #0130-0190, #0210-0240, #0270-0290 or #0950 must contain a valid entry.

759 If Schedule F (Form 1040) is present and Field #0950 is significant then Field #0300 must be equal to Field #0950.

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760	If Schedule F (Form 1040), Field #0040 (Accounting Method Cash) equals "X", then Field #0300 or Field #0710 must also be significant.
762	If Schedule F (Form 1040), Field #0050 (Accounting Method Accrual) equals "X", then Field #0710 or Field #0950 must also be significant.
764	If Schedule F (Form 1040), or Form 4835 are present, then either Schedule F, Field #0720 (PAL Indicator) or Form 4835, Field #0620 (PAL Indicator) must be "PAL" if significant.
766	If Schedule D Page 1, Field #0750 (Short Term Capital Gain or Loss Entire Year) is significant, either Form 4684, Form 6252 or Form 8824 must be present.
768	If Schedule D Page 1, Field #1580 (Long Term Capital Gain or Loss Entire Year) is significant, either Form 4684, Form 6252 or Form 8824 must be present.
770	If Form 1041 Page 2, Field #1220 (Other Tax Description) is significant, then it must contain the literal "FORM8621ONLY".
772	If Schedule D Page 2, Field #1790 (Amount From Form 4952, Line 4e) is significant, then Form 4952 must be present and Field #0090 (Line 4c Investment Income) Form 4952 must be significant.
776	If Form 1041 Page 1, Field #0330 (Business Income or Loss Schedule C) is significant, then Schedule C or Schedule C-EZ must be present, and either Schedule C, Field #0540 (Net Profit/Loss) or Schedule C-EZ, Field #0120 (Net Profit) must be significant.
778	If Schedule C Page 1 (Form 1040), Field #0190 (Cost of Goods Sold) is significant, then Schedule C Page 2, Field #0730 (Cost of Goods Sold) must also be significant.
780	Form 1041 Page 1, Field #0535 (Section 642i Number of Gravesites) must be numeric or blank.

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782 If Schedule C Page 1 (Form 1040), Field #0490 (Other Expenses) is significant, then Schedule C Page 2, Field 1010 (Total Other Expenses) must also be significant.

784 If either Schedule C (Form 1040), Field #0560 (Some Investment Not at Risk) or Schedule F (Form 1040), Field #0750 (Some Investment is Not at Risk) or Form 4835, Field #0650 (Some Investment is Not at Risk) is equal to “X”, then Form 6198 must be present.

786 If Form 4797, Field #0610 (Sec 1231 Gain) or Field #1300 (Ordinary Gain From Installment Sales) is significant, then Form 6252 must be present.

788 If Form 4684 is present and Field #1040 (Casualty or Theft Gains From Form 4797) is significant, then Form 4797, Field #2380 (Subtract Line 31 From Line 30) must also be significant.

792 If Form 6252 is present and **either** Field #0280 (Line 24 Minus Line 25) **or** Field #0450 (Line 35 Minus Line 36) is significant, then **either** Schedule D **or** Form 4797 must be present.

794 If Form 6252 is present and either Field #0270 (Ordinary Income Under Recapture Rules) or Field #0440 (Ordinary Income Line 35) is significant, then Form 4797, Field #1300 (Ordinary Gain From Installment Sales) must be significant.

795 If Form 1041 Page 2, Field #1350 (Recapture Taxes) is significant, then Form 4255 must be present and Field #1330 (Recapture Taxes Form 4255) on Form 1041 Page 2 must equal “X”.

796 If Schedule C (Form 1040), Field #0520 (Home Business Expense) is significant, then Form 8829, Field #0450 (Schedule C Allowable Expenses) must also be significant.

797 Form 8829, Field #0065 (Total Hours Available) cannot exceed the maximum number of available hours (24 hours x the number of days in the year).

798 If Form 8824 is present and Field #(s)0020 through #0330 are blank, and Field #0340 (Recognized Gain) is significant, then Field #0345 (Total Recognized Gain Statement) must equal “STMbnn”.

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799	If Form 8824 is present and Field #(s)0230 through #0290 are blank, and Field #0300 (Realized Gain or Loss) is significant, then Field #0305 (Multi Asset Gain Statement) must equal “STMbnn”.
800	If Schedule H (Form 1040) Page 1, Field #0140 (Total Taxes Less Advance EIC Payments) is significant, and Field #0150 (Cash Wages Over $1000 Paid Quarterly – No Box) equals “X”, then Form 1041 Page 2, Field #1365 (Household Employment Taxes) must be significant.
801	If Schedule H (Form 1040) Page 2, Field #0530 (Total Combined Taxes Plus FUTA Taxes) is significant, and Field #0540 (Required to File Form 1040 – Yes) equals “X”, then Form 1041 Page 2, Field #1365 (Household Employment Taxes) must be significant.
802	Schedule H (Form 1040) Page 1, Field #0040 (Cash Wage Over $1300 Paid Yearly – Yes Box) and Field #0045 (Cash Wage Over $1300 Paid Yearly – No Box) cannot both equal “X”.
803	Schedule H (Form 1040) Page 1, Field #0040 (Cash Wage Over $1300 Paid Yearly – Yes Box) and Field #0045 (Cash Wage Over $1300 Paid Yearly –No Box) cannot both equal blank.
804	Schedule H (Form 1040) Page 2, Field #0200 (Name of State Where Contributions Paid) must equal a standard postal state abbreviations.
805	Schedule H (Form 1040) Page 1, Field #0050 (Federal Income Tax Withheld – Yes Box) and Field #0055 (Federal Income Tax Withheld – No Box) cannot both equal “X”.
806	Schedule H (Form 1041) Page 1, Field #0060 (Cash Wage Over $1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over $1000 Paid Quarterly – Yes Box) cannot both equal “X”.
807	Schedule H (Form 1041) Page 1, Field #0150 (Cash Wage Over $1000 Paid Quarterly – No Box) and Field #0155 (Cash Wage Over $1000 Paid Quarterly – Yes Box) cannot both equal “X”.

808 If Schedule H (Form 1040) Page 1, Field #0045 (Cash Wage Over $1300 Paid Yearly – No Box) and Field #0055 (Federal Income Tax Withheld – No Box) and Field #0065 (Cash Wage Over $1000 Paid Quarterly – Yes Box) all equal “X”, then Schedule H (Form 1040) Page 2 must be present.

809 If Schedule H (Form 1040) Page 1, Field #0045 (Cash Wage Over $1300 Paid Yearly – No Box) and Field #0055 (Federal Income Tax Withheld – No Box) and Field #0060 (Cash Wage Over $1000 Paid Quarterly – No Box) all equal “X”, then Schedule H cannot be filed.

810 If Schedule H (Form 1040) Page 1, Field #0050 (Federal Income Tax Withheld – Yes Box) equals “X”, then Field #0110 (Federal Income Tax Withheld) must be significant.

811 If Schedule H (Form 1040) Page 1, Field #0045 (Cash Wage Over $1300 Paid Yearly – No Box) and Field #0050 (Federal Income Tax Withheld – Yes Box) both equal “X”, then Field #0060 (Cash Wage Over $1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over $1000 Paid Quarterly – Yes Box) both must be blank.

812 If Schedule H (Form 1040) Page 1, Field #0040 (Cash Wage Over $1300 Paid Yearly – Yes Box) equals “X”, then Field #0070 (Social Security Wages) and Field #0090 (Medicare Wages) each must be equal to or greater than $1300.

813 If Schedule H (Form 1040) Page 1, Field #0040 (Cash Wage Over $1300 Paid Yearly – Yes Box) equals “X”, then Field #0050 (Federal Income Tax Withheld – Yes Box), and Field #0055 (Federal Income Tax Withheld – No Box), and Field #0060 (Cash Wage Over $1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over $1000 Paid Quarterly – Yes Box) all must be blank.

814 If Schedule H (Form 1040) Page 2 is present, then Field #0150 (Cash Wage Over $1000 Paid Quarterly – No Box) cannot equal “X”.

815 If Schedule H (Form 1040), Page 2 is not present, then Field #0155 (Cash Wages Over $1000 Paid Quarterly - Yes Box) cannot equal "X".

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816 Schedule H (Form 1040), Page 1, Field #0070 (Social Security Wages) cannot be greater than Field #0090 (Medicare Wages).

817 If Schedule H (Form 1040), Page 2 is present, then Field 0520 (Total Taxes from Line 8) must equal Schedule H (Form 1040), Page 1, Field #0140 (Total Taxes Less Advance EIC Payments).

818 If Schedule H (Form 1040), Page 2 is present, then Field #0230 (Total Taxable Wages for FUTA Section A) must be significant.

820 If Form 1116 is present either Field #0020, #0030, #0040, #0050, #0060, #0070, #0080, #0085, #0090 or #0095 must equal “X”. More than one may not equal “X” on any individual Form 1116.

821 If Form 1116 is present either Field #0650 (Foreign Taxes Paid or Accrued – Paid) or Field #0660 (Foreign Taxes Paid or Accrued – Accrued) must equal “X”. Both may not equal “X” on any individual Form 1116.

825 If Form 2439, Field #0190 (Total Undistributed LT Capital Gains) is significant, then Schedule D, Field #1580 (Long Term Capital Gain or Loss Entire Year), must also be significant.

826 If Form 2439, Field #0200 (28% Rate Gain) is significant, then Schedule D, Field #1585 (Long Term 28% Rate Capital Gain or Loss), must also be significant.

827 If Form 2439, Field #0230 (Tax Paid by RIC/REIT) is significant, then Form 1041, Field #0710 (Form 2439 Amount), must also be significant.

835 If Form 4136 Page 2, Field #0820 (Total Income Tax Credit Amount) is significant, then Form 1041 Page 1, Field #0720 (Form 4136 Amount) and Field #0740 (Total) must be significant.

836 If Form 4136 Page 1, Field #0070 (Nontaxable Use of Gasoline Credit Amount) is significant, then either Form 4136 Page 1, Field #0010, or Field #0020, or Field #0040, or Field #0060 must also be significant.

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837 If Form 4136 Page 1, Field #0100 (Nontaxable Use of Gasohol 10% Credit Amount) is significant, then Field #0090 (Gasohol 10% Alcohol Gallons) must also be significant.

If Form 4136 Page 1, Field #0130 (Nontaxable Use of Gasohol 7.7% Credit Amount) is significant, then Field #0120 (Gasohol 7.7% Alcohol Gallons) must also be significant.

If Form 4136 Page 1, Field #0160 (Nontaxable Use of Gasohol 5.7% Credit Amount) is significant, then Field #0150 (Gasohol 5.7% Alcohol Gallons) must also be significant.

838 If Form 4136 Page 1, Field #0180 (Nontaxable Use of Commercial Aviation Gas Credit Amount) is significant, then Field #0170 (Commercial Aviation Gasoline Gallons) must also be significant.

If Form 4136 Page 1, Field #0230 (Nontaxable Use of Aviation Gas Tax Credit Amount) is significant, then either Field #0200 (Nontaxable Use of Aviation Gasoline Gallons – 1) or Field #0220 (Nontaxable Use of Aviation Gasoline Gallons - 2) must also be significant.

839 If Form 4136 Page 1, Field #0300 (Nontaxable Use of Diesel Fuel Credit Amount) is significant, then either Field #0270 (Nontaxable Use of Diesel Fuel Gallons 1) or Field #0290 (Nontaxable Use of Diesel Fuel Gallons 2) must also be significant.

If Form 4136 Page 1, Field #0410 (Nontaxable Use of Kerosene Credit Amount) is significant, then either Field #0380 (Nontaxable Use of Kerosene Gallons 1) or Field #0400 (Nontaxable Use of Kerosene Gallons 2) must also be significant.

840 If Form 4136 Page 1, Field #0320 (Nontaxable Diesel Fuel Train Use Credit Amount) is significant, then Field #0310 (Diesel Fuel Train Use Gallons) must also be significant.

If Form 4136 Page 1, Field #0430 (Nontaxable Kerosene Train Use Credit Amount) is significant, then Field #0420 (Kerosene Train Use Gallons) must also be significant.

841 If Form 4136 Page 1, Field #0340 (Diesel Fuel Certain Intercity and Local Bus Use Credit Amount) is significant, then Field #0330 (Diesel Fuel Certain Intercity and Local Bus Use Gallons) must also be significant.

If Form 4136 Page 1, Field #0445 (Kerosene Certain Intercity and Local Bus Use Credit Amount) is significant, then Field #0440 (Kerosene Certain Intercity and Local Bus Use Gallons) must also be significant.

842 If Form 4136 Page 2, Field #0470 (Nontaxable Use of Commercial Aviation Fuel Credit Amount) is significant, then Field #0460 (Commercial Aviation Fuel Gasoline Gallons) must also be significant.

If Form 4136 Page 2, Field #0500 (Nontaxable Use of Aviation Fuel Other $.219 Credit Amount) is significant, then Field #0490 (Nontaxable Use of Aviation Fuel Gallons – 1) must also be significant.

If Form 4136 Page 2, Field #0530 (Nontaxable Use of Aviation Fuel Tax Credit Amount) is significant, then Field #0520 (Nontaxable Use of Aviation Fuel Gallons – 2) must also be significant.

843 If Form 4136 Page 2, Field #0600 (Sales by Vendors of Undyed Diesel Credit Amount) is significant, then either Field #0580 (Use of Undyed Diesel for Farming Purpose Gallons), or Field #0590 (Use of Undyed Diesel by State or Local Government Gallons) must also be significant.

844 If Form 4136 Page 2, Field #0680 (Sales by Vendors of Undyed Kerosene Credit Amount) is significant, then either Field #0650 (Use of Kerosene for Farming Purpose Gallons), or Field #0660 (Use of Undyed Kerosene by State or Local Government Gallons), or Field #0670 (Other Sales of Undyed Kerosene Gallons) must also be significant.

845 If Form 4136 Page 2, Field #0700 (Use of LPG in Certain Intercity and Local Buses Credit Amount) is significant, then Field #0690 (Intercity and Local Buses Gallons) must also be significant.

If Form 4136 Page 2, Field #0720 (Use of LPG in Qualified Local and School Buses Credit Amount) is significant, then Field #0710 (Qualified Local and School Buses Gallons) must also be significant.

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

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

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

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

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

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

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

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

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

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853 If Form 4136 Page 1, Field #0150 (Gasohol 5.7% Alcohol Gallons) is significant, then Field #0140 (Gasohol 5.7% Alcohol Type) must also be significant.

854 If Form 4136 Page 1, Field #0200 (Nontaxable Use of Aviation Gasoline Gallons - 1) is significant, then Field #0190 (Nontaxable Use of Aviation Gasoline Type - 1) must also be significant.

855 If Form 4136 Page 1, Field #0220 (Nontaxable Use of Aviation Gasoline Gallons - 2) is significant, then Field #0210 (Nontaxable Use of Aviation Gasoline Type - 2) must also be significant.

856 If Form 4136 Page 1, Field #0270 (Nontaxable Use of Diesel Fuel Gallons 1) is significant, then Field #0260 (Nontaxable Use of Diesel Fuel Type 1) must also be significant.

If Form 4136 Page 1, Field #0380 (Nontaxable Use of Kerosene Gallons 1) is significant, then Field #0370 (Nontaxable Use of Kerosene Type 1) must also be significant

857 If Form 4136 Page 1, Field #0290 (Nontaxable Use of Diesel Fuel Gallons 2) is significant, then Field #0280 (Nontaxable Use of Diesel Fuel Type 2) must also be significant.

If Form 4136 Page 1, Field #0400 (Nontaxable Use of Kerosene Gallons 2) is significant, then Field #0390 (Nontaxable Use of Kerosene Type 2) must also be significant.

858 If Form 4136 Page 2, Field 0490 (Nontaxable Use of Aviation Fuel Gallons - 1) is significant, then Field #0480 (Nontaxable Use of Aviation Fuel Type - 1) must also be significant.

859 If Form 4136 Page 2, Field 0520 (Nontaxable Use of Aviation Fuel Gallons - 2) is significant, then Field #0510 (Nontaxable Use of Aviation Fuel Type - 2) must also be significant.

REJECT VALIDATION CRITERIA
CODE

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860 If Form 4136 Page 2, Field #0550 (Undyed Diesel Fuel UV Registration Number) is significant, **and** Field #0570 (Undyed Diesel Fuel Box) is equal to "X", then either Field #0580 (Use of Undyed Diesel for Farming Purpose Gallons) **or** Field #0590 (Use of Undyed Diesel by State or Local Government Gallons) must be significant.

861 If either Form 4136, Page 2, Field #0610 (Undyed Kerosene UV Registration Number) **or** Field #0620 (Undyed Kerosene UP Registration Number) is significant **and** Field #0640 (Undyed Kerosene Box) is equal to "X", then either Field #0650 (Use of Kerosene for Farming Purpose Gallons) **or** Field #0660 (Use of Undyed Kerosene by State or Local Government Gallons) **or** Field #0670 (Other Sales of Undyed Kerosene Gallons) must be significant.

865 If Form 4970, Field #0110 (Prior Years Distribution Amount) is significant, then Schedule J Page 2, Form 1041, Field #1750 (Total - Add Lines 32-36) must also be significant.

866 If Form 4970, Field #0140 (Tax on Trust Amount From Line 3) is significant, then Schedule J Page 2, Form 1041, Field #1760 (Total - Add Lines 32-36) must also be significant.

867 If Form 4970, Field #0160 (Tax Exempt Interest) is significant, then Schedule J Page 2, Form 1041, Field #1770 (Total - Add Lines 32-36) must also be significant.

868 If Form 4970 is present and Field #0670 is significant, then Form 1041 Page 2, Field #1367 must equal "FROMFORM4970" and Field #1368 and Field #1370 must be significant.

870 If Form 4972 is present and either Field #0220 (Capital Gain Election) or Field #0705 (Total Tax on Lump Sum Distribution) is significant, then Form 1041 Page 2, Field #1210 (Tax on Lump Sum Distributions) must also be significant.

871 If Form 4972 is present, Field #0026 (Distribution of Qualified Plan No Box) and Field #0030 (Rollover Yes Box) and Field #0190 (Prior Year Distribution Yes Box) and Field #0201 (Beneficiary Distribution Yes Box) must be blank.

REJECT VALIDATION CRITERIA
CODE

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872 If Form 4972 is present, Field #0024 (Distribution of Qualified Plan Yes Box) and Field #0040 (Rollover No Box) and Field #0200 (Prior Year Distribution No Box) must equal "X".

873 If Form 4972 is present, either Field #0044 (Beneficiary of Qual Participant No Box) or Field #0086 (Qual Age - Five Yr Member No Box) must equal "X". Both must not equal "X".

874 If Form 4972 is present either Field #0220 (Capital Gain Election) or Field #0240 (Ordinary Income) or Field #0690 (10 Yr Method Average Tax) must be significant.

875 If Form 4972 is present either Field #0042 (Beneficiary of Qual Participant Yes Box) or Field #0044 (Beneficiary of Qual Participant No Box) must equal "X". Both must not equal "X".

876 If Form 4972 is present either Field #0084 (Qual Age - Five Yr Member Yes Box) or Field #0086 (Qual Age - Five Yr Member No Box) must equal "X". Both must not equal "X".

999 Exceeded maximum number of errors(96).

```
**** The following instructions pertain to Reject Codes 102
     thru 110, page 28**** :
```

Tax Period:

Form 1041 Field #0005 of the Record Identification

(1) The valid tax periods for Tax Year 2002 are:

   (a) Calendar Years returns – 200212
   (b) Fiscal Year Returns – 200301, 200302, 200303, 200304, 200305, 200306

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

Example: A return with a Calendar/Fiscal Year Ending of February 15, 2003 will be assigned a Tax Period of 200302. Returns filed under the 52-53 week rule may end not more than 6 days before or more than 3 days after the close of the month. They should be assigned a Calendar/Fiscal Year Ending based on that month (i.e., if the ending date is June 3, 2003, the Tax Period field will be 200305 or if the ending date is June 25, 2003, the Tax Period is 200306).

SECTION 8 FEDERAL/STATE REQUIREMENTS

.01 GENERAL DESCRIPTION

Participation in the 1041 Fed/State e-file program gives IRS authorization to release information common to the Federal and State return to the designated state along with the State information.

The general concept is to emulate current operations used for the electronic filing of Federal tax returns and modify these operations where necessary to accommodate the transmission of the common data items and the data that is only required for State tax purposes to the state.

(1) The tax return data must be placed into a format for transmission as specified by the IRS and the State.

(2) If the federal tax return is rejected due to error conditions specified in Publication 1438, the combined return will be rejected in its entirety. If the error(s) is of such a nature that it can be corrected and the return(s) processed, the combined return may be retransmitted to the IRS computing center. The transmitter may elect to retransmit the Federal tax portion of a rejected return and then file the state return using state tax paper forms.

(3) After the receipt acknowledgment has been provided to the transmitter, the IRS is responsible for making the accepted combined return available to the state agency. Once the State agency has successfully completed the transmission session and received the combined return, the responsibility for data integrity is that of the State agency. Should subsequent errors of any type be detected during State processing, they are resolved between the State agency and the fiduciary using normal State paper procedures.

(4) Form 8821, Tax Information Authorization is <u>no longer</u> required to participate in the Federal/State e-file program.

(5) Requirements for Electronic Filing

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

1. The state return must be electronically filed with the federal return through the Tennessee Computing Center.

2. The return must be filed between January 27, 2003 and April 15, 2003.

3. When preparing electronic returns, fiduciaries may elect to have their overpayments:

    a. applied to their 2003 estimated tax,
    b. sent to them in the form of a refund check, or
    c. split – part applied to their 2003 estimated tax and the remainder issued in the form of a refund check.

(6) Exclusions from Electronic Filing

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

1. amended returns,
2. returns filed for a tax period other than January 1, 2002 through December 31, 2002,
3. returns for part-year residents of a state, or cities associated with that particular state,
4. returns reporting liabilities for nonresident earnings tax for cities associated with that particular state,
5. returns for decedents with Social Security Numbers in the following ranges:

    000-00-0000 through 001-00-9999
    691-00-0000 through 699-99-9999
    764-00-0000 through 999-99-9999

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

.02 RETURN SEQUENCE ORDER

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

.03 LENGTH OPTIONS

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

.04 RECORD TYPES

A header
B attach
C attach
D attach

.05 ACKNOWLEDGMENT REPORT

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

.06 RECORD LAYOUTS

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

Section 1.90	State Entity Record	Section C Page 237
Section 1.91	State Attachment B Record	Section C Page 239
Section 1.92	State Attachment C Record	Section C Page 244
Section 1.93	State Attachment D Record	Section C Page 246

.07 REJECTION CONDITIONS

Reject Codes in the 900 series are used for Federal/State BMF Electronic Filing. They identify specific errors resulting from entity and consistency checks.

REJECT CODE	ERROR CONDITION
900	The Employer Identification Number(EIN) on the Federal Form 1041 does not match the EIN on the state return.
901	The state return count in the Summary Record does not match the IRS Record Count.
902	The “State Attachment” count does not match the IRS Record Count.
903	Reserved
904	Reserved
905	State Code is invalid.
906	No recognizable state records are attached but the Summary Record is equal to a valid State Code.
907	A valid State Code does not appear in the Summary Record but there are state records attached.
911	Invalid State Code on state return.

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

BUSINESS ACCEPTANCE TESTING SYSTEM

.01 WHO MUST TEST?

The Electronic Tax Administration Office requires that all software developers and transmitters test their software before they can be accepted as an electronic filer for the Tax Year 2002 filing season. Anyone who wants to transmit must test and be accepted.

.02 WHY TEST?

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

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

.03 WHAT IS TESTED?

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

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

.04 TESTING GUIDELINES FOR SOFTWARE DEVELOPERS

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

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

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

.05 WHEN TO TEST

When you are ready to test, on or after November 18, 2002, call the Electronic Filing Unit at Ogden Submission processing center, on 801-620-7444. A tax examiner will be assigned to assist you in successfully completing the tests.

.06 REVIEWING ACK FILES AND CORRECTING TESTS

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

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

.07 FINAL TRANSMISSION

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

.08 COMMUNICATIONS TEST FOR THE SYSTEM

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

.09 BUSINESS ACCEPTANCE TESTING SYSTEM (BATS)

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

.10 HELP

If you need assistance in formatting and transmitting your returns or have questions regarding the tests, contact the appropriate service center. If you have any other questions please contact: Internal Revenue Service; Electronic Tax Administration; Diversified Filing

Noel Jones	OR	Linda Newell
Program Analyst W:E:DEF:DFB		Program Analyst W:E:DEF:DFB
C4-147 NCFB		C4-153
WIForm1041@irs.gov		**WIForm1041@irs.gov**

(see also Publication 1437 Procedures and Specifications For The 1041 e-file Program and Magnetic Media Filing U.S. Income Tax Return For Estates and Trusts)

REMINDER: All filers must have completed form 9041, Application/Registration for Electronic/Magnetic Media Filing for Business Returns and received a test ETIN prior to testing.

SECTION B.

MAGNETIC TAPE

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	No longer available via Magnetic Tape filing. Fed/State filing is only available via the Electronic Management System (EMS). See Section A.		

INTRODUCTION

Note: The Electronic Filing Bulletin Board System has been discontinued effective December 31, 2002. Effective January 1, 2003, Forms 1041 and accompanying forms and schedules may only be filed electronically via the Electronic Management System (EMS) discussed in Section A, or via Magnetic Tape discussed in Section B.

This section of publication 1438 outlines the communications procedures, transmission format, character sets, validation criteria, and reject codes for filing form 1041 returns via magnetic media to the Philadelphia Submission Processing Center. This publication should be used in conjunction with Publication 1437, Procedures for Electronic and Magnetic Media Filing of U.S. Income Tax Returns for Estates and Trusts, Form 1041.

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

If any changes are made to this document between publication of complete revisions, change pages may be issued. Changes will be denoted by a single vertical bar in the right hand margin (|).

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NOTE: At the time of printing this publication some of the tax forms/schedules for Tax Year 2001 may not have been finalized. Therefore, the forms and schedules in the Record Layout Section of this publication may be subject to change. If there are any changes to the forms/schedules record layout or validation criteria, we will issue a change page(s), as well as display the change on the Electronic Filing Systems Bulletin Board.

M A I L I N G I N S T R U C T I O N S

Mail magnetic tape files for form 1041 to the following address:

Philadelphia Submission Processing Center
ELF Processing Support Section DP N-144
11601 Roosevelt Blvd.
Philadelphia, Pa. 19154

NOTE: Returns accompanied by remittances and/or State returns can no longer be filed via Magnetic Tape for Tax Year 2002.

FORM CHANGES FOR TAX YEAR 2002

RECORD LAYOUTS - (Please see individual form/schedule Record Layouts for details of changes identified below.)

1. The following "NO ENTRY" Fields were added to the forms identified below in the continuing effort to standardize forms and schedules used with other tax returns.

Schedule F	0070
Form 3468	0010
Form 4255	0009
Form 6252	0010
Form 4562	0010

2. Form 1041, Page 1: We added two new Fields to the Entity Section. These Fields are identified as:

0151	Qualified Disability Trust
0152	ESBT

Form 1041, Pages 3 and 4, Schedule I: This section has been completely revised. Fields have been deleted, added, and rearranged to reflect changes made to the paper form in which lines were added, altered, renumbered, and their sequence changed. Refer to the Record Layout for specific changes.

3. Schedule D, Part III: The sequence in which the lines appear has changed, and an additional line was added. This resulted in the addition of new fields and deletion of others. Additionally, many fields were given new line references.
The deleted fields numbers are: 1680, 1690, and 1700.
New fields numbers are: 1665, 1667, 1668, 1669, 1674, 1675, 1676.
The Identification was changed for the following fields: 1780, 1830, 1860, 1960.

4. Form 3468: We deleted field number 0330.
We added field numbers: 0010, and 0355.
We changed the identification for Field 0235 to read:
"Qualified Retirement Savings Plan"
We also changed the form reference for fields 0340 (PT II, 11), and 0350 (PT II, 12).

5. Form 4562: We added the following fields: 0181, 0182, and 0830.
We changed the field numbers and form reference lines for the following fields:

From Field:	To Field:
0720	0183
0730	@0184
0740	0186
0710	0187
0185	0188

Revision of the form required extensive changes to the Form Reference lines. Refer to the Record Layout for detailed information.

6. Form 4972: We changed the Identification for field 0220.

7. Form 8582: This form was revised substantially. As a result, we :
Added field numbers: 0055, 0056, 0057, 0165, 0166, 0167, and 0168.
Changed the Form Reference for many other fields.
Please refer to the Record Layout for detailed information.

8. Form 8582-CR: We added new field numbers: 0211, 0212, 0335, 0336, and 0340. We changed the Identification for fields: 0210, 0220, and 0350.

9. Form 8801: We deleted field 0125.
Added field 0520.
Changed Field 0040 to Positive only, i.e. ***
Changed the Identification and Form Reference line for many fields.
See the Record Layout for detailed information.

VALIDATION

The following Reject Codes have changed.

270 All new fields for all forms and schedules requiring a numeric entry will be added to this validation.

272 Form 1041, Schedule I: Added fields 1560, 1580, 1750, 1770, and 1780.
Deleted fields 1820, and 1850.

Form 8582: Added fields 0055, 0056, and 0057.

VALIDATION, continued

274, 276 278, 282 284, 286 288, 300	Form 4562:	Added field 0182 to validation for each of these reject codes.
276	Form 1041, page 1:	Added field 0470
306	Form 4562:	Changed to reflect field number changes as follows; From 0720 to 0183, and 0730 to 0184.
308	Form 1041, page 1:	Added fields 0470 and 0480.

318 Added the following fields for each form shown below:

Schedule F:	0070	Form 4684:	0010
Form 3468:	0010	Form 4797:	0010
Form 4255:	0009	Form 6252:	0010
Form 4562:	0010	Form 8824:	0010

322 Form 1041: Changed to add fields 0151and 0152.

602 – 612 Form 1041, page 1: Added fields 0151 and 0152.

619 Form 3468: Changed due to field number change from 0330 to 0355.

NEW REJECT CODES

We added the following new reject codes.

609, 610 Form 1041, page 1: Relates to fields 0151 and 0152.

635 Form 1041, page 1: Relates to fields 0340 and 1070.

663, 665 Form 1041, page 1: Relates to fields 0151 and 0152.

LEGEND FOR RECORD LAYOUTS

1. IF SIGNIFICANT, MONEY AMOUNT FIELDS MARKED WITH THREE ASTERISKS (***), MUST CONTAIN POSITIVE AMOUNTS.

2. A "b" IN THE FORMAT OF ANY FIELD REPRESENTS A BLANK SPACE.

3. A FIELD NUMBER PRECEDED BY AN "@" SIGN INDICATES THAT THIS FIELD MUST CONTAIN A STATEMENT REFERENCE, WHEN SIGNIFICANT.

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

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

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

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

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY (CONT'D)

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

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

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

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

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

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

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

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

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

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

SECTION 1 DATA COMMUNICATIONS

.01 MAGNETIC TAPE FILE SPECIFICATIONS

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

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

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

(1) NAME OF TRANSMITTER

(2) ELECTRONIC TRANSMITTERS IDENTIFICATION NUMBER (ETIN)

(3) KIND OF RETURN - FORM 1041 DATA
(4) CHARACTER CODE (ASCII OR EBCDIC)

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

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

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

(8) NUMBER OF RETURNS
NUMBER OF RETURNS WITH REMITTANCES

.02 FLOPPY DISKETTE SPECIFICATIONS

NO LONGER ACCEPTED.

.03 TRANSMISSIONS VIA TELEPHONE LINES

The Bulletin Board System is no longer available.
Transmission of returns is only available via the Electronic Management System (EMS). See Section A.

SECTION 2 FILE FORMAT

.01 GENERAL DESCRIPTION

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

(1) All logical records must be transmitted in a series of logical blocks. A four-byte counter must precede each logical record within a block (maximum size of a block is 28,672 characters per block). The byte count must include the length of the record plus the length of the byte count, the Start of Record Sentinel 4 asterisks ("****") and the Record Terminus Character pound sign or hash mark ("#").

(2) Every logical record must have the Record Terminus character ("#") as its last significant byte. We have made provisions in the IRS programs to allow for non-significant padding following the Record Terminus character only within an UNBLOCKED (one record per block) format. Blanks may be added after the Record Terminus Character to fill up a physical block size (blank padding should never separate logical records within a block). This padding (within the UNBLOCKED record format) is permitted to accommodate all the different computer systems being used to format the data.

(3) Records must be fixed (all records within the return are the same length) or variable (each record within the return is of the length as specified in **Section C** of this publication.)

The following data structures are acceptable:

1. variable length, unblocked records
2. variable length, blocked records
3. fixed length, unblocked records

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

(4) Files must not contain more than 5,000 Form 1041 tax returns. Large return files (with up to a maximum of 5,000 returns, including attached forms and schedules) may be transmitted on more than one magnetic tape. It is important to remember that a tax return must never be spanned between magnetic tapes.

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

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

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

(8) A tax return will consist of a variable number of fixed-field records. The size and format of the logical record for each page of each form, schedule etc., are specified in the Record Layouts **(Section C)**. <u>In addition, a variable field/record format option is acceptable. See details under Variable Length Option.</u>

(9) Each logical record should contain all data fields pertaining to one printed page of an official form or schedule or to a line of a statement. Therefore, the logical record contains an entire form or schedule; or a logical part (i.e., PG01 or PG02 of a form or schedule; or a line of a statement).

EXCEPTION: **The variable length option REQUIRES significant fields only.**

.02 RETURN SEQUENCE ORDER

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

(1) Transmission or TRANS Record (REQUIRED)

(2) Return (RET) Record (REQUIRED)

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

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

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

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

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

(8) Federal/State Requirements

(9) Summary Record (REQUIRED)

(10) RECAP Record - (REQUIRED)

.03 SEQUENCE AND DESCRIPTION OF A TAX RETURN

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

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

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

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

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

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

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

(7) Schedule H (Form 1040) (Household Employment Taxes)
Page 1 and 2; more than 1 schedule may be present.

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

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

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

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

(12) Form 2439 (Notice to Shareholder of Undistributed Long-Term Capital Gains)
Page 1; more than 1 form may be present.

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

(14) Form 4136 (Credit for Federal Tax Paid on Fuels)
Page 1 and 2; only one allowed.

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

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

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

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

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

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

(21) Form 4970 (Tax on Accumulation Distribution of Trusts)
Page 1; only one allowed.

(22) Form 4972 (Tax on Lump-Sum Distributions)
Page 1; more than one form may be present.

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

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

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

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

(27) Form 8582-CR (Passive Activity Credit Limitations)
Page 1 and 2; only one allowed.

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

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

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

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

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

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

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

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

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

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

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

(2) Each file must contain only complete returns.

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

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

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

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

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

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

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

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

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

.05 FIXED LENGTH OPTIONS

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

.06 VARIABLE LENGTH OPTIONS

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

(1) The variable format will be indicated by a "V" in the Data Field Indicator field (#0030) of the Transmission "TRANS" record. In variable format, the data field is preceded by the applicable field identification number shown in specific record layouts. The field identification number is enclosed within square bracket field delimiters ([ ]).

See NOTE next page.
NOTE: The Record Control Information must precede any variable format but must not be presented with Field numbers. See example on page 13.

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

(3) **IMPORTANT:** THE FOLLOWING THREE CHARACTERS left bracket "[", right bracket "]", and pound sign or hash mark "#" ARE RESERVED AS DELIMITERS AND MAY NOT APPEAR AS DATA CHARACTERS.

(4) For variable length records the following data field conventions must be followed:

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

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

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

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

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

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

NOTE: THE BYTE COUNT MUST INCLUDE THE FOUR CHARACTER BYTE COUNT FIELD, THE RECORD SENTINEL FIELD AND ALL LEFT/RIGHT BRACKETS INCLUDING THE FIELD NUMBERS. THE BYTE COUNT FOR VARIABLE FORMAT RECORDS IS AN ACTUAL BYTE COUNT, NOT THE BYTE COUNTS SPECIFIED IN SECTION 9, RECORD LAYOUTS.

EXAMPLE OF VARIABLE RETURN RECORD:

0162**RETbbb1041bbPG01b123459679b200105b[07]01[0010]06011999[0020]200
10531[0030]BELM[0040]123459679[0060]BELMONT[0090]1020bSLUGUARD[0100]
HYBLAbVALLEY[0110]GA[0120]22734#0123****RETbbb1041bbPG02b123459679b
200105b01[0928]STMb01[0940]2500[0945]STMb02[0950]1500[1190]X[1200]X[1280]
3468[1410]Y[1450]Y#**

1. **Byte count (0162)**
2. **Start Record Sentinel (****)**
3. **Record - ID (RETbbb)**
4. **Type (1041bb)**
5. **Page Number (PG01b)**
6. **Employer ID (EIN) (123459679)**
7. **Filler (b)**
8. **Tax Period (200105)**
9. **Filler (b)**
10. **Form 8453-F Indicator (01)**
11. **Field Number (0010)**
12. **Date (20010601)**
13. **Record Terminus Char. (#)**
14. **Byte Count of Page 2 and beginning of next record ID (0123)**

EXAMPLE OF VARIABLE SCHEDULE RECORD:

0129****SCHbbbDbbbbbPG01b123456789b0000001[0010]173056789[0030]WHIT
EHOUSE[0040]20010525[0050]20010930[1130]LIKE-KIND-EX[1210]150000#

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

EXAMPLE OF VARIABLE FORM RECORD:

0079****FRMbbb1116bbPG01b223457889b0000001[0010]123344789[0030]X[0090]X[029
0]WAGES#

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

SECTION 3 TYPES OF RECORDS

.01 TRANSMISSION RECORD (REQUIRED)

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

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

The second record is the Return Record. Each tax return must start with a Form 1041 page 1 and be followed by a Form 1041 page 2 and if needed, Form 1041, page 3 and/or 4.

.03 SCHEDULE RECORD

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

.04 FORM RECORD

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

.05 STATEMENT RECORD

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

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

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

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

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

(2) An optional statement (marked with an asterisk '*' sign in the record layout) or a required statement (marked with a commercial at '@' sign in record layout) will contain at least one statement line record if corresponding fields contain significant data, otherwise the fields should contain blanks.

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

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

(5) Each Statement Record is given a sequential number from 01 to 96 (with 97, 98 and 99 reserved for Schedule D, J and K-1 respectively). References to statements on the tax return must be in ascending numeric sequence and must be referenced in the same sequence as they appear on the forms and schedules.

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

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

(7) The 80 character literal description of data corresponding to any Statement Record within the return, containing non-tabular data (e.g. Field #0380 Form 1041), will begin with line 1. Data should appear left-justified as a continuous print line. The same statement may be continued with additional lines, consecutively numbered, until a maximum of 50 lines have been formatted for the first page or the end of the information needed to be formatted as a statement has been reached, whichever comes first. If additional lines are needed to complete a statement, an additional page with a maximum of 50 lines may be formatted with the line numbering sequence starting with line one.

(8) The Statement Record with tabular data may contain column headings (tabular column titles) spaced with the headings as they would appear on the printed form. If the statement data does not require tabulation, free format is allowed.

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

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

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

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

.06 SUMMARY RECORD (REQUIRED)

The Summary Record will be the final record for each Form 1041 tax return. This record will contain filer identification data; counts of the schedules, forms and statements included in one return; and indicators for paper documents retained by the magnetic tape filer for subsequent submission to the IRS. **(See Section 9 Record Layouts for more information)**

.07 RECAP RECORD (REQUIRED)

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

SECTION 4 TYPES OF CHARACTERS

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

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

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

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

Whole dollars only are accepted, no cents.

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

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

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

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

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

EXAMPLE: 25.32% = 025320, 105% = 105000
If less than 100% - precede with 1 zero

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

EXAMPLE: nnnnnbbbbbbb
nnnnnnnnnbbb
nnnnnnnnnnnn

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

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

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

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

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

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

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

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

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

.04 SPECIAL CASES FOR SPECIAL FIELDS

(1) TAX PERIOD:

1. For the purpose of this publication the valid tax periods for tax year 2002, are:

   (a) Calendar year returns - 200212.

   (b) Fiscal year returns - 200301, 200302, 200303, 200304, 200305, 200306.

2. The Tax Period, Field #0005 in the Return Record is composed of a numeric month and year of the Calendar/Fiscal Year Ending for which the return is being filed. The format is YYYYMM (YYYY = year and MM = month). For example, a return with a Calendar/Fiscal Year Ending of February 15, 2003 will be assigned a Tax Period of 200302. Returns filed under the 52 - 53 week rule may end not more than 6 days before or more than 3 days after the close of the month. They should be assigned a Calendar/Fiscal Year Ending based on that month (i.e. if the ending date is August 3, 2003, the Tax Period field will be 200307 or if the ending date is August 25, 2003, the Tax Period is 200308).

(2) NAME CONTROL:

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

   EXAMPLES:

Trusts/Estates	Name Control
Appletree Trust Co. Trustees U/W of Kate B. Crabapple Dec'd (FBO Edna M. Rose)	**CRAB**
Treas. of the State of NC in Tr. for Jasmine Ins. Co.	**JASM**
GNMA Pool No. 008619	

Chicago Bank TTEE **8619**

Welfare Fund of International/Union
of Operating Engineers/Locals 436 &
436B AFL-CIO Locals 436 & 436B TTEE **WELF**

Tstmtry. Trust UW Maggie Plum for
Claudia Ivy & Warren Iris
W. Verbena & Charles Plum
c/o Willow & Plum **PLUM**

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

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

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

EXAMPLES:

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

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

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

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

(c) Intervening spaces between characters are not allowed.

EXAMPLES:

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

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

EXAMPLES:

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

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

EXAMPLES:

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

(3) NAME LINE 1:

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

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

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

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

(4) NAME LINE 2:

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

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

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

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

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

(6) STREET ADDRESS:

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

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

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

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

5. Special Instructions for Foreign Addresses: Enter street address, including province and or mailing code in Field #0090.

   <u>EXAMPLE</u>:

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

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

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

   <u>EXAMPLE</u>:

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

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

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

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

EXAMPLE 1:

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

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

EXAMPLE 2:

Mr. John Jones
P.O. Box 1502
801 N. Erie St., Toledo, OH 43603

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

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

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

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

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

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

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

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

(7) CITY

The City field will be invalid if it contains characters other than alpha or blank. (The only special character allowed is the blank, but it must never be the first character.) If the name of a city contains two words or more, only one intervening space is allowed between consecutive words (e.g., NEW YORK). **For foreign addresses:** Enter name of country in this field, left-justified and blank-filled. Valid characters are alpha, numeric, and blank. Only one intervening space is allowed between consecutive words.

(8) STATE

The State Abbreviation must be alpha and consistent with the standard state abbreviations issued by the Postal Service. **Exhibit 2** contains the standard Postal Service state abbreviations and **Exhibit 3** contains the valid City/State/Zip Code combinations for military personnel with an overseas address. These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for each state.

NOTE: For foreign addresses, enter a period and a blank (".b") in the State Code field ".b"

(9) ZIP CODE

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

SECTION 5 ACKNOWLEDGMENT REPORT

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

.01 ACKNOWLEDGMENT FILE

(1) An acknowledgment file has the following components:

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

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

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

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

(5) The Reject Codes and references to validation criteria that caused the codes to be assigned are listed in **Section 6**. Filers should use this information to resolve reject conditions. When a condition cannot be resolved with the information provided, the filer should contact the Electronic Filing Unit at the Philadelphia Service Center for assistance.

.02 THE ACKNOWLEDGMENT RECORD SET

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

.03 THE ACKNOWLEDGMENT KEY RECORD

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

.04 THE ACKNOWLEDGMENT ERROR RECORD

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

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

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

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

(2) Any tax return with an "A" in the Acceptance code field has been accepted as a filed tax return and will be processed in the same manner as a return submitted as a paper document. This does not imply that the return will pass all IRS service center validity checks or post to the IRS Master File without delays.

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

.05 CLIENT ID

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

VALIDATION CRITERIA

SECTION 6 VALIDATION - TRANSMISSION AND RETURN (GENERAL)

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

.01 TRANSMISSION AND RETURN REJECTION CONDITIONS

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

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

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

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

032	If the Field Number does not exist. **(VARIABLE LENGTH DATA ONLY)**
034	If Record ID or TYPE or Page Number are not valid on all records within the return. **(FIXED AND VARIABLE LENGTH DATA)**
038	Cannot recognize records transmitted. **(FIXED AND VARIABLE LENGTH DATA)**
040	If record has invalid record length **(FIXED LENGTH DATA ONLY)**
042	If record is missing the Record Terminus Character(#). **(FIXED AND VARIABLE LENGTH DATA)**
044	Byte count not numeric. **(FIXED AND VARIABLE LENGTH DATA)**

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
048	First character after Record-Control-Information (position 43) is not "[" or "#". **(VARIABLE LENGTH DATA ONLY)**
050	If a delimiter character is found within the Record-Control-Information (first 42 characters). **(VARIABLE LENGTH DATA ONLY)**
052	Field number not three or four characters in length. **(VARIABLE LENGTH DATA ONLY)**
054	Unmatched Left bracket ("[") found. **(VARIABLE LENGTH DATA ONLY)**
056	Duplicate field number. **(VARIABLE LENGTH DATA ONLY)**
058	Data too large for field. **(VARIABLE LENGTH DATA ONLY)**
060	Missing data. **(VARIABLE LENGTH DATA ONLY)**
062	Unmatched right bracket ("]") found. **(VARIABLE LENGTH DATA ONLY)**
064	The field number is for data within Record-Control-Information. **(VARIABLE LENGTH DATA ONLY)**

.02 RETURN REJECTION - GENERAL CONDITIONS

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

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

104 If the Tax Period (Field #0005) on Form 1041 is equal to 200212 and the Fiscal Year Ending (Field #0020) on the Return Record is not equal to December 31, 2002 (20021231) or spaces. |

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

==========

106 If the Tax Period (Field #0005) on Form 1041 is equal to 200301 through 200306 and the Fiscal Year Ending (Field #0020) on the Return Record is not equal to 20030101 through 20030630. |

108 If the Tax Period (Field #0005) on Form 1041 is equal to 200301 through 200306 and the Fiscal Year Beginning (Field #0010) or the Fiscal Year Ending (Field #0020) is equal to blanks. |

110 If the Tax Period (Field #0005) on Form 1041 is greater than or equal to the transmission date.

120 If the return is a short period return and the Initial Return(Field #0210) and Final Return(Field #0220)) on Form 1041, Page 1 are all blank.

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

Form 1041	Page 1 & 2	REQUIRED
	Page 3 & 4	Optional
Schedule C	Page 1 & 2	Optional **
Schedule C-EZ	Page 1	Optional
Schedule D	Page 1 & 2	Optional **
Schedule E	Page 1 & 2	Optional
Schedule F	Page 1 & 2	Optional **
Schedule H	Page 1 & 2	Optional **
Schedule J	Page 1 & 2	Optional **
Form 1116	Page 1 & 2	Optional **
Form 2210	Page 1, 2 & 3	Optional **
Form 2210F	Page 1	Optional
Form 2439	Page 1	Optional
Form 3468	Page 1	Optional
Form 4136	Page 1 & 2	Optional
Form 4255	Page 1	Optional
Form 4562	Page 1 & 2	Optional **
Form 4684	Page 1 & 2	Optional **
Form 4797	Page 1 & 2	Optional **
Form 4835	Page 1	Optional
Form 4952	Page 1	Optional
Form 4970	Page 1	Optional

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)		
124	Form 4972	Page 1	Optional
	Form 6198	Page 1	Optional
	Form 6252	Page 1	Optional
	Form 8271	Page 1	Optional
	Form 8582	Page 1	Optional
	Form 8582-CR	Page 1 & 2	Optional **
	Form 8801	Page 1 & 2	Optional **
	Form 8824	Page 1 & 2	Optional **
	Form 8829	Page 1	Optional
	Statement Records		Optional
	Schedule K-1	Page 1	Optional
	Schedule K-1	Statement Records	Optional
	State Records		Optional
	Summary Record		REQUIRED

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

128 Duplicate return submitted.

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

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

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

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

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

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

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

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

160 This validation criteria has been removed. |

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

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

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

FORM/RETURN/RECORD		FIELD NUMBER(S)
Form 1041	Page 2, 3, 4	0923, 1513, 2054
Schedule C	Page 1, 2	0003, 0583
Schedule C-EZ	Page 1	0003
Schedule D	Page 1, 2	0003,1753
Schedule E	Page 1, 2	0003,1003
Schedule F	Page 1, 2	0003, 0773
Schedule H	Page 1, 2	0003, 0163
Schedule J	Page 1, 2	0003, 0733
Schedule K-1	Page 1	0003
Form 1116	Page 1, 2	0003,1003
Form 2210	Page 1, 2, 3	0003, 0223, 1273
Form 2210F	Page 1	0003
Form 2439	Page 1	0003
Form 3468	Page 1	0003
Form 4136	Page 1, 2	0003, 0453
Form 4255	Page 1	0003
Form 4562	Page 1, 2	0003, 0803
Form 4684	Page 1, 2	0003, 0493
Form 4797	Page 1, 2	0003, 1383
Form 4835	Page 1	0003
Form 4952	Page 1	0003

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

164	Form 4970	Page 1	0003
	Form 4972	Page 1	0003
	Form 6198	Page 1	0003
	Form 6252	Page 1	0003
	Form 8271	Page 1	0003
	Form 8582	Page 1	0003
	Form 8582-CR	Page 1, 2	0003, 0253
	Form 8801	Page 1, 2	0003, 0293
	Form 8824	Page 1, 2	0003, 0373
	Form 8829	Page 1	0003
	Statement Record		0003
	Summary Record		0007

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

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

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

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

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

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

VALID FORMAT: YYYYMMDD, YYYYMM

VALID RANGE: MM = 01-12, DD = 01-31, YYYY = 2003 or less

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

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

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

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

NAME CONTROL:

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

200 The first position of the Name Control (Field #0030) must be valid and left-justified.

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

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

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

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

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

NAME LINE 1:

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

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

210 The first Name Line (Field #0060) on Form 1041, page 1 must be left-justified and significant.

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

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
212	The first Name Line (Field #0060) on Form 1041, page 1 must contain only valid characters. The first Name Line (Field #0080) on the Schedule K-1 must contain only valid characters. **VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric) Ampersand (&), Hyphen (-) or Spaces**
214	The first Name Line (Field #0060) on Form 1041, page 1 must have less than two (2) consecutive embedded spaces. The first Name Line (Field #0080) on the Schedule K-1 must have less than two (2) consecutive embedded spaces.

NAME LINE 2:

216	The second Name Line (Field #0080) on Form 1041, page 1 must be present.
218	The second Name Line (Field #0080) on Form 1041, page 1 must be left-justified.
221	The second Name Line (Field #0080) on Form 1041, page 1 must contain only valid characters. **VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric) Ampersand (&), Hyphen (-) Slash (/), In Care Of (%) or Spaces**
222	The second Name Line (Field #0080) on Form 1041, page 1 must not have two (2) or more consecutive embedded spaces.

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

STREET ADDRESS:

224 The Street Address (Field #0090) on Form 1041, page 1 must be significant.

The Street Address (Field #0100, #0170) on the Schedule K-1 must be significant.

226 The Street Address (Field #0090) on Form 1041, page 1 must be left-justified.

The Street Address (Field #0100) on the Schedule K-1 must be left-justified.

228 The Street Address (Field #0090) on Form 1041, page 1 must contain at least 3 or more characters.

The Street Address (Field #0100) on the Schedule K-1 must contain at least 3 or more characters.

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

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

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

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

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

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

CITY:

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

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

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

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

VALID CHARACTERS: A-Z (Alpha) or blanks

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

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

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

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

STATE:

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

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

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

The State Code (Field #0120) on the Schedule K-1 must be equal to ". " if the Location Code (Field #0050) on the Transmission Record is equal to 3.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
250	The State Code (Field #0110) on Form 1041, page 1 must be valid or equal to ". ". It may not be blank. The State Code (Field #0120, #0190) on the Schedule K-1 must be valid or equal to ". ". It may not be blank.

ZIP CODE:

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

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

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

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

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

VALID FORMAT: nnnnnnnnnnnn
nnnnnnnnnbbb
nnnnnbbbbbbb

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

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

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
270	If significant, money amount fields must be numeric. Refer to the record layout for specific field numbers.
272	All money amount fields marked with 3 asterisks (***) on the record layouts (Field Description) must be numeric and contain only positive money amounts.

FORMS/SCHEDULES	FIELD NUMBERS
Form 1041	0310, 0320, 0420, 0430, 0440, 0450, 0460, 0480, 0490, 0510, 0550, 0560, 0590, 0620, 0700, 0750, 0770, 0800, 0810, 1000, 1030, 1225, 1240, 1370, 1560, 1580, 1750, 1770, 1780,1960, 1970, 2120
Schedule D	0780, 1600-1625, 1760
Schedule E	0930, 0940, 0950, 0970, 1070, 1770, 1810, 2020 |
Schedule K-1	0210, 0220, 0480
Form 4684	0060, 0150, 0240, 0330, 0550, 0640, 0730, 0820, 0900, 0910, 0940, 0950, 0970, 0980, 1060, 1070, 1100, 1110, 1130, 1140
Form 4797	1250
Form 6198	0100, 0350
Form 8582	0030, 0040, 0055, 0056, 0057, 0070, 0080
Form 8801	0040

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

STATEMENT RECORDS AND STATEMENT FIELDS:

274 If a Statement Record is present there must be a corresponding "STM nn" reference.

276 If a statement reference is used there must be a corresponding statement record.

278 Statement Records must be in ascending numeric order. **(Statement numbers do not have to be in consecutive order)**

282 A field marked with an "@" or a "*" must be equal to "STM nn" (nn = 01 - 99), blanks or literal as stated in the record layouts.

284 The page number (Field #0002) on the Statement Record must be equal to "PG01" - "PG04". **(Exception for Schedule D, Schedule J and Schedule K-1)**

286 The page number (Field #0002) on the Statement Record must be in ascending, numeric, consecutive order.

288 The line number (Field #0010) on the Statement Record must be in consecutive ascending numeric sequence starting with 01 and incremented by one but not exceed 50.

290 A significant entry in a statement field must be left-justified.

296 A Statement number must be valid:

Schedule D.....STM 97
Schedule J.....STM 98
Schedule K-1...STM 99

298 Duplicate Statement Records are not allowed.

300 Duplicate statement references are not allowed.

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

301 If any of the following fields of the Schedule C record contain a valid entry other than zeros or spaces, the corresponding field must contain “STM nn”.

SIGNIFICANT ENTRY (FIELD NUMBER)	CORRESPONDING STM REFERENCE (FIELD NUMBER)
0610 (If “X”)	0620
0630 (If “X”)	0640

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

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

303 If any of the following fields of the Form 4136 record contain a valid entry other than zeros or spaces, the corresponding field must contain “STM nn”.

SIGNIFICANT ENTRY (FIELD NUMBER)	CORRESPONDING STM REFERENCE (FIELD NUMBER)
0250 (If “X”)	0240
0360 (If “X”)	0350
0570 (If “X”)	0560
0640 (If “X”)	0630

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

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

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

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

SIGNIFICANT ENTRY (FIELD NUMBER)	CORRESPONDING STM REFERENCE (FIELD NUMBER)
0183	0184

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

SIGNIFICANT ENTRY (FIELD NUMBER)	CORRESPONDING STM REFERENCE (FIELD NUMBER)
0190 (If “X”)	0200
0480	0470
0550	0540
0695 (If “X”)	0690
1390 (If “X”)	1380
1455 (If "X")	1458

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

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

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

314 If any of the following fields of the Form 6252 record contain a valid entry other than zeros or spaces, the corresponding field must contain “STM nn”.

SIGNIFICANT ENTRY (FIELD NUMBER)	CORRESPONDING STM REFERENCE (FIELD NUMBER)
0360 (If “X”)	0370

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

SIGNIFICANT ENTRY (FIELD NUMBER)	CORRESPONDING STM REFERENCE (FIELD NUMBER)
0220 (If "X")	0225

318 The following fields on the Return, Schedules and Forms must be blank-filled **(NO ENTRY FIELDS)**.

Form 1041	0170, 0180, 0230, 0630, 0650, 0670, 1250, 1260, 1340
Schedule C	0010
Schedule C-EZ	0010
Schedule E	0750-0780
Schedule F	0010, 0070, 0340
Schedule H	0015, 0020, 0175, 0185, 0195, 0250-0510, 0550
Schedule K-1	0050
Form 2210	1380, 1590, 1820, 2050, 2170-2600
Form 2439	0050

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)		
318	**Form 3468**	0010, 0280	|
	Form 4255	0009	|
	Form 4562	0010	|
	Form 4684	0010	|
	Form 4797	0010, 1360, 1550, 1790, 2030, 2270	|
	Form 4835	0010, 0220	
	Form 6252	0010	|
	Form 8824	0010	|
320	**Validation Criteria Removed.**		
321	**Validation Criteria Removed.**		
322	The following fields are designated as **"X"** or blank fields and must contain either an **"X"** or a blank.		
	Form 1041	0025, 0130-0150, 0151, 0152, 0160, 0190, 0210, 0220,0250, | 0260, 0280-0300, 0303, 0305, 0410, 0660, 0695, 0825, 0826, 0840,1190, 1200, 1270, 1330, 1390, 1395, 1420, 1425, 1430, 1435, 1450, 1452, 1455, 1460, 1470-1490, 1500, 1505	
	Schedule C	0080, 0090, 0100, 0120, 0125, 0130, 0140, 0550, 0560, 0590, 0600, 0610, 0630, 0635, 0780, 0785, 0790, 0795, 0800, 0805, 0810, 0815	
	Schedule C-EZ	0080, 0170, 0175, 0180, 0185, 0190, 0195, 0200, 0205	
	Schedule E	0070, 0075, 0080, 0085, 0090, 0095, 1030, 1050, 1060, 1170, 1190, 1200, 1310, 1330, 1340, 1450, 1470, 1480, 1590, 1610, 1620	
	Schedule F	0040, 0050, 0080, 0085, 0260, 0740, 0750	
	Schedule H	0040-0065, 0150, 0155, 0170, 0180, 0190, 0540	

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)	
322	**Schedule K-1**	0060
	Form 1116	0020-0095, 0650, 0660
	Form 2210	0012-0016, 0019
	Form 2210F	0013, 0016
	Form 2439	0010, 0020
	Form 3468	0020, 0045
	Form 4136	0250, 0360, 0570, 0640
	Form 4562	0188, 0810-0825, 1390-1415, 1460-1485, 1530-1555, 1625, 1670-1695, 1740-1765, 1770-1815
	Form 4835	0030, 0035, 0160, 0640, 0650
	Form 4970	0070, 0080
	Form 4972	0024-0202
	Form 6198	0220, 0230, 0250, 0260, 0290, 0300
	Form 6252	0050, 0055, 0060, 0065, 0300, 0305, 0310, 0330, 0340, 0350, 0360
	Form 8582-CR	0470
	Form 8824	0080, 0090, 0100, 0180, 0185, 0190, 0195, 0200-0220
	Summary	0070

324 A Summary Record must be present with every return.

328 If the total number of logical records on the Summary Record (to include the Summary Record) (Field #0130) is not equal to the IRS count of logical records within the return.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
330	If the total number of Schedule C records on the Summary Record (Field #0364 and #0366) is not equal to the IRS count of Schedule C records within the return.
331	If the total number of Schedule C-EZ records on the Summary Record (Field #0368) is not equal to the IRS count of Schedule C-EZ records within the return.
332	If the total number of Schedule D records on the Summary Record (Field #0370 and #0375) is not equal to the IRS count of Schedule D records within the return.
334	If the count for Schedule H (Form 1040), Page 1 on the Summary Record (Field #0388) is not equal to the IRS count for Schedule H (Form 1040), Page 1 records within the return.
335	If the count for Schedule H (Form 1040), Page 2 on the Summary Record (Field #0389) is not equal to the IRS count for Schedule H (Form 1040), Page 2 records within the return.
336	If the total number of Schedule E records on the Summary Record (Field #0380 and #0385) is not equal to the IRS count of Schedule E records within the return.
338	If the total number of Schedule F records on the Summary Record (Field #0386 and #0387) is not equal to the IRS count of Schedule F records within the return.
340	If the total number of Schedule J records on the Summary Record (Field #0390 and #0395) is not equal to the IRS count of Schedule J records within the return.
342	If the total number of Statements on the Summary Record (Field #0400) is not equal to the IRS count of Number of Statement Records (excluding Schedules D, J and K-1 Statement Records.
344	If the total number of Schedule K-1 records on the Summary Record (Field #0430) is not equal to the IRS count of Schedule K-1 records within the return.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
346	If the total number of STM 97 records which correspond to Schedule D records on the Summary Record (Field #0410) is not equal to the IRS count of STM 97 records within the return.
348	If the total number of STM 98 records which correspond to Schedule J records on the Summary Record (Field #0420) is not equal to the IRS count of STM 98 records within the return.
350	If the total number of STM 99 records which correspond to Schedule K-1 records on the Summary Record (Field #0440) is not equal to the IRS count of STM 99 records within the return.
352	If the count for Form 1116, Page 1 on the Summary Record (Field #0150) is not equal to the IRS count for Form 1116, Page 1 records within the return.
354	If the count for Form 1116, Page 2 on the Summary Record (Field #0160) is not equal to the IRS count for Form 1116, Page 2 records within the return.
356	If the count for Form 2210, Page 1 on the Summary Record (Field #0170) is not equal to the IRS count for Form 2210, Page 1 records within the return.
358	If the count for Form 2210, Page 2 on the Summary Record (Field #0180) is not equal to the IRS count for Form 2210, Page 2 records within the return.
360	If the count for Form 2210, Page 3 on the Summary Record (Field #0190) is not equal to the IRS count for Form 2210, Page 3 records within the return.
362	If the count for Form 2210-F, Page 1 on the Summary Record (Field #0194) is not equal to the IRS count for Form 2210-F records within the return.
363	If the count for Form 2439, Page 1 on the Summary Record (Field #0196) is not equal to the IRS count for Form 2439, Page 1 records within the return.
364	If the count for Form 3468, Page 1 on the Summary Record (Field #0200) is not equal to the IRS count for Form 3468, Page 1 records within the return.
365	If the count for Form 4255, Page 1 on the Summary Record (Field #0210) is not equal to the IRS count for Form 4255 records within the return.
366	If the count for Form 4562, Page 1 on the Summary Record (Field #0220) is not equal to the IRS count for Form 4562, Page 1 records within the return.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
368	If the count for Form 4562, Page 2 on the Summary Record (Field #0230) is not equal to the IRS count for Form 4562, Page 2 records within the return.
370	If the count for Form 4684, Page 1 on the Summary Record (Field #0240) is not equal to the IRS count for Form 4684, Page 1 records within the return.
372	If the count for Form 4684, Page 2 on the Summary Record (Field #0250) is not equal to the IRS count for Form 4684, Page 2 records within the return.
374	If the count for Form 4797, Page 1 on the Summary Record (Field #0260) is not equal to the IRS count for Form 4797, Page 1 records within the return.
376	If the count for Form 4797, Page 2 on the Summary Record (Field #0270) is not equal to the IRS count for Form 4797, Page 2 records within the return.
377	If the count for Form 4835, Page 1 on the Summary Record (Field #0275) is not equal to the IRS count for Form 4835, Page 1 records within the return.
378	If the count for Form 4952, Page 1 on the Summary Record (Field #0280) is not equal to the IRS count for Form 4952, Page 1 records within the return.
380	If the count for Form 6198, Page 1 on the Summary Record (Field #0290) is not equal to the IRS count for Form 6198, Page 1 records within the return.
381	If the count for Form 6252, Page 1 on the Summary Record (Field #0295) is not equal to the IRS count for Form 6252, Page 1 records within the return.
382	If the count for Form 8271, Page 1 on the Summary Record (Field #0300) is not equal to the IRS count for Form 8271, Page 1 records within the return.
384	If the count for Form 4136, Page 1 on the Summary Record (Field #0204) is not equal to the IRS count for Form 4136, Page 1 records within the return.
385	If the count for Form 4136, Page 2 on the Summary Record (Field #0206) is not equal to the IRS count for Form 4136, Page 2 records within the return.
386	If the count for Form 8582, Page 1 on the Summary Record (Field #0310) is not equal to the IRS count for Form 8582, Page 1 records within the return.
387	If the count for Form 4970, Page 1 on the Summary Record (Field #0282) is not equal to the IRS count for Form 4970, Page 1 records within the return.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
388	If the count for Form 4972, Page 1 on the Summary Record (Field #0284) is not equal to the IRS count for Form 4972, Page 1 records within the return.
390	If the count for Form 8582-CR, Page 1 on the Summary Record (Field #0320) is not equal to the IRS count for Form 8582-CR, Page 1 records within the return.
391	If the count for Form 8582-CR, Page 2 on the Summary Record (Field #0330) is not equal to the IRS count for Form 8582-CR, Page 2 records within the return.
392	If the count for Form 8801, Page 1 on the Summary Record (Field #0340) is not equal to the IRS count for Form 8801, Page 1 records within the return.
393	If the count for Form 8801, Page 2 on the Summary Record (Field #0345) is not equal to the IRS count for Form 8801, Page 2 records within the return.
394	If the count for Form 8824, Page 1 on the Summary Record (Field #0350) is not equal to the IRS count for Form 8824, Page 1 records within the return.
396	If the count for Form 8824, Page 2 on the Summary Record (Field #0355) is not equal to the IRS count for Form 8824, Page 2 records within the return.
398	If the count for Form 8829, Page 1 on the Summary Record (Field #0357) is not equal to the IRS count for Form 8829 records within the return.
584	If Form 6252 is present and Field #0055 (Property Sold to Related Party – No Box) equals “X”, Field #0060 (Market Security – Yes Box) and Field #0065 (Market Security – No Box) must both be blank.
602	At least one of the following fields (Field #'s 0130, 0140, 0150, 0151, 0152, 0160 or 0190) on Form 1041 Page 1 must equal "X".
604	If Form 1041 Page 1, Field #0130 (Decedent Estate) is equal to “X” then Field #0140 (Simple Trust) and Field #0150 (Complex Trust) and and Field #0151 (Qualified Disability Trust) and Field #0152 (ESBT) and Field #0160 (Grantor Type Trust) must be equal to spaces.
608	If Form 1041 Page 1, Field #0140 (Simple Trust) is equal to "X" then Field #0130 (Decedent Estate) and Field #0150 (Complex Trust) and Field #0151 (Qualified Disability Trust) and Field #0152 (ESBT) must be equal to blanks.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
609	If Form 1041, Page 1, Field #0151, is equal to “x”, then Fields # 0130, 0140, 0150, 0152, and 0160 must be equal to blanks.
610	If Form 1041, Page 1, Field #0152, is equal to “x”, then Fields # 0130, 0140, 0150, 0151, and 0160 must be equal to blanks.
612	If Form 1041 Page 1, Field #0150 (Complex Trust) is equal to "X" then Field #0130 (Decedent Estate) and Field #0140 (Simple Trust) and Field #0151 (Qualified Disability Trust) and Field #0152 (ESBT) must be equal to blanks.
613	If Form 3468 is present and Field #0020 equals “X”, then either Field #0040, or Field #0060 or Field #0080 must be significant and Field #0025 must equal “STMbnn”.
614	If Form 3468 is present and either Field #0040, or Field #0060 or Field #0080 is significant, then Field #0025 must equal “STMbnn”.
615	If Form 3468 is present and Field #(s) 0030 – 0130 are blank, then Field #0140 must equal “TRAbSEC”, and Field #0150 and Field #0160 must contain data and Field #0165 must equal “STMbnn”.
616	If Form 1041 Page 1, Field 0160 (Grantor Type Trust) is equal to "X" then Field #0130 (Decedent Estate) must be equal to blanks.
617	If Form 3468 is present and Field #0180 (Alternative Minimum Tax) is significant, then Form 1041 Page 4, Field #2170 (Alternative Minimum Tax) must also be significant.
618	If Form 1041 Page 1, Field #0220 (Final Return Box) is equal to "X" then Field #0800 (Credited to 2001 Estimated Tax) must be zero or less.
619	If Form 3468 is present and Field #0355 (Tentative Minimum Tax) is significant, then Form 1041 Page 4, Field #2130 (Tentative Minimum Tax) must also be significant.
620	If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is greater than zero then Schedule D must be present.
621	If Form 3468 is present and Field #0380 (Investment Credit Allowed for Current Year) is significant, then Form 1041 Page 2, Field #1270 must equal “X” and Field #1280 must equal “3468” and Field #1290 must be significant.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
632	If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is a negative amount and is not equal to the amount entered on Schedule D Page 2, Field #1760 (Net Loss From Line 16 or $3000).
634	If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is a positive amount and is not equal to the amount entered on Schedule D Page 1, Field #1730 (Total Net Gain or Loss).
635	If Form 1041, Page 1, Field #0340 is significant and positive, then Field #1070 (Capital Gain/Loss, Form 1041, Page 1, line 4) must be entered as a negative number. If Field # 0340 is significant and negative, then Field #1070 must reflect the same amount as Field #0340, and the amount in Field #1070 must be entered as a positive number.
636	If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is equal to zeros or spaces and the amount entered on Schedule D Page 1, Field #1730 (Total Net Gain or Loss) is a significant amount, **EXCEPT** when Form 1041, Field #0220 (Final Return Box) is significant.
638	If Form 1041 Page 1, Field #0370 (Ordinary Gain or Loss) is significant then Form 4797 must be present.
640	If Form 1041 Page 1, Field #0400 (Total Income) is significant, then at least one of the following fields (Field #'s 0310, 0320, 0330, 0340, 0350, 0360, 0370 or 0390) must also be significant.
642	If Form 1041 Page 1, Field #0450 (Charitable Deductions) is significant then Field #1000 (Charitable Deduction) on Form 1041 Page 2 must be equal to Field #0450.
648	If any one of the following fields (Field #'s 0420, 0430, 0440, 0450, 0460, 0480, or 0490) on Form 1041 Page 1 contains a significant entry then Field #0510 (Total) must be significant.
652	If Form 1041 Page 1, Field #0530 (Income Distribution Deduction Schedule B) has an entry then it must be equal to Field #1180 (Income Distribution Deduction), **EXCEPT** when Field #0025 ("Section 642(i) Trust") is significant.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
654	If Form 1041 Page 1, Field #0530 (Income Distribution Deduction) is significant then Field #0270 (Number of Schedules K-1 Attached) must be significant, **EXCEPT** when Field #0025 ("Section 642(i) Trust") is significant.
658	If Form 1041 Page 1, Field #0130 (Decedent Estate) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 600.
660	If Form 1041 Page 1, Field #0140 (Simple Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 300.
662	If Form 1041 Page 1, Field #0150 (Complex Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 300.
663	If Form 1041, Page 1, Field #0151 is equal to “x”, then Field #0560 (Exemption Amount) must be equal to 0 - 2900.
664	If Form 1041 Page 1, Field #0160 (Grantor Type Trust) is equal to "X" and Field #0580 (Taxable Income of Fiduciary) is greater than zero, then Field #0560 (Exemption Amount) must equal 0 - 300.
665	If Form 1041, Page 1, Field #0152 is equal to “x”, then Field #0560 (Exemption Amount) must be equal to zero.
666	If Form 1041 Page 1, Field #0160 (Grantor Type Trust) is equal to "X" and Field #0580 (Income of Fiduciary) is equal to zeros, blanks or a negative amount, then Field #0560 (Exemption Amount) must equal zeros or blanks.
668	If Form 1041 Page 1, Field #0300 (Nonexempt Charitable and Split Interest Trusts Sec 4947(a)(2)) equals “X”, then Field #0010 (Fiscal Year Beginning) and Field #0020 (Fiscal Year Ending) must be blank.
670	If any one of the following fields (Field #'s 0530, 0550 or 0560) on Form 1041 Page 1 contains a significant entry then Field #0570 (Total Deductions) must be significant.
672	If Form 1041 Page 1, Field #0590 (Total Tax Schedule G) is not equal to Field #1370 (Total Tax) on Form 1041 Page 2.
674	If Form 1041 Page 1, Field #0620 (2001 Estimated Tax Payments and Amount From 2000) is significant then Field #0640 (Line 24A Minus Line 24B) must be equal to Field #0620.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
675	If Form 1041 Page 1, Field #0680 (Taxes Paid Amount) is significant, then Field #0660 (Tax Paid With Extension of Time to File Form 8736 Box) must equal "X".
676	If either Form 2210 or Form 2210F is present, then Field #0700 (Federal Income Tax Withheld) on Form 1041 Page 1 and either Field #0100 (Withholding Taxes) Form 2210 or Field #0100 (Withholding Taxes) Form 2210F must be equal.
677	If Form 1041 Page 1, Field #0740 (Total) is significant, then either Form 1041 Page 1, Field #0710 (Form 2439 Amount) or Field #0720 (Form 4136 Amount) must be significant.
680	If any one of the following fields (Field #0640, #0680 or #0700) on Form 1041 Page 1 contains a significant entry then Total Payments (Field #0750) must be significant.
682	If Form 1041 Page 1, Field #0710 (Form 2439 Amount) is significant, then Form 2439 must be present and Field #0230 (Tax Paid by RIC/REIT) Form 2439 must equal Field #0710 Form 1041.
683	If Form 1041 Page 1, Field #0720 (Form 4136 Amount) is significant, then Form 4136 must be present and Field #0820 (Total Income Tax Credit Amount) Form 4136 must equal Field #0720 Form 1041.
684	If Form 1041 Page 1, Field #0780 (Tax Due) and Field #0790 (Overpayment) are greater than zeros.
686	If Form 1041 Page 1, Field #0780 (Tax Due) is significant and Field #0590 (Total Tax Schedule G) is either zeros or spaces.
690	If Form 1041 Page 1, Field #0810 (Amount Refunded) is $10,000,000 or greater.
692	If Form 1041 Page 1, Field #0040 (EIN) matches Field #0850 (Preparer's TIN) or Field #0870 (Preparer"s Firm EIN).
695	If Form 1041 Page 1, Field #0007 (Form 8453-F Indicator) is not equal to 00 or 01.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
696	If any one of the following fields (Field #0975 or #0980) on Form 1041 Page 2 contains a significant entry then Field #1000 (Charitable Deductions) on Form 1041 Page 2 must be significant.
700	If Form 1041 Page 2, Field #1030 (Net Gain Schedule D) is a significant, positive amount then it must equal Schedule D Page 1, Field #1710 (Total Net Gain or Loss Beneficiaries), **EXCEPT** when Form 1041 Page 1, Field #0220 (Final Return Box) is significant.
702	If Form 1041 Page 2, Field #1040 (Amount From Schedule A) is numeric and greater than zero then Field #0970 (Capital Gains for Tax Year Allocated and Paid or Permanently Set Aside) must equal Field #1040.
704	If Schedule J Page 1 (Form 1041) is present then Field #0030 (Distributable Net Income Schedule B) must equal Field #1090 (Distributable Net Income) on Form 1041 Page 2 if Field #1090 is significant.
706	If Form 1041 Page 2, Field #1090 (Distributable Net Income) is significant, at least one of the following fields (Field #1010 through #1070) must also be significant.
708	If Schedule J Page 1 (Form 1041) is present then Field #0040 (Income Required Schedule B) must be equal to Form 1041 Page 2, Field #1120 (Income to be Distributed Currently) if Field #1120 is significant.
710	If Schedule J Page 1 (Form 1041) is present then Field #0020 (Amounts Required Schedule B) must equal Form 1041 Page 2, Field #1130 (Other Amounts Paid/Credited).
712	If Form 1041 Page 2, Field #1120 (Income to be Distributed Currently) or Field #1130 (Other Amounts Paid/Credited) is significant then Field #1140 (Total Distributions) must also be significant.
714	If Form 1041 Page 2, Field #1240 (Foreign Tax Credit) is significant then Form 1116 must be present and Field #1250 (Foreign Tax Credit) on the first Form 1116 must be significant.
716	If Form 1041 Page 4, Field #2120 (Alternative Minimum Foreign Tax Credit) is significant, then Form 1116, Field #0007 (Alt Min Tax Literal) and Field #1250 (Foreign Tax Credit) must also be significant.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
718	If Form 1041 Page 2, Field #1290 (General Business Credit) is greater than zeros then Form 3468 Page 1, Field #0380 (Investment Credit Allowed for Current Year) must be equal to Field #1290.
720	If Form 1041 Page 2, Field #1300 (Credit for Prior Year) is significant then Form 8801 must be present.
721	If Form 1041 Page 2, Field #1365 (Household Employment Taxes) is significant, then Schedule H must be present.
722	If any one of the following fields (Field #1240, #1290 or #1300) on Form 1041 Page 2 contains a significant entry then Field #1310 (Total Credits) must be significant.
726	If either Form 2210 or Form 2210F is present, then Field #1320 (Line 1c Minus Line 3) on Form 1041, Page 2 and either Field #0020 (Tax After Credits) Form 2210, Page 1 or Field #0020 (Current Year Tax After Credits) Form 2210F must be equal if Field #1320 is significant.
728	Form 1041 Page 2, Field #1225 (Alternative Minimum Tax, Schedule I) must equal Form 1041 Page 4, Field #2170 (Schedule I, Alternative Minimum Tax).
729	If Form 1041 Page 2, Field #1367 contains the literal “SECTION453A(C) INTEREST”, then Form 1041 Page 2, Field #1366 (Computation Schedule) must equal “STMbNN”.
730	If any one of the following fields, Field #1320 (Line 1d Minus Line 3), or Field #1350 (Recapture Taxes) or Field #1365 (Household Employment Taxes) on Form 1041 Page 2, contains a significant entry, then Field #1370 (Total Tax) must be significant.
732	If Form 1041 Page 2, Field #1367 contains the literal “SEC641(c)”, then Field #1366 (Computation Schedule) must equal “STMbnn” and Field #1368 (Tax or Interest Due) must be significant.
734	If Form 1041 Page 1, Field #0220 (Final Return Box) is spaces and Schedule D Page 2, Field #1760 (Net Loss From Line 16 or $3000) is greater than $3,000.
738	If Form 4684 Page 2, Field #1210 (Loss on Line 37 is Equal to or Less than Gain on Line 36) is greater than zero then Form 4797 Page 1, Field #0600 (Gain Form 4684 Line 39) must be equal to Field #1210.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
740	If Form 1041 Page 1, Field # 0370 (Ordinary Gain or Loss) is not equal to Form 4797 Page 1, Field #1340 (Combine Lines 10-17).
744	Form 1041 Page 1, Field #0270 (Number of Schedule K-1's Attached) must be numeric or blank.
745	If Form 1041 Page 1, Field #0825 (Paid Preparer Authorization Yes Box) equals “X”, then Form 1041 Page 1, Field #0830 (Preparer’s Name) must be significant.
746	Form 1041 Page 1, Field #0825 (Paid Preparer Authorization Yes Box) and Form 1041 Page 1, Field #0826 (Paid Preparer Authorization No Box) cannot both equal “X”.
748	Form 1041 Page 2, Field #0925 (Tax Period) must equal Form 1041 Page 1, Field #0005 (Tax Period).
750	Form 1041 Page 1, Field #0600 (Estax Credited to Trust Literal) must be equal to "SECT 643(G)" if significant.
752	Form 1041 Page 2, Field #1280 (Form Specify) must be equal to the literal "3468" if significant.
754	If Form 1041 Page 2, Field #1210 (Tax on Lump-Sum Distributions) is other than blank or zero, and Form 4972 is not present, Field #1220 (Other Tax Description) must equal "FORM8621ONLY".
755	Either Schedule F (Form 1040), Field #0040 (Accounting Method Cash) or Field #0050 (Accounting Method Accrual) must equal “X”. <u>Both must not equal “X”</u>.
756	If Form 1041 Page 1, Field #0360 (Net Farm Profit/Loss) is significant, then Schedule F (Form 1040) must be present.
758	If Schedule F (Form 1040) is present and Field #0300 is significant then one of the following Fields #0130-0190, #0210-0240, #0270-0290 or #0950 must contain a valid entry.
759	If Schedule F (Form 1040) is present and Field #0950 is significant then Field #0300 must be equal to Field #0950.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
760	If Schedule F (Form 1040), Field #0040 (Accounting Method Cash) equals "X", then Field #0300 or Field #0710 must also be significant.
762	If Schedule F (Form 1040), Field #0050 (Accounting Method Accrual) equals "X", then Field #0710 or Field #0950 must also be significant.
764	If Schedule F (Form 1040), or Form 4835 are present, then either Schedule F, Field #0720 (PAL Indicator) or Form 4835, Field #0620 (PAL Indicator) must be "PAL" if significant.
766	If Schedule D Page 1, Field #0750 (Short Term Capital Gain or Loss Entire Year) is significant, either Form 4684, Form 6252 or Form 8824 must be present.
768	If Schedule D Page 1, Field #1580 (Long Term Capital Gain or Loss Entire Year) is significant, either Form 4684, Form 6252 or Form 8824 must be present.
770	If Form 1041 Page 2, Field #1220 (Other Tax Description) is significant, then it must contain the literal "FORM8621ONLY".
772	If Schedule D Page 2, Field #1790 (Amount From Form 4952, Line 4e) is significant, then Form 4952 must be present and Field #0090 (Line 4c Investment Income) Form 4952 must be significant.
776	If Form 1041 Page 1, Field #0330 (Business Income or Loss Schedule C) is significant, then Schedule C or Schedule C-EZ must be present, and either Schedule C, Field #0540 (Net Profit/Loss) or Schedule C-EZ, Field #0120 (Net Profit) must be significant.
778	If Schedule C Page 1 (Form 1040), Field #0190 (Cost of Goods Sold) is significant, then Schedule C Page 2, Field #0730 (Cost of Goods Sold) must also be significant.
780	Form 1041 Page 1, Field #0535 (Section 642i Number of Gravesites) must be numeric or blank.
782	If Schedule C Page 1 (Form 1040), Field #0490 (Other Expenses) is significant, then Schedule C Page 2, Field 1010 (Total Other Expenses) must also be significant.

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

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

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
810	If Schedule H (Form 1040) Page 1, Field #0050 (Federal Income Tax Withheld – Yes Box) equals “X”, then Field #0110 (Federal Income Tax Withheld) must be significant.
811	If Schedule H (Form 1040) Page 1, Field #0045 (Cash Wage Over $1300 Paid Yearly – No Box) and Field #0050 (Federal Income Tax Withheld – Yes Box) both equal “X”, then Field #0060 (Cash Wage Over $1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over $1000 Paid Quarterly – Yes Box) both must be blank.
812	If Schedule H (Form 1040) Page 1, Field #0040 (Cash Wage Over $1300 Paid Yearly – Yes Box) equals “X”, then Field #0070 (Social Security Wages) and Field #0090 (Medicare Wages) each must be equal to or greater than $1300.
813	If Schedule H (Form 1040) Page 1, Field #0040 (Cash Wage Over $1300 Paid Yearly – Yes Box) equals “X”, then Field #0050 (Federal Income Tax Withheld – Yes Box), and Field #0055 (Federal Income Tax Withheld – No Box), and Field #0060 (Cash Wage Over $1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over $1000 Paid Quarterly – Yes Box) all must be blank.
814	If Schedule H (Form 1040) Page 2 is present, then Field #0150 (Cash Wage Over $1000 Paid Quarterly – No Box) cannot equal “X”.
815	If Schedule H (Form 1040), Page 2 is not present, then Field #0155 (Cash Wages Over $1000 Paid Quarterly - Yes Box) cannot equal "X".
816	Schedule H (Form 1040), Page 1, Field #0070 (Social Security Wages) cannot be greater than Field #0090 (Medicare Wages).
817	If Schedule H (Form 1040), Page 2 is present, then Field 0520 (Total Taxes from Line 8) must equal Schedule H (Form 1040), Page 1, Field #0140 (Total Taxes Less Advance EIC Payments).
818	If Schedule H (Form 1040), Page 2 is present, then Field #0230 (Total Taxable Wages for FUTA Section A) must be significant.
820	If Form 1116 is present either Field #0020, #0030, #0040, #0050, #0060, #0070, #0080, #0085, #0090 or #0095 must equal “X”. More than one may not equal “X” on any individual Form 1116.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
821	If Form 1116 is present either Field #0650 (Foreign Taxes Paid or Accrued – Paid) or Field #0660 (Foreign Taxes Paid or Accrued – Accrued) must equal "X". Both may not equal "X" on any individual Form 1116.
825	If Form 2439, Field #0190 (Total Undistributed LT Capital Gains) is significant, then Schedule D, Field #1580 (Long Term Capital Gain or Loss Entire Year), must also be significant.
826	If Form 2439, Field #0200 (28% Rate Gain) is significant, then Schedule D, Field #1585 (Long Term 28% Rate Capital Gain or Loss), must also be significant.
827	If Form 2439, Field #0230 (Tax Paid by RIC/REIT) is significant, then Form 1041, Field #0710 (Form 2439 Amount), must also be significant.
835	If Form 4136 Page 2, Field #0820 (Total Income Tax Credit Amount) is significant, then Form 1041 Page 1, Field #0720 (Form 4136 Amount) and Field #0740 (Total) must be significant.
836	If Form 4136 Page 1, Field #0070 (Nontaxable Use of Gasoline Credit Amount) is significant, then either Form 4136 Page 1, Field #0010, or Field #0020, or Field #0040, or Field #0060 must also be significant.
837	If Form 4136 Page 1, Field #0100 (Nontaxable Use of Gasohol 10% Credit Amount) is significant, then Field #0090 (Gasohol 10% Alcohol Gallons) must also be significant. If Form 4136 Page 1, Field #0130 (Nontaxable Use of Gasohol 7.7% Credit Amount) is significant, then Field #0120 (Gasohol 7.7% Alcohol Gallons) must also be significant. If Form 4136 Page 1, Field #0160 (Nontaxable Use of Gasohol 5.7% Credit Amount) is significant, then Field #0150 (Gasohol 5.7% Alcohol Gallons) must also be significant.
838	If Form 4136 Page 1, Field #0180 (Nontaxable Use of Commercial Aviation Gas Credit Amount) is significant, then Field #0170 (Commercial Aviation Gasoline Gallons) must also be significant. If Form 4136 Page 1, Field #0230 (Nontaxable Use of Aviation Gas Tax Credit Amount) is significant, then either Field #0200 (Nontaxable Use of Aviation Gasoline Gallons – 1) or Field #0220 (Nontaxable Use of Aviation Gasoline Gallons - 2) must also be significant.

839 If Form 4136 Page 1, Field #0300 (Nontaxable Use of Diesel Fuel Credit | Amount) is significant, then either Field #0270 (Nontaxable Use of Diesel Fuel Gallons 1) or Field #0290 (Nontaxable Use of Diesel Fuel Gallons 2) must also be significant.

If Form 4136 Page 1, Field #0410 (Nontaxable Use of Kerosene Credit Amount) is significant, then either Field #0380 (Nontaxable Use of Kerosene Gallons 1) or Field #0400 (Nontaxable Use of Kerosene Gallons 2) must also be significant.

840 If Form 4136 Page 1, Field #0320 (Nontaxable Diesel Fuel Train Use | Credit Amount) is significant, then Field #0310 (Diesel Fuel Train Use Gallons) must also be significant.

841 If Form 4136 Page 1, Field #0340 (Diesel Fuel Certain Intercity and Local | Bus Use Credit Amount) is significant, then Field #0330 (Diesel Fuel Certain Intercity and Local Bus Use Gallons) must also be significant.

842 If Form 4136 Page 2, Field #0470 (Nontaxable Use of Commercial Aviation | Fuel Credit Amount) is significant, then Field #0460 (Commercial Aviation Fuel Gasoline Gallons) must also be significant.

If Form 4136 Page 2, Field #0500 (Nontaxable Use of Aviation Fuel Other $.219 Credit Amount) is significant, then Field #0490 (Nontaxable Use of Aviation Fuel Gallons – 1) must also be significant.

If Form 4136 Page 2, Field #0530 (Nontaxable Use of Aviation Fuel Tax Credit Amount) is significant, then Field #0520 (Nontaxable Use of Aviation Fuel Gallons – 2) must also be significant.

843 If Form 4136 Page 2, Field #0600 (Sales by Vendors of Undyed Diesel | Credit Amount) is significant, then either Field #0580 (Use of Undyed Diesel for Farming Purpose Gallons), or Field #0590 (Use of Undyed Diesel by State or Local Government Gallons) must also be significant.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
844	If Form 4136 Page 2, Field #0680 (Sales by Vendors of Undyed Kersoene Credit Amount) is significant, then either Field #0650 (Use of Kerosene for Farming Purpose Gallons), or Field #0660 (Use of Undyed Kerosene by State or Local Government Gallons), or Field #0670 (Other Sales of Undyed Kerosene Gallons) must also be significant.
845	If Form 4136 Page 2, Field #0700 (Use of LPG in Certain Intercity and Local Buses Credit Amount) is significant, then Field #0690 (Intercity and Local Buses Gallons) must also be significant. If Form 4136 Page 2, Field #0720 (Use of LPG in Qualified Local and School Buses Credit Amount) is significant, then Field #0710 (Qualified Local and School Buses Gallons) must also be significant.
846	If Form 4136 Page 2, Field #0750 (Gasohol Blenders 10% Credit Amount) is significant, then either Field #0740 (Gasohol Blenders 10% Alcohol Gallons) must also be significant. If Form 4136 Page 2, Field #0780 (Gasohol Blenders 7.7% Credit Amount) is significant, then Field #0770 (Gasohol Blenders 7.7% Alcohol Gallons) must also be significant. If Form 4136 Page 2, Field #0810 (Gasohol Blenders 5.7% Credit Amount) is significant, then Field #0800 (Gasohol Blenders 5.7% Alcohol Gallons) must also be significant.
847	If Form 4136 Page 2, Field #0570 (Undyed Diesel Fuel Box) equals "X", then Field #0560 (Undyed Diesel Fuel Explanation) must equal "STMbnn" and Field #0550 (Undyed Diesel Fuel UV Registration Number) must be significant.
848	If Form 4136 Page 2, Field #0640 (Vendors of Undyed Kerosene Box) equals "X", then Field #0630 (Vendors of Undyed Kerosene Explanation) must equal "STMbnn" and either Field #0610 (Undyed Kerosene UV Registration Number) or Field #0620 (Undyed Kerosene UP Registration Number must be significant.
849	If Form 4136 Page 1, Field #0040 (Nontaxable Use of Gasoline Gallons - 1) is significant, then Field #0030 (Nontaxable Use of Gasoline Type - 1) must also be significant.
850	If Form 4136 Page 1, Field #0060 (Nontaxable Use of Gasoline Gallons - 2) is significant, then Field #0050 (Nontaxable use of Gasoline Type - 2) must also be significant.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
851	If Form 4136 Page 1, Field #0090 (Gasohol 10% Alcohol Gallons) is significant, then Field #0080 (Gasohol 10% Alcohol Type) must also be significant.
852	If Form 4136 Page 1, Field #0120 (Gasohol 7.7% Alcohol Gallons) is significant, then Field #0110 (Gasohol 7.7% Alcohol Type) must also be significant.
853	If Form 4136 Page 1, Field #0150 (Gasohol 5.7% Alcohol Gallons) is significant, then Field #0140 (Gasohol 5.7% Alcohol Type) must also be significant.
854	If Form 4136 Page 1, Field #0200 (Nontaxable Use of Aviation Gasoline Gallons - 1) is significant, then Field #0190 (Nontaxable Use of Aviation Gasoline Type - 1) must also be significant.
855	If Form 4136 Page 1, Field #0220 (Nontaxable Use of Aviation Gasoline Gallons - 2) is significant, then Field #0210 (Nontaxable Use of Aviation Gasoline Type - 2) must also be significant.
856	If Form 4136 Page 1, Field #0270 (Nontaxable Use of Diesel Fuel Gallons 1) is significant, then Field #0260 (Nontaxable Use of Diesel Fuel Type 1) must also be significant. If Form 4136 Page 1, Field #0380 (Nontaxable Use of Kerosene Gallons 1) is significant, then Field #0370 (Nontaxable Use of Kerosene Type 1) must also be significant
857	If Form 4136 Page 1, Field #0290 (Nontaxable Use of Diesel Fuel Gallons 2) is significant, then Field #0280 (Nontaxable Use of Diesel Fuel Type 2) must also be significant. If Form 4136 Page 1, Field #0400 (Nontaxable Use of Kerosene Gallons 2) is significant, then Field #0390 (Nontaxable Use of Kerosene Type 2) must also be significant.
858	If Form 4136 Page 2, Field 0490 (Nontaxable Use of Aviation Fuel Gallons - 1) is significant, then Field #0480 (Nontaxable Use of Aviation Fuel Type - 1) must also be significant.
859	If Form 4136 Page 2, Field 0520 (Nontaxable Use of Aviation Fuel Gallons - 2) is significant, then Field #0510 (Nontaxable Use of Aviation Fuel Type - 2) must also be significant.

REJECT CODE	VALIDATION (GENERAL FIELD SPECIFICATIONS FOR ALL LOGICAL RECORDS)
860	If Form 4136 Page 2, Field #0550 (Undyed Diesel Fuel UV Registration Number) is significant, **and** Field #0570 (Undyed Diesel Fuel Box) is equal to "X", then either Field #0580 (Use of Undyed Diesel for Farming Purpose Gallons) **or** Field #0590 (Use of Undyed Diesel by State or Local Government Gallons) must be significant.
861	If either Form 4136, Page 2, Field #0610 (Undyed Kerosene UV Registration Number) **or** Field #0620 (Undyed Kerosene UP Registration Number) is significant **and** Field #0640 (Undyed Kerosene Box) is equal to "X", then either Field #0650 (Use of Kerosene for Farming Purpose Gallons) **or** Field #0660 (Use of Undyed Kerosene by State or Local Government Gallons) **or** Field #0670 (Other Sales of Undyed Kerosene Gallons) must be significant.
865	If Form 4970, Field #0110 (Prior Years Distribution Amount) is significant, then Schedule J Page 2, Form 1041, Field #1750 (Total - Add Lines 32-36) must also be significant.
866	If Form 4970, Field #0140 (Tax on Trust Amount From Line 3) is significant, then Schedule J Page 2, Form 1041, Field #1760 (Total - Add Lines 32-36) must also be significant.
867	If Form 4970, Field #0160 (Tax Exempt Interest) is significant, then Schedule J Page 2, Form 1041, Field #1770 (Total - Add Lines 32-36) must also be significant.
868	If Form 4970 is present and Field #0670 is significant, then Form 1041 Page 2, Field #1367 must equal "FROMFORM4970" and Field #1368 and Field #1370 must be significant.
870	If Form 4972 is present and either Field #0220 (Capital Gain Election) or Field #0705 (Total Tax on Lump Sum Distribution) is significant, then Form 1041 Page 2, Field #1210 (Tax on Lump Sum Distributions) must also be significant.
871	If Form 4972 is present, Field #0026 (Distribution of Qualified Plan No Box) and Field #0030 (Rollover Yes Box) and Field #0190 (Prior Year Distribution Yes Box) and Field #0201 (Beneficiary Distribution Yes Box) must be blank.
872	If Form 4972 is present, Field #0024 (Distribution of Qualified Plan Yes Box) and Field #0040 (Rollover No Box) and Field #0200 (Prior Year Distribution No Box) must equal "X".

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

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873 If Form 4972 is present, either Field #0044 (Beneficiary of Qual Participant No Box) or Field #0086 (Qual Age - Five Yr Member No Box) must equal "X". Both must not equal "X".

874 If Form 4972 is present either Field #0220 (Capital Gain Election) or Field #0240 (Ordinary Income) or Field #0690 (10 Yr Method Average Tax) must be significant.

875 If Form 4972 is present either Field #0042 (Beneficiary of Qual Participant Yes Box) or Field #0044 (Beneficiary of Qual Participant No Box) must equal "X". Both must not equal "X".

876 If Form 4972 is present either Field #0084 (Qual Age - Five Yr Member Yes Box) or Field #0086 (Qual Age - Five Yr Member No Box) must equal "X". Both must not equal "X".

903 State tax return package can no longer be filed via Magnetic Media System. Please resubmit return without state package.

999 Exceeded maximum number of errors (96).

SECTION 7 VALIDATION - FORM 1041 REQUIRED FIELD ENTRIES

.01 The following fields must be equal

LINE FROM FORM 1041

Field	Title	Ln#	=	Form/Sch	Field	Title	Ln#
0370	Ord Gain or Loss	7	=	**Form 4797**	**1340** 10-17	Combine Lines 18	PT II
0450	Charitable Deductions	13	=	**Sch A**	**1000**	Total Deductions	A-7
0530	Inc Dis Ded	18	=	**Sch B**	**1180**	Inc Dis Ded	B-15
	(Note: This is true only when Field 025 is significant.)						
0590	Total Tax	23	=	**Sch G**	**1370**	Total Tax (lines 4 - 6)	7
0620	Payments	24a	=	**Form 1041**	**0640**	Subtract line 24b from 24a	24c
1030	Net Gain	B3	=	**Sch D**	**1710**	Net Gain	PT III 16(1)
	(Note: This is true only if Field 1030 is positive.)						
1090	Distributable Net Income	B7	=	**Sch J**	**0030**	Amt from Sch B line 7	PT I 2
1120	Income to be Distributed Currently	B9	=	**Sch J**	**0040**	Amt from Sch B line 9	PT I 3
1130	Other Amt Paid/Cred	B10	=	**Sch J**	**0020**	Amt from Sch B line 10	PT I 1
1225	Alternative Minimum Tax	G1c	=	**Sch I**	**2170**	Alternative Min Tax	PT III 56
1290	General Business Cred	G2c	=	**Form 3468**	**0380**	Investment Credit Allowed for Current Year	PT II 16

SECTION 7 VALIDATION - FORM 1041 REQUIRED FIELD ENTRIES

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

LINE FROM FORM 4684

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

SECTION 8 VALIDATION - SPECIFIC TYPES OF FIELDS

.01 FIELDS WHICH MAY CONTAIN 'STM nn':

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
1041	0070	GRANTOR NAME IF APPLICABLE	
	0380	SOURCE OF OTHER INCOME	8
	0470	NATURE OF OTHER DEDUCTIONS	15
	0830	PREPARER'S NAME	
	0928	ELECTION TO TREAT CONTRIBUTION AS PAID IN PRECEDING TAX YEAR	A-1
	1100	SEPARATE SHARE RULE	B-7
SCH C	0110	OTHER METHOD TYPE	F (3)
	0310	FORM 1098 EXPLANATION	PT II 16a
	0330	FORM 1098 NAME/ADDRESS	PT II 16b
SCH D	0020	SHORT TERM/LONG TERM CAPITAL GAINS AND LOSSES	PT I PT II
SCH E	0360	MORTGAGE INT PAID TO BANKERS	12
	0590	OTHER DESCRIPTION	18
	1010	PART/S-CORP NAME A	27A(a)
	1790	ESTATE/TRUST NAME	32A(a)
	2060	REMIC NAME	37(a)

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
SCH F	0450	FORM 1098 EXPLANATION	PT II 24
	0460	FORM 1098 NAME/ADDRESS	PT II 24
	0580	OTHER EXPENSES	PT II 34
SCH J	1780	STATEMENT FOR SCHEDULE J	
SCH K-1	0620	K-1 STATEMENT (STM b99)	
1116	0670	FOREIGN TAXES	PT II A(m)
	0980	STATEMENT (CREDITS FOR ADDT'L TAXES PAID OR ACCRUED)	
	1055	REDUCTION IN FOREIGN TAX STATEMENT	PT III 12
	1085	ADJUSTMENTS STATEMENT	PT III 15
3468	0165	ALLOWABLE CREDIT STATEMENT ATTACHED	PT I 5
4255	0375	ADDITIONAL PROPERTY DESCRIPTION	D
	0495	RECAPTURE TAX STATEMENT	10
4562	0115	EXPENSE ELECTION	PT I 6
	0182	ADDITIONAL DEPRECIATION DEDUCT.	PT II 14
	0705	ATTACH ADDITIONAL LISTED PROPERTY	PT III 19a-i
	0790	50 YR PROPERTY	PT III c
	1105	LISTED PROPERTY LINE 24	PT V SEC A
	1325	LISTED PROPERTY LINE 25	PT V SEC A
	1735	ADDITIONAL INFORMATION	PT V
	1768	ADDITIONAL INFORMATION	PT V
	1965	ADDITIONAL INFORMATION	PT VI
4684	0020	PERSONAL USE PROPERTY STATEMENT	
	0510	BUSINESS AND INC PRODUCING PROP	

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
4797	0345	(A) DESCRIPTION OF PROPERTY	PT I
	0995	DESCRIPTION OF PROPERTY	PT II
	2195	GAIN FROM DISPOSITION OF PROP	PT III 19
	2475	RECAPTURE STATEMENT	PT IV
4835	0330	FORM 1098 EXPLANATION	PT II 20
	0340	FORM 1098 NAME/ADDRESS	PT II 20
	0460	OTHER EXPENSES	PT II 30
6198	0060	GAIN (LOSS) FROM ASSSETS (OTHER FORM OR SCHEDULE)	PT I 2C
6252	0075	GAIN COMPUTATION STATEMENT	5
8824	0025	PROPERTY GIVEN STATEMENT	PT I 1
	0035	PROPERTY RECEIVED STATEMENT	PT I 2
	0305	MULTI ASSET GAIN STATEMENT	19
	0345	TOTAL RECOGNIZED GAIN STATEMENT	23
	0395	DIVESTED PROPERTY ATTACHMENT	PT IV 26 |
	0405	REPLACEMENT PROPERTY ATTACHMENT	PT IV 27 |
8829	0075	COMPUTATION ATTACHED	7

.02 FIELDS WHICH MUST CONTAIN 'STM nn':

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
1041	0200	POOLED INC FUND STATEMENT	A
	0470	NATURE OF OTHER DEDUCTIONS	15a
	0540	ESTATE TAX DEDUCTION	19
	0690	FED INC TAX WITHHOLD DESC	24E
	1366	COMPUTATION SCHEDULE	G7 |
	1380	TAX EXEMPT EXPENSE ALLOCATION COMPUTATION	1
	1458	IF YES, REQUIRED ATTACHMENT	5

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

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
SCH C	0160	GROSS RECEIPTS/SALES EXPLANATION	PT I 1
	0620	OTHER METHOD EXPLANATION	PT III 33c
	0640	CHANGE INVENTORY EXPLANATION	PT III 34
	0660	BEGINNING INVENTORY EXPLANATION	PT III 35
	0820	OTHER EXPENSES	PT V
SCH C-EZ	0100	GROSS RECEIPTS EXPLANATION	PT II 1
SCH F	0200	CCC LOANS STATEMENT	PT I 7b
	0250	ELECTION TO DEFER	PT I 8c
1116	0150	EXPENSES DIRECTLY ALLOCABLE	PT I 2A
	0180	PRO RATA SHARE OF OTHER DED	PT I 3(b)A
	0320	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2B
	0350	PRO RATA SHARE OF OTHER DED	PT I 3(b)B
	0490	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2C
	0520	PRO RATA SHARE OF OTHER DED	PT I 3(b)C
	1030	COMP OF FOREIGN TAX	PT III 10
2210F	0177	WAIVER EXPLANATION	19
3468	0025	REHABILITATION CREDIT ATTACHED STATEMENT	PT I 1(a)
4136	0240	DIESEL FUEL EXPLANATION	3
	0350	KEROSENE EXPLANATION	5
	0560	UNDYED DIESEL FUEL EXPLANATION	6
	0605	CUSTOMER INFORMATION ATTACHMENT	6
	0630	VENDORS OF UNDYED KEROSENE EXPLANATION	7
	0665	CUSTOMER INFORMATION ATTACHMENT	6
4562	0184	PROPERTY SUBJECT TO SECTION 168(F)(1) ELECTION	PT II 15

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

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
4835	0100	CCC LOANS STATEMENT	PT I 4b
	0165	CROP INSURANCE PROCEEDS STMNT	PT I 5b
6252	0370	EXPLANATION OF DISPOSITION NOT TO AVOID TAX	29e
8824	0225	EXPLANATION	PT II 11
8829	0517	COMPUTATION SCHEDULE	40

.03 FIELDS WHICH CONTAIN POSITIVE ENTRIES:

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
1041	0310	INTEREST INCOME	1
	0320	DIVIDENDS	2
	0420	INTEREST	10
	0430	TAXES	11
	0440	FIDUCIARY FEES	12
	0450	CHARITABLE DEDUCTION	13
	0460	ATTORNEY ACCT RET PREP FEES	14
	0480	OTHER DEDUCTIONS	15a
	0490	ALLOWABLE MISC ITEMIZED DED	15b
	0510	TOTAL (LINES 10-15B)	16
	0550	TOTAL ESTATE TAX DEDUCT	19
	0560	EXEMPTION AMT	20
	0590	TOTAL TAX (SCH G)	23
	0620	2001 ESTIMATED TAX PAYMENTS AND AMOUNT FROM 2000	24a
	0700	FEDERAL INC TAX WITHHOLD AMOUNT	24e
	0750	TOTAL (ADD LINES 24C-24E AND 24H)	25
	0770	FORM 2210 PENALTY AMOUNT	26
	0800	AMOUNT CREDITED TO 2002	29a
	0810	REFUNDED AMOUNT	29b
	1000	TOTAL CHARITABLE DEDUCTION	A-7
	1030	NET GAIN	B-3

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
1041	1225	ALTERNATIVE MINIMUM TAX, SCH I	G-1c
	1240	FOREIGN TAX CREDIT (FORM 1116)	G-2a
	1370	TOTAL TAX (ADD LINES 4-6)	G7
	1560	REFUND OF TAXES	PT I 5
	1580	NET OPERATING LOSS DEDUCTION	PT I 7
	1750	ALT TAX NET OPERATING LOSS DED	PT I 24
	1770	INCOME DISTRIBUTION DEDUCTION	PT I 26
	1780	ESTATE TAX DEDUCTION	PT I 27
	1960	CAPITAL GAINS COMPUTED ON A MINIMUM TAX BASIS	PT II I18
	1970	CAPITAL LOSSES COMPUTED ON A MINIMUM TAX BASIS	PT II I19
	2120	ALT MINIMUM FOREIGN TAX CREDIT	PT III I36
SCH D	0780	SHORT-TERM CAPITAL LOSS CARRYOVER	PT I 4
	1600	CAPITAL GAIN DISTRB ENTIRE YEAR	PT II 9(f)
	1605	CAPITAL GAIN DISTRB 28% RATE GAIN	PT II 9(g)
	1610	GAIN FROM FORM 4797 ENTIRE YEAR	PT II 10(f)
	1615	GAIN FROM FORM 4797 28%RATE GAIN	PT II 10(g)
	1620	LONG-TERM CAPITAL LOSS CARRYOVER (SCH D) ENTIRE YEAR	PT II 11(f)
	1625	LONG-TERM CAPITAL LOSS CARRYOVER (SCHEDULE D) 28% RATE	PT II 11(g)
	1760	NET LOSS FROM LINE 16 OR $3,000	PT IV 17
SCH E	0930	DEDUCTIBLE RENTAL REAL ESTATE (LOSS) A	A-23
	0940	DEDUCTIBLE RENTAL REAL ESTATE (LOSS) B	B-23
	0950	DEDUCTIBLE RENTAL REAL ESTATE (LOSS) C	C-23
	0970	TOTAL LOSSES	25
	1070	PART/S-CORP PASSIVE SCH K-1 INCOME	27A(g) |
	1770	TOT PART/S-CORP LOSS AND SEC 179 DEDUCTION	30
	1810	PASSIVE F8582 LOSS	32A(c) |
	2020	TOT ESTATE/TRUST LOSS	35

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
SCH K-1	0210	INTEREST SCHEDULE B PT I	1(b)
	0220	DIVIDENDS SCHEDULE B PT II	2(b)
	0480	OTHER TRUST PAYMENTS OF ESTIMATED TAXES CREDITED TO YOU	14a(b)
4684	0060	GAIN FROM CASUALTY OR THEFT	4A
	0150	GAIN FROM CASUALTY OR THEFT	4B
	0240	GAIN FROM CASUALTY OR THEFT	4C
	0330	GAIN FROM CASUALTY OR THEFT	4D
	0550	GAIN FROM CASUALTY OR THEFT	22A
	0640	GAIN FROM CASUALTY OR THEFT	22B
	0730	GAIN FROM CASUALTY OR THEFT	22C
	0820	GAIN FROM CASUALTY OR THEFT	22D
	0900	TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 29(b)(i)
	0910	SHORT-INCOME PRODUCING PROPERTY	PT II 29(b)(ii)
	0940	TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 29(b)(i)
	0950	SHORT-INCOME PRODUCING PROPERTY	PT II 29(b)(ii)
	0970	SHORT-TOTALS TRADE, BUSINESS, RENTAL, ROYALTY	PT II 30(b)(i)
	0980	SHORT-TOTALS INCOME PRODUCING PROPERTY	PT II 30(b)(ii)
	1060	TRADE, BUSINESS, RENTAL, ROYALTY PROPERTY	PT II 34(a)
	1070	LONG-GAINS FROM CASUALTIES OR THEFTS	PT II 34(b)(ii)
	1100	TRADE, BUSINESS, RENTAL ROYALTY PROPERTY	PT II 34(b)(i)
	1110	INCOMING PRODUCING PROPERTY	PT II 34(b)(ii)
	1130	LONG-TOTAL LOSSES TRADE, BUSINESS, RENTAL, ROYALTY	PT II 35(b)(i)
	1140	LONG-TOTAL LOSSES INCOME PRODUCING PROPERTY	PT II 35(b)(ii)
4797	1250	LOSS FROM LINE 7	PT II 11

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
6198	0100	OTHER DEDUCTIONS OR LOSSES INCLUDING INVESTMENT INTEREST EXPENSE	PT I 5
	0350	DEDUCTIBLE LOSS FROM SMALLER OF LINE 5 OR 20	PT IV 21
8582	0030	PASSIVE ACTIVITY LOSS NET LOSS	PT I 1b
	0040	PASSIVE ACTIVITY LOSS PRIOR YEAR UNALLOWED LOSSES	PT I 1c
	0070	OTHER PASSIVE ACTIVITIES NET LOSS	PT I 2b
	0080	OTHER PASSIVE ACTIVITIES PRIOR YEAR UNALLOWED LOSSES	PT I 2c
8801	0040	NET MINIMUM TAX MIN TAX CREDIT	PT I 3

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

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
1041	0170	BANKRUPTCY ESTATE - CHAPTER 7	A
	0180	BANKRUPTCY ESTATE - CHAPTER 11	A
	0230	AMENDED RETURN BOX	F
	0630	TREATED AS CREDITED TO BENEFICIARY	24b
	0650	TAX PAID WITH EXTENSION OF TIME TO FILE FORM 2758	24d
	0670	TAX PAID WITH EXTENSION OF TIME TO FILE FORM 8800	24d
	1250	OTHER NONBUSINESS CREDITS	G-2b
	1260	GENERAL BUSINESS CHECK FORM 3800	G-2c
	1340	RECAPTURE TAXES FORM 8611	G-5
SCH C	0010	SOCIAL SECURITY NUMBER	
SCH C-EZ	0010	SOCIAL SECURITY NUMBER	

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
SCH E	0750	OTHER-DESCRIPTION 5	18
	0760	OTHER AMOUNT A	A-18
	0770	OTHER AMOUNT B	B-18
	0780	OTHER AMOUNT C	C-18
SCH F	0010	SOCIAL SECURITY NUMBER	
	0070	FOREIGN PARTNERSHIP EIN	
	0340	CONSERVATION EXPENSES	PT II 14
SCH H	0015	EMPLOYER NAME CONTROL	
	0020	EMPLOYER SSN	
	0175	ONE STATE ONLY CONTRIBUTIONS NO BOX	10
	0185	TOTAL CONTRIBUTIONS PAID BY APRIL 15 NO BOX	11
	0195	TAXABLE WAGES FOR FUTA ALSO TAXABLE FOR STATE NO BOX	12
	0250	STATE NAME 1	18(a)
	0260	STATE REPORTING NUMBER 1	18(b)
	0270	TAXABLE PAYROLL FOR CONTR 1	18(c)
	0280	BEGINNING DATE OF STATE EXPERIENCE RATE PERIOD 1	18(d)
	0285	ENDING DATE OF STATE EXPERIENCE RATE PERIOD 1	18(e)
	0290	STATE EXPERIENCE RATE 1	18(e)
	0300	UNEMPLOYMENT TAX CREDIT AT .054 – 1	18(f)
	0310	UNEMPLOYMENT TAX CREDIT AT MAXIMUM PERCENT – 1	18(g)
	0320	ADDITIONAL TAX CREDIT – 1	18(h)
	0330	CONTRIBUTIONS PAID TO STATE FUND – 1	18(i)
	0340	STATE NAME – 2	18(a)
	0350	STATE REPORTING NUMBER – 2	18(b)
	0360	TAXABLE PAYROLL FOR CONTRIBUTIONS – 2	18(c)
	0370	BEGINNING DATE OF STATE EXPERIENCE RATE PERIOD – 2	18(d)
	0375	ENDING DATE OF STATE EXPERIENCE RATE PERIOD – 2	18(d)

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
SCH H	0380	STATE EXPERIENCE RATE – 2	18(e)
	0390	UNEMPLOYMENT TAX CREDIT AT .054 – 2	18(f)
	0400	UNEMPLOYMENT TAX CREDIT AT MAXIMUM PERCENT – 2	18(g)
	0410	ADDITIONAL TAX CREDIT – 2	18(h)
	0420	CONTRIBUTIONS PAID TO STATE FUND – 2	18(i)
	0440	TOTAL ADDITIONAL TAX CREDIT	19)h)
	0450	TOTAL CONTRIBUTIONS TO STATE FUNDS	19(i)
	0460	TENTATIVE TOTAL TAX CREDIT	20
	0470	TOTAL TAXABLE WAGES FOR FUTA (SECTION B)	21
	0480	GROSS FUTA TAX AMOUNT	22
	0490	MAXIMUM TAX CREDIT AMOUNT	23
	0500	TOTAL TAX CREDIT ALLOWED	24
	0510	FUTA TAX (SUBTRACT LINE 24 FROM LINE 22	25
	0550	REQUIRED TO FILE FORM 1040 – NO	28
SCH K-1	0050	AMENDED K-1	
2210	1380	SELF-EMPLOYMENT TAX AMOUNT	PT I 13a
	1590	SELF-EMPLOYMENT TAX AMOUNT	PT I 13b
	1820	SELF-EMPLOYMENT TAX AMOUNT	PT I 13c
	2050	SELF-EMPLOYMENT TAX AMOUNT	PT I 13d
	2170	NET SELF-EMPLOYMENT	PT II 27a
	2190	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 29a
	2210	LINE 28 MINUS LINE 29	PT II 30a
	2220	MULTIPLY LINE 31 BY THE SMALLER OF LINE 27 OR LINE 30	PT II 32a
	2260	MULTIPLY LINE 27 BY LINE 33	PT II 34a
	2270	ADD LINES 32 AND 34	PT II 35a
	2280	NET SELF-EMPLOYMENT	PT II 27b
	2300	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 29b

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
2210	2320	LINE 28 MINUS LINE 29	PT II 30b
	2330	MULTIPLY LINE 31 BY THE SMALLER OF LINE 27 OR LINE 30	PT II 32b
	2370	MULTIPLY LINE 27 BY LINE 33 27c OR LINE 38 BY .029	PT II 34b
	2380	ADD LINES 32 AND 34	PT II 35b
	2390	NET SELF-EMPLOYMENT	PT II 27c
	2410	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 29c
	2430	LINE 28 MINUS LINE 29	PT II 30c
	2440	MULTIPLY LINE 31 BY THE SMALLER OF LINE 27 OR LINE 30	PT II 32c
	2480	MULTIPLY LINE 27 BY LINE 33	PT II 34c
	2490	ADD LINES 32 AND 34	PT II 35c
	2500	NET SELF-EMPLOYMENT	PT II 27d
	2520	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 29d
	2540	LINE 28 MINUS LINE 29	PT II 30d
	2550	MULTIPLY LINE 31 BY THE SMALLER OF LINE 27 OR LINE 30	PT II 32d
	2590	MULTIPLY LINE 27 BY LINE 33	PT II 34d
	2600	ADD LINES 32 AND 34	PT II 35d
2439	0010	FOREIGN PARTNERSHIP EIN	
	0050	NAME CONTROL	
3468	0280	POSSESSIONS TAX CREDIT (FORM 5735)	PT II 9I
4255	0009	FOREIGN PARTNERSHIP EIN	
4562	0010	FOREIGN PARTNERSHIP EIN	
4684	0010	FOREIGN PARTNERSHIP EIN	

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
4797	0010	FOREIGN PARTNERSHIP EIN	
	1350	INDIVIDUAL RETURN FORM 4684 SEC B PT II (LOSS)	PT II 18b(1)
	1360	INDIVIDUAL RETURN GAIN OR LOSS	PT II 18b(2)
	1550	SEC 291 AMOUNT PROPERTY A	PT III 26f A
	1790	SEC 291 AMOUNT PROPERTY B	PT III 26f B
	2030	SEC 291 AMOUNT PROPERTY C	PT III 26f C
	2270	SEC 291 AMOUNT PROPERTY D	PT III 26f D
4835	0010	SOCIAL SECURITY NUMBER	
	0220	CONSERVATION EXPENSES	PT II 10
6252	0010	FOREIGN PARTNERSHIP EIN	
8824	0010	FOREIGN PARTNERSHIP EIN	

.05 FIELDS WHICH REPRESENT "X" OR BLANK ENTRIES:

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
1041	0025	"SECTION 642(I)TRUST" INDICATOR	
	0130	DECEDENT ESTATE	A
	0140	SIMPLE TRUST	A
	0150	COMPLEX TRUST	A
	0151	QUALIFIED DISABILITY TRUST	A
	0152	ESBT	A
	0160	GRANTOR TYPE TRUST	A
	0190	POOLED INCOME FUND	A
	0210	INITIAL RETURN BOX	F
	0220	FINAL RETURN BOX	F
	0250	CHANGE IN FIDUCIARY'S NAME	F
	0260	CHANGE IN FIDUCIARY'S ADDRESS	F
	0280	NON EXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS	E
	0290	NON EXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS	E
	0300	NON EXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS	E
	0303	POOLED MORTGAGE BOUGHT	G

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
1041	0305	POOLED MORTGAGE SOLD	G
	0410	FORM 4952 ATTACHED	10
	0660	TAX PAID WITH EXTENSION OF TIME TO FILE FORM 8736	24d
	0695	IF ANY IS FROM FORM(S)1099 CHECK	24e
	0825	PAID PREPARER AUTH YES BOX	|
	0826	PAID PREPARER AUTH NO BOX	|
	0840	PREPARED SELF-EMPLOYED	
	1190	TAX RATE SCHEDULE	G-1a
	1200	TAX SCHEDULE D	G-1
	1270	GENERAL BUS CHECK FORM (SPECIFY)	G-2c
	1330	RECAPTURE TAXES FORM 4255	G-5
	1390	TAX EXEMPT INCOME – YES BOX	1
	1395	TAX EXEMPT INCOME – NO BOX	1
	1420	INDIVIDUAL EARNINGS – YES BOX	2
	1425	INDIVIDUAL EARNINGS – NO BOX	2
	1430	FOREIGN ACCOUNT – YES BOX	3
	1435	FOREIGN ACCOUNT – NO BOX	3
	1450	FOREIGN TRUST – YES BOX	4
	1452	FOREIGN TRUST – NO BOX	4
	1455	SELLER-FINANCED MORTGAGE INTEREST – YES BOX	5
	1460	SELLER-FINANCED MORTGAGE INTEREST – NO BOX	5
	1470	COMPLEX TRUST	I-6
	1480	SEC 643(E)(3) ELEC (SCHEDULE)	I-7
	1490	DECEDENT'S ESTATE 2-YEARS OR MORE	I-8
	1500	ANY TRUST BENEFICIARIES SKIP PERSONS – YES BOX	9
	1505	ANY TRUST BENEFICIARIES SKIP PERSONS – NO BOX	9
SCH C	0080	CASH ACCOUNTING METHOD	F(1)
	0090	ACCRUAL ACCOUNTING METHOD	F(2)
	0100	OTHER ACCOUNTING METHOD	F(3)
	0120	MATERIALLY PARTICIPATE DURING CURRENT TAX YEAR – YES BOX	G
	0125	MATERIALLY PARTICIPATE DURING CURRENT TAX YEAR – NO BOX	G
	0130	BUSINESS STARTED DURING CURRENT TAX YEAR	H

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
SCH C	0140	STATUTORY EMPLOYEE EARNINGS INDICATOR	1
	0550	ALL INVESTMENT AT RISK	32a
	0560	SOME INVESTMENT NOT AT RISK	32b
	0590	CLOSING INVENTORY COST METHOD	33a
	0600	LOWER COST/MARKET	33b
	0610	OTHER CLOSING INVENTORY METHOD	33c
	0630	CHANGE INVENTORY – YES BOX	34
	0635	CHANGE INVENTORY – NO BOX	34
	0780	ANOTHER VEHICLE – YES BOX	45
	0785	ANOTHER VEHICLE – NO BOX	45
	0790	OFF-DUTY HOURS – YES BOX	46
	0795	OFF-DUTY HOURS – NO BOX	46
	0800	EVIDENCE TO SUPPORT DEDUCTION – YES BOX	47a
	0805	EVIDENCE TO SUPPORT DEDUCTION – NO BOX	47a
	0810	EVIDENCE WRITTEN – YES BOX	47b
	0815	EVIDENCE WRITTEN – NO BOX	47b
SCH C-EZ	0080	STATUTORY EMPLOYEE EARNINGS INDICATOR	1
	0170	ANOTHER VEHICLE – YES BOX	6
	0175	ANOTHER VEHICLE – NO BOX	6
	0180	OFF-DUTY HOURS – YES BOX	7
	0185	OFF-DUTY HOURS – NO BOX	7
	0190	EVIDENCE TO SUPPORT DEDUCTION – YES BOX	8a
	0195	EVIDENCE TO SUPPORT DEDUCTION – NO BOX	8a
	0200	EVIDENCE WRITTEN – YES BOX	8b
	0205	EVIDENCE WRITTEN – NO BOX	8b
SCH E	0070	PERSONAL USE – YES BOX	A-2
	0075	PERSONAL USE – NO BOX	A-2
	0080	PERSONAL USE 14 DAYS – YES BOX	B-2
	0085	PERSONAL USE 14 DAYS – NO BOX	B-2
	0090	PERSONAL USE 10% - YES BOX	C-2

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
SCH E	0095	PERSONAL USE 10% - NO BOX	C-2
	1030	FOREIGN PARTNER	27A(c)
	1050	ALL IS AT RISK	27A(e)
	1060	SOME IS NOT AT RISK	27A(f)
	1170	FOREIGN PARTNER	27B(c)
	1190	ALL IS AT RISK	27B(e)
	1200	SOME IS NOT AT RISK	27B(f)
	1310	FOREIGN PARTNER	27C(c)
	1330	ALL IS AT RISK	27C(e)
	1340	SOME IS NOT AT RISK	27C(f)
	1450	FOREIGN PARTNER	27D(c)
	1470	ALL IS AT RISK	27D(e)
	1480	SOME IS NOT AT RISK	27D(f)
	1590	FOREIGN PARTNER	27E(c)
	1610	ALL IS AT RISK	27E(e)
	1620	SOME IS NOT AT RISK	27E(f)
SCH F	0040	ACCOUNTING METHOD (CASH)	C1
	0050	ACCOUNTING METHOD (ACCRUAL)	C2
	0080	MATERIALLY PARTICIPATE – YES BOX	E
	0085	MATERIALLY PARTICIPATE – NO BOX	E
	0260	ELECTION TO DEFER TO 2001	PT I 8c
	0740	ALL INVESTMENT IS AT RISK	PT II 37a
	0750	SOME INVESTMENT IS NOT AT RISK	PT II 37b
SCH H	0040	CASH WAGE OVER $1300 PAID YEARLY – YES BOX	A |
	0045	CASH WAGE OVER $1300 PAID YEARLY – NO BOX	A |
	0050	FED INC TAX WITHHELD – YES BOX	B
	0055	FED INC TAX WITHHELD – NO BOX	B
	0060	CASH WAGE OVER $1000 PAID QUARTERLY – NO BOX	C
	0065	CASH WAGE OVER $1000 PAID QUARTERLY – YES BOX	C
	0150	CASH WAGES OVER $1000 PAID QUARTERLY – NO BOX	9
	0155	CASH WAGES OVER $1000 PAID QUARTERLY – YES BOX	9
	0170	ONE STATE CONTR – YES BOX	10

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
SCH H	0180	TOTAL CONTRIBUTIONS PAID BY APRIL 15 – YES BOX	11
	0190	TAXABLE WAGES FOR FUTA ALSO TAXABLE FOR STATE – YES BOX	12
	0540	REQUIRED TO FILE FORM 1040 – NO	28
SCH K-1	0060	FINAL K-1	
1116	0020	PASSIVE INCOME	a
	0030	HIGH WITHHOLDING TAX INTEREST	b
	0040	FINANCIAL SERVICES INCOME	c
	0050	SHIPPING INCOME	d
	0060	DIV FROM DISC OR FORMER DISC	e
	0070	DISTRIBUTIONS FROM FSC/FORMER FSC	f
	0080	LUMP-SUM DISTRIBUTIONS	g
	0085	SECTION 901(j) INCOME	h
	0090	INCOME RE-SOURCED BY TREATY	i
	0095	GENERAL LIMITATION INCOME	j
	0650	FRGN TAXES PAID OR ACCRUED:(PAID)	PT II m
	0660	FRGN TAXES PAID OR ACCRUED:(ACCRD)	PT II n
2210	0012	WAIVER	PT I 1a
	0014	ANNUALIZED INCOME INSTALL METHOD	PT I 1b
	0016	FED INC TAX WITHHOLD FROM WAGES	PT I 1c
	0019	ONE OR MORE REQ INSTALLMENTS	PT I 1f
2210F	0013	WAIVER OF PENALTY BOX	1a
	0016	FILING STATUS CHANGED BOX	1b
2439	0010	VOID INDICATOR BOX	
	0020	CORRECTED INDICATOR BOX	
3468	0020	SECTION 47(d)(5) ELECTION	1a
	0045	HISTORIC STRUCTURE CERTIFICATION ON FILE	1c
4136	0250	DIESEL FUEL BOX	3
	0360	KEROSENE BOX	4
	0570	UNDYED DIESEL FUEL BOX	6
	0640	VENDORS OF UNDYED KEROSENE BOX	7

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
4562	0188	GROUP ANY ASSETS	PT III 18
	0810	EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY – YES BOX	PT V SEC A 24(a)
	0815	EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY – NO BOX	PT V SEC A 24(a)
	0820	EVIDENCE WRITTEN – YES BOX	PT V SEC A 24(b)
	0825	EVIDENCE WRITTEN – NO BOX	PT V SEC A 24(b)
	1390	VEHICLE 1 AVAILABLE FOR PERSONAL USE – YES BOX	PT V SEC B 34(a)
	1395	VEHICLE 1 AVAILABLE FOR PERSONAL USE – NO BOX	PT V SEC B 34(a)
	1400	VEHICLE 1 USED MORE THAN 5% OWNER/RELATED PERSON – YES BOX	PT V SEC B 35(a)
	1405	VEHICLE 1 USED MORE THAN 5% OWNER/RELATED PERSON – NO BOX	PT V SEC B 35(a)
	1410	VEHICLE 1 ANOTHER AVAILABLE FOR PERSONAL USE - YES BOX	PT V SEC B 36(a)
	1415	VEHICLE 1 ANOTHER AVAILABLE FOR PERSONAL USE – NO BOX	PT V SEC B 36(a)
	1460	VEHICLE 2 AVAILABLE FOR PERSONAL USE – YES BOX	PT V SEC B 34(b)
	1465	VEHICLE 2 AVAILABLE FOR PERSONAL USE – NO BOX	PT V SEC B 34(b)
	1470	VEHICLE 2 USED MORE THAN 5% OWNER/RELATED PERSON – YES BOX	PT V SEC B 35(b)
	1475	VEHICLE 2 USED MORE THAN 5% OWNER/RELATED PERSON – NO BOX	PT V SEC B 35(b)
	1480	VEHICLE 2 ANOTHER AVAILABLE FOR PERSONAL USE – YES BOX	PT V SEC B 36(b)
	1485	VEHICLE 2 ANOTHER AVAILABLE FOR PERSONAL USE – NO BOX	PT V SEC B 36(b)
	1530	VEHICLE 3 AVAILABLE FOR PERSONAL USE – YES BOX	PT V SEC B 34(c)
	1535	VEHICLE 3 AVAILABLE FOR PERSONAL USE – NO BOX	PT V SEC B 34(c)
	1540	VEHICLE 3 USED MORE THAN 5% OWNER/RELATED PERSON – YES BOX	PT V SEC B 35(c)

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

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

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

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

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
4972	0044	BENEFICIARY OF QUALIFIED PARTICIPANT – NO BOX	3
	0084	QUAL AGE – FIVE YR MEMBER – YES BOX	4
	0086	QUAL AGE – FIVE YR MEMBER – NO BOX	4
	0190	PRIOR YEAR DISTRIBUTION – YES BOX	5a
	0200	PRIOR YEAR DISTRIBUTION – NO BOX	5a
	0201	BENEFICIARY DISTRIBUTION – YES BOX	5b
	0202	BENEFICIARY DISTRIBUTION – NO BOX	5b
6198	0220	AT RISK EFFECTIVE DATE BOX	PT III 15a
	0230	PRIOR YEAR F6198, LINE 19 BOX	PT III 15b
	0250	INCREASES SINCE EFFECT DATE BOX	PT III 16a
	0260	INCREASES END OF PRIOR TAX YR BOX	PT III 16b
	0290	DECREASES SINCE EFFECT DATE BOX	PT III 18a
	0300	DECR SINCE END OF PRIOR YR BOX	PT III 18b
6252	0050	PROPERTY SOLD TO RELATED PARTY – YES BOX	3
	0055	PROPERTY SOLD TO RELATED PARTY – NO BOX	3
	0060	MARKET SECURITY – YES BOX	4
	0065	MARKET SECURITY – NO BOX	4
	0300	SECOND DISPOSITION – YES BOX	28
	0305	SECOND DISPOSITION – NO BOX	28
	0310	2ND DISP MORE THAN 2 YEARS AFTER 1ST DISP	29a
	0330	1ST DISP SALE/EXCHANGE	29b
	0340	2ND DISP INVOLUNTARY CONVERSION	29c
	0350	2ND DISP AFTER DEATH OF ORIGINAL SELLER/BUYER	29d
	0360	DISPOSITION NOT TO AVOID TAX	29e
8582-CR	0470	ELECTION TO INCREASE BASIS OF CREDIT PROPERTY BOX	38
8824	0080	WAS THE EXCH MADE WITH A RELATED PARTY. YES, THIS TAX YEAR	PT I 7a
	0090	WAS THE EXCH MADE WITH A RELATED PARTY. YES, PRIOR YEAR	PT I 7b

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
8824	0100	WAS THE EXCH MADE WITH A RELATED PARTY. NO	PT I 7c
	0180	DURING YEAR DID RELATED PARTY SELL OR DISPOSE OF PROPERTY – YES BOX	PT II 9
	0185	DURING YEAR DID RELATED PARTY SELL OR DISPOSE OF PROPERTY – NO BOX	PT II 9
	0190	DURING YEAR DID YOU SELL OR DISPOSE OF PROPERTY – YES BOX	PT II 10
	0195	DURING YEAR DID YOU SELL OR DISPOSE OF PROPERTY – NO BOX	PT II 10
	0200	DISPOSITION AFTER DEATH OF EITHER RELATED PARTIES	PT II 11a
	0210	DISPOSITION WAS AN INVOLUNTARY CONVERSION	PT II 11b
	0220	YOU CAN ESTABLISH TO SATISFACTION THAT NEITHER HAD TAX AVOIDANCE	PT II 11c
SUMMARY	0070	PREPARER'S SELF-EMPLOYMENT INDICATOR	

.06 FIELDS WHICH REPRESENT "LITERALS" ENTRIES

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
1041	0060	ESTATE/TRUST NAME LINE	
	0375	FORM 4684	7
	0470	NATURE OF OTHER DEDUCTIONS	15
	0600	ESTAX CREDITED TO TRUST "SECT 643(G)"	25a
	1220	FORM8621ONLYbbbbbbbb	G-2b
	1280	FORM (SPECIFY) "3468"	G-2c
	1367	“FROMFORM4970bbbbbbbbbb” OR “SECTION453A(C)INTEREST” OR “SEC641(C)bbbbbbbbbbbbb”	G-7

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
SCH E	1020	PART/S-CORP IND "P" OR "S"	27A(b)
	1090	PYA INDICATOR "PYA"	27A(h)
	1110	PYA INDICATOR "PYA"	27A(i)
	1140	PYA INDICATOR "PYA"	27A(k)
	1160	PART/S-CORP IND "P" OR "S"	27B(b)
	1230	PYA INDICATOR "PYA"	27B(h)
	1250	PYA INDICATOR "PYA"	27B(i)
	1280	PYA INDICATOR "PYA"	27B(k)
	1300	PART/S-CORP IND "P" OR "S"	27C(b)
	1370	PYA INDICATOR "PYA"	27C(h)
	1390	PYA INDICATOR "PYA"	27C(i)
	1420	PYA INDICATOR "PYA"	27C(k)
	1440	PART/S-CORP IND "P" OR "S"	27D(b)
	1510	PYA INDICATOR "PYA"	27D(h)
	1530	PYA INDICATOR "PYA"	27D(i)
	1560	PYA INDICATOR "PYA"	27D(k)
	1580	PART/S-CORP IND "P" OR "S"	27E(b)
	1650	PYA INDICATOR "PYA"	27E(h)
	1670	PYA INDICATOR "PYA"	27E(i)
	1700	PYA INDICATOR "PYA"	27E(k)
	2030	SCH K1 ES PYMT "ES PYMNT CLAIMED"	36
SCH F	0720	PAL INDICATOR "PAL"	36
SCH J	1490	BENEFICIARY'S NAME "SEE STATEMENT ATTACHED"	PT IV
SCH K-1	0070	BENEFICIARY'S IDENTIFYING NUMBER "FOREIGNUS"	
1116	0007	ALT MIN TAX	
	0120	GROSS INCOME SOURCE "WAGES " "DIVIDENDS"	PT I 1A
	0290	GROSS INCOME SOURCE "WAGES " "DIVIDENDS"	PT I 1B
	0460	GROSS INCOME SOURCE "WAGES " "DIVIDENDS"	PT I 1C
3468	0140	TAX REFORM ACT LITERAL	PT I 5
4255	0483	“TAX FROM ATTACHED”	9

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

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

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

FORM/SCH	FIELD	IDENTIFICATION	LINE REF
4835	0620	PAL INDICATOR "PAL"	32
8271	0040	TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA"	1(b)
	0080	TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA"	2(b)
	0120	TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA"	3(b)
	0160	TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA"	4(b)
	0200	TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA"	5(b)
	0240	TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA"	6(b)
	0280	TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA"	7(b)
	0320	TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA"	8(b)
	0360	TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA"	9(b)
	0400	TAX SHELTER REGISTRATION NUMBER "APPLIEDbFOR" OR "NObNOTIFICA"	10(b)
8824	0100	RELATED ID "APPLD FOR"	PT II 8
8829	0515	"SEE ATTACHED"	40

SECTION C

RECORD LAYOUTS

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SECTION C .00 ENTITY RECORD

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

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

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

TRANSMISSION RECORD (MAG TAPE ONLY)

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

ENTITY RECORD **(MAG TAPE ONLY)**

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

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

RECAP RECORD (MAG TAPE ONLY)

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

SECTION 1.01 TRANSMISSION (TRANA) RECORD **(EMS ONLY)**

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

SECTION 1.02 TRANSMISSION (TRANB) RECORD **(EMS ONLY)**

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0120
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"TRANBb"
0010	EMPLOYER IDENTIFICATION NUMBER (EIN) OF TRANSMITTER		9	15 - 23	N (MUST MATCH SAME FIELD ON "TRANA" RECORD)
0020	ADDRESS		35	24 - 58	A/N
0030	CITY, STATE, ZIP CODE		35	59 - 93	A/N
0040	AREA CODE, TELEPHONE NO.		10	94 - 103	N
0050	FILLER		16	104 - 119	BLANKS
	RECORD TERMINUS CHARACTER		1	120 - 120	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0202
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"TRANSb"
0010	FILLER		11	15 - 25	BLANK
0020	TRANSMITTER'S EIN		9	26 - 34	N nnnnnnnnn
0030	DATA FIELD INDICATOR		1	35 - 35	"V" OR "F"
0040	TRANSMITTER'S NAME		35	36 - 70	A/N
0050	LOCATION CODE (MUST BE ENTERED OR TRANSMISSION WILL BE REJECTED)		1	71 - 71	N "1" = DOMESTIC RETURNS, THE VIRGIN ISLANDS AND OTHER U.S. TERRITORIES, FPO AND APO ADDRESSES (EXCEPT PUERTO RICO) "2" = PUERTO RICO RETURNS "3" = FOREIGN RETURNS
0060	TRANSMISSION DATE		8	72 - 79	N FORMAT: YYYYMMDD
0070	ELECTRONIC TRANSMITTER'S IDENTIFICATION NUMBER PLUS FILER'S USER CODE (MUST BE ENTERED, MUST BE THE SAME AS ETIN ON RECAP RECORD)		8	80 - 87	NNNNNNnn NNNNNN = ETIN ** nn = TRANSMITTER'S USER CODE; MAY BE ZERO FILLED

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

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

NOTE: Sequence number must be unique for every transmission.

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

SECTION 1.03 TRANSMISSION (TRANS) RECORD **(MAG TAPE ONLY)**

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

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

U.S. Income Tax Return for Estates and Trusts

2002 0030 OMB No. 1545-0092

A Type of entity: (see instr.)

0130 ☐ Decedent's estate
0140 ☐ Simple trust
0150 ☐ Complex trust
0151 ☐ Qualified disability trust
0152 ☐ ESBT (S portion only)
0160 ☐ Grantor type trust
0170 ☐ Bankruptcy estate–Ch. 7 NO ENTRY
0180 ☐ Bankruptcy estate–Ch. 11 NO ENTRY
0190 ☐ Pooled income fund

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

For calendar year 2002 or fiscal year beginning 0010, 2002, and ending 0020, 20

Name of estate or trust (If a grantor type trust, see page 10 of the instructions.) 0060 0025 *0070

Name and title of fiduciary 0080

Number, street, and room or suite no. (If a P.O. box, see page 10 of the instructions.) 0090

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

C Employer identification number 0040

D Date entity created 0050

E Nonexempt charitable and split-interest trusts, check applicable boxes (see page 11 of the instructions):

☐ Described in section 4947(a)(1) 0280
☐ Not a private foundation 0290
☐ Described in section 4947(a)(2) 0300

F Check applicable boxes: 0210 ☐ Initial return 0220 ☐ Final return 0230 ☐ Amended return NO ENTRY
0250 ☐ Change in fiduciary's name 0260 ☐ Change in fiduciary's address

G Pooled mortgage account (see page 12 of the instructions): ☐ 0303 Bought ☐ 0305 Sold Date: 0307

Income	1	Interest income	1	0310***
	2	Ordinary dividends	2	0320***
	3	Business income or (loss) (attach Schedule C or C-EZ (Form 1040))	3	0330
	4	Capital gain or (loss) (attach Schedule D (Form 1041))	4	0340
	5	Rents, royalties, partnerships, other estates and trusts, etc. (attach Schedule E (Form 1040))	5	0350
	6	Farm income or (loss) (attach Schedule F (Form 1040))	6	0360
	7	Ordinary gain or (loss) (attach Form 4797) 0375	7	0370
	8	Other income. List type and amount *0380	8	0390
	9	**Total income.** Combine lines 1 through 8 ▶	9	0400***
Deductions	10	Interest. Check if Form 4952 is attached ▶ ☐	10	0420***
	11	Taxes	11	0430***
	12	Fiduciary fees	12	0440***
	13	Charitable deduction (from Schedule A, line 7)	13	0450***
	14	Attorney, accountant, and return preparer fees	14	0460***
	15a	Other deductions **not** subject to the 2% floor (attach schedule) *0470	15a	0480***
	b	Allowable miscellaneous itemized deductions subject to the 2% floor	15b	0490***
	16	**Total.** Add lines 10 through 15b	16	0510***
	17	Adjusted total income or (loss). Subtract line 16 from line 9. Enter here and on Schedule B, line 1 ▶	17	0520
	18	Income distribution deduction (from Schedule B, line 15) (attach Schedules K-1 (Form 1041))	18	0530 0535
	19	Estate tax deduction (including certain generation-skipping taxes) (attach computation) @0540	19	0550***
	20	Exemption	20	0560***
	21	**Total deductions.** Add lines 18 through 20 ▶	21	0570
Tax and Payments	22	Taxable income. Subtract line 21 from line 17. If a loss, see page 17 of the instructions	22	0580
	23	**Total tax** (from Schedule G, line 7)	23	0590***
	24	**Payments: a** 2002 estimated tax payments and amount applied from 2001 return 0600	24a	0610 0620***
	b	Estimated tax payments allocated to beneficiaries (from Form 1041-T)	24b	0630/NO ENTRY
	c	Subtract line 24b from line 24a 0650/NO ENTRY 0660 0670/NO ENTRY	24c	0640
	d	Tax paid with extension of time to file: ☐ Form 2758 ☐ Form 8736 ☐ Form 8800	24d	0680
	e	Federal income tax withheld. If any is from Form(s) 1099, check ▶ ☐ @0690 0695	24e	0700***
		Other payments: **f** Form 2439 0710 ; **g** Form 4136 0720 ; Total ▶	24h	0740
	25	**Total payments.** Add lines 24c through 24e, and 24h ▶	25	0750***
	26	Estimated tax penalty (see page 17 of the instructions)	26	0770***
	27	**Tax due.** If line 25 is smaller than the total of lines 23 and 26, enter amount owed	27	0780
	28	**Overpayment.** If line 25 is larger than the total of lines 23 and 26, enter amount overpaid	28	0790
	29	Amount of line 28 to be: **a Credited to 2003 estimated tax** ▶ 0800*** ; **b Refunded** ▶	29	0810***

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. 0825 0826

▶ Signature of fiduciary or officer representing fiduciary | Date | ▶ 0820 EIN of fiduciary if a financial institution

May the IRS discuss this return with the preparer shown below (see instr.)? ☐ Yes ☐ No

Paid Preparer's Use Only

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

Firm's name (or yours if self-employed), address, and ZIP code ▶ 0860 0880 | EIN 0870 | Phone no. (0890) 0900

Draft as of 9/27/2002

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

*0928 1	Amounts paid or permanently set aside for charitable purposes from gross income (see page 18)	1	0940	
2	Tax-exempt income allocable to charitable contributions (see page 18 of the instructions)	2	0950	
3	Subtract line 2 from line 1	3	0960	
4	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes	4	0970	
5	Add lines 3 and 4	5	0975	
6	Section 1202 exclusion allocable to capital gains paid or permanently set aside for charitable purposes (see page 18 of the instructions)	6	0980	
7	**Charitable deduction.** Subtract line 6 from line 5. Enter here and on page 1, line 13	7	1000***	

Schedule B Income Distribution Deduction

1	Adjusted total income (see page 18 of the instructions)	1	1010	
2	Adjusted tax-exempt interest	2	1020	
3	Total net gain from Schedule D (Form 1041), line 16, column (1) (see page 19 of the instructions)	3	1030***	
4	Enter amount from Schedule A, line 4 (reduced by any allocable section 1202 exclusion)	4	1040	
5	Capital gains for the tax year included on Schedule A, line 1 (see page 19 of the instructions)	5	1050	
6	Enter any gain from page 1, line 4, as a negative number. If page 1, line 4, is a loss, enter the loss as a positive number	6	1070	
7	**Distributable net income (DNI).** Combine lines 1 through 6. If zero or less, enter -0-	7	1090	*1100
8	If a complex trust, enter accounting income for the tax year as determined under the governing instrument and applicable local law 8 1110			
9	Income required to be distributed currently	9	1120	
10	Other amounts paid, credited, or otherwise required to be distributed	10	1130	
11	Total distributions. Add lines 9 and 10. If greater than line 8, see page 19 of the instructions	11	1140	
12	Enter the amount of tax-exempt income included on line 11	12	1150	
13	Tentative income distribution deduction. Subtract line 12 from line 11	13	1160	
14	Tentative income distribution deduction. Subtract line 2 from line 7. If zero or less, enter -0-	14	1170	
15	**Income distribution deduction.** Enter the smaller of line 13 or line 14 here and on page 1, line 18	15	1180	

Schedule G Tax Computation (see page 20 of the instructions)

1190 1	**Tax:** a ☐ Tax rate schedule or ☐ Schedule D (Form 1041) 1200	1a	1205		
	b Tax on lump-sum distributions (attach Form 4972) 1220	1b	1210		
	c Alternative minimum tax (from Schedule I, line 56)	1c	1225***		
	d **Total.** Add lines 1a through 1c ▶			1d	1230
2a	Foreign tax credit (attach Form 1116)	2a	1240***		
b	Other nonbusiness credits (attach schedule)	2b	1250/NO ENTRY		
c	General business credit. Enter here and check which forms are attached: 1260 NO ENTRY ☐ Form 3800 ☐ Forms (specify) ▶ 1270 1280	2c	1290		
d	Credit for prior year minimum tax (attach Form 8801)	2d	1300		
3	**Total credits.** Add lines 2a through 2d ▶			3	1310
4	Subtract line 3 from line 1d. If zero or less, enter -0-			4	1320
5	Recapture taxes. Check if from: ☐ Form 4255 1330 ☐ Form 8611 1340/NO ENTRY			5	1350
6	Household employment taxes. Attach Schedule H (Form 1040)			6	1365
7	**Total tax.** Add lines 4 through 6. Enter here and on page 1, line 23 @1366 1367 1368 ▶			7	1370***

Other Information

		Yes	No
1	Did the estate or trust receive tax-exempt income? If "Yes," attach a computation of the allocation of expenses. Enter the amount of tax-exempt interest income and exempt-interest dividends ▶ $ @1380 1400	1390	1395
2	Did the estate or trust receive all or any part of the earnings (salary, wages, and other compensation) of any individual by reason of a contract assignment or similar arrangement?	1420	1425
3	At any time during calendar year 2002, did the estate or trust have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country? See page 21 of the instructions for exceptions and filing requirements for Form TD F 90-22.1. If "Yes," enter the name of the foreign country ▶ 1440	1430	1435
4	During the tax year, did the estate or trust receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the estate or trust may have to file Form 3520. See page 21 of the instructions	1450	1452
@14585	Did the estate or trust receive, or pay, any qualified residence interest on seller-provided financing? If "Yes," see page 21 for required attachment	1455	1460
6	If this is an estate or a complex trust making the section 663(b) election, check here (see page 21) 1470 ▶ ☐		
7	To make a section 643(e)(3) election, attach Schedule D (Form 1041), and check here (see page 21) 1480 ▶ ☐		
8	If the decedent's estate has been open for more than 2 years, attach an explanation for the delay in closing the estate, and check here ▶ ☐		
9	Are any present or future trust beneficiaries skip persons? See page 21 of the instructions 1490	1500	1505

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Schedule I Alternative Minimum Tax (see pages 21 through 27 of the instructions)

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

1	Adjusted total income or (loss) (from page 1, line 17)	1	1520
2	Interest	2	1530***
3	Taxes	3	1540
4	Miscellaneous itemized deductions (from page 1, line 15b)	4	1550
5	Refund of taxes	5	(1560)
6	Depletion (difference between regular tax and AMT)	6	1570
7	Net operating loss deduction. Enter as a positive amount	7	1580***
8	Interest from specified private activity bonds exempt from the regular tax	8	1590
9	Qualified small business stock (42% of gain excluded under section 1202)	9	1600
10	Exercise of incentive stock options (excess of AMT income over regular tax income)	10	1610
11	Other estates and trusts (amount from Schedule K-1 (Form 1041), line 9)	11	1620
12	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	12	1630
13	Disposition of property (difference between AMT and regular tax gain or loss)	13	1640
14	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	14	1650
15	Passive activities (difference between AMT and regular tax income or loss)	15	1660
16	Loss limitations (difference between AMT and regular tax income or loss)	16	1670
17	Circulation costs (difference between regular tax and AMT)	17	1680
18	Long-term contracts (difference between AMT and regular tax income)	18	1690
19	Mining costs (difference between regular tax and AMT)	19	1700
20	Research and experimental costs (difference between regular tax and AMT)	20	1710
21	Income from certain installment sales before January 1, 1987	21	(1720***)
22	Intangible drilling costs preference	22	1730
23	Other adjustments, including income-based related adjustments	23	1740
24	Alternative tax net operating loss deduction	24	(1750***)
25	Adjusted alternative minimum taxable income. Combine lines 1 through 24	25	1760
	Note: *Complete Part II below before going to line 26.*		
26	Income distribution deduction from line 44 below — 26: 1770		
27	Estate tax deduction (from page 1, line 19) — 27: 1780		
28	Add lines 26 and 27	28	1790
29	Estate's or trust's share of alternative minimum taxable income. Subtract line 28 from line 25.	29	1800

If line 29 is:

- $22,500 or less, stop here and enter -0- on Schedule G, line 1c. The estate or trust is not liable for the alternative minimum tax.
- Over $22,500, but less than $165,000, go to line 45.
- $165,000 or more, enter the amount from line 29 on line 51 and go to line 52.

Part II—Income Distribution Deduction on a Minimum Tax Basis

30	Adjusted alternative minimum taxable income (see page 25 of the instructions)	30	1910
31	Adjusted tax-exempt interest (other than amounts included on line 8)	31	1920
32	Total net gain from Schedule D (Form 1041), line 16, column (1). If a loss, enter -0-	32	1930
33	Capital gains for the tax year allocated to corpus and paid or permanently set aside for charitable purposes (from Schedule A, line 4)	33	1940
34	Capital gains paid or permanently set aside for charitable purposes from gross income (see page 26 of the instructions)	34	1950
35	Capital gains computed on a minimum tax basis included on line 25	35	(1960***)
36	Capital losses computed on a minimum tax basis included on line 25. Enter as a positive amount	36	1970***
37	Distributable net alternative minimum taxable income (DNAMTI). Combine lines 30 through 36. If zero or less, enter -0-	37	1980
38	Income required to be distributed currently (from Schedule B, line 9)	38	1990
39	Other amounts paid, credited, or otherwise required to be distributed (from Schedule B, line 10)	39	2000
40	Total distributions. Add lines 38 and 39	40	2010
41	Tax-exempt income included on line 40 (other than amounts included on line 8)	41	2020
42	Tentative income distribution deduction on a minimum tax basis. Subtract line 41 from line 40	42	2030
43	Tentative income distribution deduction on a minimum tax basis. Subtract line 31 from line 37. If zero or less, enter -0-	43	2040
44	**Income distribution deduction on a minimum tax basis.** Enter the smaller of line 42 or line 43. Enter here and on line 26	44	2050

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Part III—Alternative Minimum Tax

45	Exemption amount			45	$22,500 00
46	Enter the amount from line 29	46	2060		
47	Phase-out of exemption amount	47	$75,000 00		
48	Subtract line 47 from line 46. If zero or less, enter -0-	48	2070		
49	Multiply line 48 by 25% (.25)			49	2080
50	Subtract line 49 from line 45. If zero or less, enter -0-			50	2090
51	Subtract line 50 from line 46			51	2100
52	Go to Part IV of Schedule I to figure line 52 if the estate or trust has a gain on lines 15a and 16 of column (2) of Schedule D (Form 1041) (as refigured for the AMT, if necessary). Otherwise, if line 51 is— • $175,000 or less, multiply line 51 by 26% (.26). • Over $175,000, multiply line 51 by 28% (.28) and subtract $3,500 from the result			52	2110
53	Alternative minimum foreign tax credit (see page 26 of instructions)			53	2120***
54	Tentative minimum tax. Subtract line 53 from line 52			54	2130
55	Enter the tax from Schedule G, line 1a (minus any foreign tax credit from Schedule G, line 2a)			55	2140
56	**Alternative minimum tax.** Subtract line 55 from line 54. If zero or less, enter -0-. Enter here and on Schedule G, line 1c			56	2170

Part IV—Line 52 Computation Using Maximum Capital Gains Rates

Caution: *If the estate or trust **did not** complete Part V of Schedule D (Form 1041), see page 27 of the instructions before completing this part.*

57	Enter the amount from line 51			57	2180
58	Enter the amount from Schedule D (Form 1041), line 21, or line 9 of the Schedule D Tax Worksheet, whichever applies (as refigured for AMT, if necessary)	58	2190		
59	Enter the amount from Schedule D (Form 1041), line 15d, column (2) (as refigured for AMT, if necessary)	59	2200		
60	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 58. Otherwise, add lines 58 and 59 and enter the **smaller** of that result or the amount from line 4 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary).			60	2210
61	Subtract line 60 from line 57. If zero or less, enter -0-			61	2240
62	If line 61 is $175,000 or less, multiply line 61 by 26% (.26). Otherwise, multiply line 61 by 28% (.28) and subtract $3,500 from the result ▶			62	2250
63	Enter the amount from Schedule D (Form 1041), line 26, or line 16 of the Schedule D Tax Worksheet (as figured for the regular tax)			63	2260
64	Enter the **smallest** of line 57, line 58, or line 63			64	2270
65	Enter the estate's or trust's allocable portion of qualified 5-year gain, if any, from Schedule D (Form 1041) line 15c, column (2) (as refigured for the AMT, if necessary).	65	2280		
66	Enter the smaller of line 64 or line 65			66	2290
67	Multiply line 66 by 8% (.08) ▶			67	2300
68	Subtract line 66 from line 64			68	2310
69	Multiply line 68 by 10% (.10) ▶			69	2320
70	Enter the **smaller** of line 57 or line 58			70	2330
71	Enter the amount from line 64			71	2340
72	Subtract line 71 from line 70. If zero or less, enter -0-			72	2350
73	Multiply line 72 by 20% (.20) ▶			73	2360
74	Enter the amount from line 57			74	2370
75	Add lines 61, 64, and 72			75	2380
76	Subtract line 75 from line 74			76	2390
77	Multiply line 76 by 25% (.25) ▶			77	2400
78	Add lines 62, 67, 69, 73, and 77			78	2410
79	If line 57 is $175,000 or less, multiply line 57 by 26% (.26). Otherwise, multiply line 57 by 28% (.28) and subtract $3,500 from the result			79	2420
80	Enter the **smaller** of line 78 or line 79 here and on line 52 ▶			80	2430

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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1005
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"RETbbb"
0001	TYPE		6	15 - 20	"1041bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	TAX PERIOD		6	36 - 41	N FORMAT: YYYYMM
0006	FILLER		1	42 - 42	BLANK
0007	FORM 8453-F INDICATOR		2	43 - 44	N "00" OR "01"

NOTE: VALUE = "00" IF A SINGLE RETURN IS RELATED TO A FORM 8453-F.
VALUE = "01" IF THE RETURN IS PART OF A SERIES OF RETURNS RELATED TO A FORM 8453-F.

0010	FISCAL YEAR BEGINNING		8	45 - 52	FORMAT: YYYYMMDD OR BLANK
0020	FISCAL YEAR ENDING		8	53 - 60	FORMAT: YYYYMMDD OR BLANK
0025	SECTION 642i		1	61 - 61	"X" OR BLANK
0030	NAME CONTROL		4	62 - 65	A/N
0040	EMPLOYER IDENTIFICATION NUMBER	C	9	66 - 74	N
0050	DATE ENTITY CREATED	D	8	75 - 82	FORMAT: YYYYMMDD
0060	ESTATE/TRUST NAME LINE (INCLUDES POOL NUMBERS)		35	83 - 117	A/N or "GNMA" or "GINNIE MAE" or "FNMA" or "FANNIE MAE"
*0070	GRANTOR NAME IF APPLICABLE (ID# AND ADDRESS)		35	118 - 152	A/N OR "STMbnn" OR BLANK
0080	FIDUCIARY NAME LINE		35	153 - 187	A/N
0090	STREET ADDRESS		35	188 - 222	A/N
0100	CITY or TOWN		22	223 - 244	A/N
0110	STATE		2	245 - 246	A/N

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

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0320	DIVIDENDS	2	12	311 - 322	N ***
0330	BUSINESS INCOME OR (LOSS) (SCHEDULE C)	3	12	323 - 334	N
0340	CAPITAL GAIN OR LOSS (SCHEDULE D)	4	12	335 - 346	N
0350	RENTS ROYALTY PARTNERSHIP OTHER ESTATES/TRUST	5	12	347 - 358	N
0360	FARM INCOME (LOSS) (SCHEDULE F)	6	12	359 - 370	N
0370	ORDINARY GAIN OR LOSS (FORM 4797)	7	12	371 - 382	N
0375	FORM 4684	7	9	383 - 391	"FORM 4684" OR BLANK
*0380	SOURCE OF OTHER INCOME	8	30	392 - 421	A/N OR "STMbnn" OR BLANK
0390	OTHER INCOME	8	12	422 - 433	N
0400	TOTAL INCOME COMBINE LINES 1 - 8	9	12	434 - 445	N
0410	FORM 4952 ATTACHED	10	1	446 - 446	"X" OR BLANK
0420	INTEREST	10	12	447 - 458	N ***
0430	TAXES	11	12	459 - 470	N ***
0440	FIDUCIARY FEES	12	12	471 - 482	N ***
0450	CHARITABLE DEDUCTIONS	13	12	483 - 494	N ***
0460	ATTORNEY ACCOUNTANT RETURN PREPARER FEES	14	12	495 - 506	N ***
@0470	NATURE OF OTHER DEDUCTIONS	15	6	507 - 512	"STMbnn OR BLANK" |

NOTE: ESTATES AND TRUSTS MUST USE THIS STATEMENT FIELD TO EXPLAIN THE ENTRY IN FIELD 0480, LINE 15a OF FORM 1041, PAGE 1. THIS STATEMENT IS INTENDED TO SERVE THE SAME PURPOSE OF THE ATTACHMENT REQUIRED FOR LINE 15a IF THE RETURN WERE FILED ON PAPER. EXPLANATIONS MAY NOT BE ENTERED ON SCHEDULE K-1.

0480	OTHER DEDUCTIONS	15a	12	513 - 524	N ***
0490	ALLOWABLE MISCELLANEOUS ITEMIZED DEDUCTIONS	15b	12	525 - 536	N ***
0510	TOTAL (LINES 10 - 15b)	16	12	537 - 548	N ***
0520	ADJUSTED TOTAL INCOME OR (LOSS) LINE 16 MINUS LINE 9	17	12	549 - 560	N
0530	INCOME DISTRIBUTION DEDUCTION (SCHEDULE B)	18	12	561 - 572	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0535	SECTION 642i NUMBER OF GRAVESITES		7	573 - 579	N
@0540	ESTATE TAX DEDUCTION	19	6	580 - 585	"STMbnn" OR BLANK
0550	TOTAL ESTATE TAX DEDUCTION	19	12	586 - 597	N ***
0560	EXEMPTION AMOUNT	20	12	598 - 609	N ***
0570	TOTAL DEDUCTIONS (ADD LINES 18 - 20)	21	12	610 - 621	N
0580	TAXABLE INCOME OF FIDUCIARY LINE 17 MINUS LINE 21	22	12	622 - 633	N
0590	TOTAL TAX (SCHEDULE G)	23	12	634 - 645	N ***
0600	ESTAX CREDITED TO TRUST LITERAL	24a	11	646 - 656	"SECTb643(G)" OR BLANK
0610	ESTAX CREDITED TO TRUST AMOUNT	24a	12	657 - 668	N
0620	2002 ESTIMATED TAX PAYMENTS AND AMOUNT FROM 2001	24a	12	669 - 680	N *** |
0630	ESTIMATED TAX PAYMENTS TO BENEFICIARIES	24b	12	681 - 692	NO ENTRY
0640	LINE 24A MINUS LINE 24B	24c	12	693 - 704	N
0650	TAX PAID WITH EXTENSION OF TIME TO FILE FORM 2758 BOX	24d	1	705 - 705	NO ENTRY
0660	TAX PAID WITH EXTENSION OF TIME TO FILE FORM 8736 BOX	24d	1	706 - 706	X OR BLANK
0670	TAX PAID WITH EXTENSION OF TIME TO FILE FORM 8800 BOX	24d	1	707 - 707	NO ENTRY
0680	TAXES PAID AMOUNT	24d	12	708 - 719	N
@0690	FEDERAL INCOME TAX WITHHELD DESCRIPTION	24e	6	720 - 725	"STMbnn" OR BLANK
0695	IF ANY IS FROM FORM(S) 1099 CHECK	24e	1	726 - 726	"X" or blank
0700	FEDERAL INCOME TAX WITHHELD AMOUNT	24e	12	727 - 738	N ***
0710	FORM 2439 AMOUNT	24f	12	739 - 750	N
0720	FORM 4136 AMOUNT	24g	12	751 - 762	N
0740	TOTAL	24h	12	763 - 774	N
0750	TOTAL (ADD LINES 24c - 24e AND 24h)	25	12	775 - 786	N ***
0770	ESTIMATED TAX PENALTY	26	12	787 - 798	N ***

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0780	TAX DUE	27	12	799 - 810	N
0790	OVERPAYMENT	28	12	811 - 822	N
0800	AMOUNT CREDITED TO 2003	29a	12	823 - 834	N *** |
0810	REFUNDED AMOUNT	29b	12	835 - 846	N ***
0820	FIDUCIARY EIN (TAXABLE TRUSTS ONLY)		9	847 - 855	N OR BLANK
	TO BE COMPLETED BY FINANCIAL INSTITUTIONS THAT FILE FROM 1041ES ON MAGNETIC TAPE				
0825	PAID PREPARER AUTHORIZATION YES BOX		1	856 - 856	"X" OR BLANK
0826	PAID PREPARER AUTHORIZATION NO BOX		1	857 - 857	"X" OR BLANK
*0830	PREPARER'S NAME		35	858 - 892	A/N OR "STMbnn" OR BLANK
0840	PREPARER SELF-EMPLOYED		1	893 - 893	"X" OR BLANK
0850	PREPARER'S TIN		9	894 - 902	A/N OR BLANK
+0860	PREPARER'S FIRM		27	903 - 929	A/N OR BLANK
0870	PREPARER'S FIRM EIN		9	930 - 938	N OR BLANK
+0880	PREPARER'S FIRM ADDRESS AND ZIP CODE		39	939 - 977	A/N OR BLANK
0890	PREPARER'S FIRM TELEPHONE NUMBER		10	978 - 987	N OR BLANK
0900	BANK ACCOUNT NUMBER		17	988 - 1004	A/N OR BLANK
	RECORD TERMINUS CHARACTER		1	1005 - 1005	"#"

SECTION 1.06 FORM 1041 - PAGE 2

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0619
	START RECORD SENTINEL		4	5 - 8	"****"
0920	RECORD ID		6	9 - 14	"RETbbb"
0921	TYPE		6	15 - 20	"1041bb"
0922	PAGE NUMBER		5	21 - 25	"PG02b"
0923	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0924	FILLER		1	35 - 35	BLANK
0925	TAX PERIOD		6	36 - 41	N FORMAT: YYYYMM
0926	FILLER		1	42 - 42	BLANK
0927	FORM 8453-F INDICATOR		2	43 - 44	N "00" OR "01"
*0928	ELECTION TO TREAT CONTRIBUTION AS PAID IN PRECEDING TAX YEAR	A-1	6	45 - 50	"STMbnn" OR BLANK
0940	AMOUNTS PAID OR PERMANENTLY ALLOCATED FOR CHARITABLE PURPOSES	A-1	12	51 - 62	N
0950	TAX EXEMPT INCOME ALLOCABLE TO CHARITABLE CONTRIBUTIONS	A-2	12	63 - 74	N
0960	SUBTRACT LINE 2 FROM LINE 1	A-3	12	75 - 86	N
0970	CAPITAL GAINS FOR TAX YEAR ALLOCATED AND PAID OR PERMANENTLY SET ASIDE	A-4	12	87 - 98	N
0975	ADD LINE 3 AND LINE 4	A-5	12	99 - 110	N
0980	SECTION 1202 EXCLUSION	A-6	12	111 - 122	N
1000	CHARITABLE DEDUCTION LINES 5 MINUS LINE 6	A-7	12	123 - 134	N ***
1010	ADJUSTED TOTAL INCOME	B-1	12	135 - 146	N
1020	ADJUSTED TAX EXEMPT INTEREST	B-2	12	147 - 158	N
1030	NET GAIN (SCHEDULE D)	B-3	12	159 - 170	N ***
1040	AMOUNT SCHEDULE A	B-4	12	171 - 182	N
1050	CAPITAL GAINS (SCHEDULE A)	B-5	12	183 - 194	N
1070	CAPITAL GAIN PAGE 1, LINE 4	B-6	12	195 - 206	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1090	DISTRIBUTABLE NET INCOME COMBINE LINE 1 - 6	B-7	12	207 - 218	N
*1100	SEPARATE SHARE RULE	B-7	6	219 - 224	"STMbnn" OR BLANK
1110	ACCOUNTING INCOME	B-8	12	225 - 236	N
1120	INCOME TO BE DISTRIBUTED CURRENTLY	B-9	12	237 - 248	N
1130	OTHER AMOUNTS PAID/CREDITED	B-10	12	249 - 260	N
1140	TOTAL DISTRUBUTIONS ADD LINES 9 & 10	B-11	12	261 - 272	N
1150	TAX EXEMPT INCOME	B-12	12	273 - 284	N
1160	TENTATIVE INCOME (LINE 11 MINUS LINE 12)	B-13	12	285 - 296	N
1170	TENTATIVE INCOME (LINE 7 MINUS LINE 2)	B-14	12	297 - 308	N
1180	INCOME DISTRIBUTION DEDUCTION	B-15	12	309 - 320	N
1190	TAX RATE SCHEDULE	G-1a	1	321 - 321	"X" OR BLANK
1200	TAX SCHEDULE D	G-1a	1	322 - 322	"X" OR BLANK
1205	SCHEDULE D AMOUNT	G-1a	12	323 - 334	N
1210	TAX ON LUMP SUM DISTRIBUTIONS	G-1b	12	335 - 346	N
1220	OTHER TAX DESCRIPTION	G-1b	20	347 - 366	"FORM8621ONLYbbbbbbbb b" or BLANK
1225	ALTERNATIVE MINIMUM TAX, SCHEDULE I	G-1c	12	367 - 378	N***
1230	TOTAL TAX	G-1d	12	379 - 390	N
1240	CREDIT FORM 1116	G-2a	12	391 - 402	N ***
1250	OTHER NONBUSINESS CREDITS	G-2b	12	403 - 414	NO ENTRY
1260	GENERAL BUSINESS CHECK FORM 3800	G-2c	1	415 - 415	NO ENTRY
1270	GENERAL BUSINESS CHECK FORM (SPECIFY)	G-2c	1	416 - 416	"X" OR BLANK
1280	FORM (SPECIFY)	G-2c	4	417 - 420	"3468" OR BLANK
1290	GENERAL BUSINESS CREDIT	G-2c	12	421 - 432	N
1300	CREDIT FOR PRIOR YEAR MINIMUM TAX (FORM 8801)	G-2d	12	433 - 444	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1310	TOTAL CREDITS ADD LINES G-2a - G-2d	G-3	12	445 - 456	N
1320	LINE 1c MINUS LINE 3	G-4	12	457 - 468	N
1330	RECAPTURE TAXES FORM 4255	G-5	1	469 - 469	"X" OR BLANK
1340	RECAPTURE TAXES FORM 8611	G-5	1	470 - 470	NO ENTRY
1350	RECAPTURE TAXES	G-5	12	471 - 482	N
1365	HOUSEHOLD EMPLOYMENT TAXES	G-6	12	483 - 494	N
@1366	COMPUTATION SCHEDULE	G-7	6	495 - 500	"STMbnn" OR BLANK
1367	F 4970, OR SECT 453A(c) ADDITIONAL TAX OR INTEREST OR SEC641(c) LITERAL	G-7	22	501 - 522	"FROMFORM4970bbbbbb bbbb" "SECTION453A (C)INTEREST" "SEC 641(C)bbbbbbbbbbbbb OR BLANK"
1368	TAX OR INTEREST DUE	G-7	12	523 - 534	N
1370	TOTAL TAX (ADD LINES 4 - 6)	G-7	12	535 - 546	N ***
@1380	TAX EXEMPT EXPENSE ALLOCATION COMPUTATION	1	6	547 - 552	"STMbnn" OR BLANK
1390	TAX EXEMPT INCOME - YES BOX	1	1	553 - 553	"X" OR BLANK
1395	TAX EXEMPT INCOME - NO BOX	1	1	554 - 554	"X" OR BLANK
1400	TAX INTEREST INCOME AND DIVIDENDS	1	12	555 - 566	N
1420	INDIVIDUAL EARNINGS - YES BOX	2	1	567 - 567	"X" OR BLANK
1425	INDIVIDUAL EARNINGS - NO BOX	2	1	568 - 568	"X" OR BLANK
1430	FOREIGN ACCOUNT - YES BOX	3	1	569 - 569	"X" OR BLANK
1435	FOREIGN ACCOUNT NO BOX	3	1	570 - 570	"X" OR BLANK
1440	NAME OF FOREIGN COUNTRY	3	33	571 - 603	A/N
1450	FOREIGN TRUST - YES BOX	4	1	604 - 604	"X" OR BLANK
1452	FOREIGN TRUST NO BOX	4	1	605 - 605	"X" OR BLANK
1455	SELLER-FINANCED MORTGAGE INTEREST - YES BOX	5	1	606 - 606	"X" OR BLANK
@1458	IF YES, REQUIRED ATTACHMENT	5	6	607 - 612	"STMbnn" OR BLANK
1460	SELLER-FINANCED MORTGAGE INTEREST NO BOX	5	1	613 - 613	"X" OR BLANK
1470	COMPLEX TRUST	6	1	614 - 614	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1480	SEC. 643 (e)(3) ELECTION (SCHEDULE D)	7	1	615 - 615	"X" OR BLANK
1490	DECEDENT'S ESTATE 2-YEARS OR MORE	8	1	616 - 616	"X" OR BLANK
1500	ANY TRUST BENEFICIARIES SKIP PERSONS - YES BOX	9	1	617 - 617	"X" OR BLANK
1505	ANY TRUST BENEFICIARIES SKIP PERSONS - NO BOX	9	1	618 - 618	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	619 - 619	"#"

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1660	PASSIVE ACTIVITIES	PT I I-15	12	213 - 224	N
1670	LOSS LIMITATION	PT I I-16	12	225 - 236	N
1680	CIRCULATION EXPENDITURES	PT I I-17	12	237 - 248	N
1690	LONG TERM CONTRACTS	PT I I-18	12	249 - 260	N
1700	MINING EXPLORATION AND DEVEL.	PT I I-19	12	261 - 272	N
1710	RESEARCH AND EXPERIMENTAL COSTS	PT I I-20	12	273 - 284	N
1720	INCOME FROM CERTAIN INSTALL. SALES	PT I I-21	12	285 - 296	N
1730	INTANGIBLE DRILLING COSTS	PT I I-22	12	297 - 308	N
1740	OTHER ADJUSTMENTS	PT I I-23	12	309 - 320	N
1750	ALT ON NOL	PT I I-24	12	321 - 332	N ***
1760	ADJUSTED ALT MINIMUM TAXABLE INCOME	PT I I-25	12	333 - 344	N
1770	INCOME DISTRIBUTION DEDUCTION	PT I I-26	12	345 - 356	N ***
1780	ESTATE TAX DEDUCTION	PT I I-27	12	357 - 368	N ***
1790	ADD LINES 26 AND 27	PT I I-28	12	369 - 380	N
1800	ESTATE/TRUST SHARE OF AMT INCOME	PT I I-29	12	381 - 392	N
1910	ADJUSTED AMT INCOME	PT II I-30	12	393 - 404	N
1920	ADJ. TAX EXEMPT INTEREST	PT II I-31	12	405 - 416	N
1930	NET CAPITAL GAIN; SCH. D	PT II I-32	12	417 - 428	N
1940	CAPITAL GAINS ALLOCABLE TO CORPUS FOR CHARITABLE PURPOSE	PT II I-33	12	429 - 440	N
1950	CAPITAL GAINS PAID FOR CHARITABLE PURPOSES	PT II I-34	12	441 - 452	N
1960	CAPITAL GAINS COMPUTED ON A MINIMUM TAX BASIS	PT II I-35	12	453 - 464	N***

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0453
	START RECORD SENTINEL		4	5 - 8	"****"
2051	RECORD ID		6	9 - 14	"RETbbb"
2052	TYPE		6	15 - 20	"1041bb"
2053	PAGE NUMBER		5	21 - 25	"PG04b"
2054	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
2055	FILLER		1	35 - 35	BLANK
2056	TAX PERIOD		6	36 - 41	FORMAT: YYYYMM
2057	FILLER		1	42 - 42	BLANK
2058	FORM 8453-F INDICATOR		2	43 - 44	"00" OR "01"
2060	ALT. MIN. TAXABLE INCOME ENTER AMOUNT FROM LINE 29	PT III I-46	12	45 - 56	N |
2070	LINE 46 MINUS LINE 47	PT III I-48	12	57 - 68	N |
2080	MULTIPLY LINE 48 BY 25% (.25)	PT III I-49	12	69 - 80	N |
2090	LINE 45 MINUS LINE 49	PT III I-50	12	81 - 92	N |
2100	LINE 46 MINUS LINE 50	PT III I-51	12	93 - 104	N |
2110	REFER TO INSTRUCTIONS ON FORM	PT III I-52	12	105 - 116	N |
2120	ALTERNATIVE MINIMUM FOREIGN TAX CREDIT	PT III I-53	12	117 - 128	N*** |
2130	TENTATIVE MINIMUM TAX	PT III I-54	12	129 - 140	N |
2140	REGULAR TAX BEFORE CREDITS	PT III I-55	12	141 - 152	N |
2170	ALTERNATIVE MINIMUM TAX	PT III I-56	12	153 - 164	N |
2180	AMOUNT FROM LINE 51	PT IV I-57	12	165 - 176	N |
2190	AMOUNT FROM SCH D LINE 21 OR WORKSHEET LINE 9	PT IV I-58	12	177 - 188	N |
2200	AMT FROM SCH D LINE 15d COLUMN (2)	PT IV I-59	12	189 - 200	N |
2210	REFER TO FORM INSTRUCTIONS	PT IV I-60	12	201 - 212	N |

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2240	LINE 57 MINUS LINE 60	PT IV I-61	12	213 - 224	N
2250	REFER TO INSTRUCTIONS ON FORM	PT IV I-62	12	225 - 236	N
2260	AMOUNT FROM SCH D LINE 26 OR WORKSHEET LINE 16	PT IV I-63	12	237 - 248	N
2270	SMALLEST OF LINE 57, 58 OR 63	PT IV I-64	12	249 - 260	N
2280	QUALIFIED 5-YEAR GAIN	PT IV I-65	12	261 - 272	N
2290	SMALLER OF LINE 64 OR 65	PT IV I-66	12	273 - 284	N
2300	MULTIPLY LINE 66 BY 8% (.08)	PT IV I-67	12	285 - 296	N
2310	LINE 64 MINUS LINE 66	PT IV I-68	12	297 - 308	N
2320	MULTIPLY LINE 68 BY 10% (.10)	PT IV I-69	12	309 - 320	N
2330	SMALLER OF LINE 57 OR 58	PT IV I-70	12	321 - 332	N
2340	AMOUNT FROM LINE 64	PT IV I-71	12	333 - 344	N
2350	LINE 70 MINUS LINE 71	PT IV I-72	12	345 - 356	N
2360	MULTIPLY LINE 72 BY 20% (.20)	PT IV I-73	12	357 - 368	N
2370	AMOUNT FROM LINE 57	PT IV I-74	12	369 - 380	N
2380	ADD LINES 61, 64 AND 72	PT IV I-75	12	381 - 392	N
2390	LINE 74 MINUS LINE 75	PT IV I-76	12	393 - 404	N
2400	MULTIPLY LINE 76 BY 25% (.25)	PT IV I-77	12	405 - 416	N
2410	ADD LINES 62, 67, 69, 73 AND 77	PT IV I-78	12	417 - 428	N
2420	REFER TO INSTRUCTIONS ON FORM	PT IV I-79	12	429 - 440	N
2430	SMALLER OF LINE 78 OR 79	PT IV I-80	12	441 - 452	N
	RECORD TERMINUS CHARACTER		1	453 - 453	"#"

SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

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

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

OMB No. 1545-0074

2002

Attachment Sequence No. **09**

Name of proprietor: 0009

Social security number (SSN): 0010/NO ENTRY

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

B Enter code from pages C-7 & 8 ▶ 0030

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

D Employer ID number (EIN), if any 0050

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

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

G Did you "materially participate" in the operation of this business during 2002? If "No," see page C-2 for limit on losses 0120 . ☐ **Yes** ☐ **No** 0125

H If you started or acquired this business during 2002, check here . . . . . ▶ ☐ 0130

Draft as of 7/23/2002

Part I Income

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

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

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

28	**Total expenses** before expenses for business use of home. Add lines 8 through 27 in columns ▶	28	0500
29	Tentative profit (loss). Subtract line 28 from line 7	29	0510
30	Expenses for business use of your home. Attach **Form 8829**	30	0520
31	**Net profit or (loss).** Subtract line 30 from line 29. • If a profit, enter on **Form 1040, line 12,** and **also** on **Schedule SE, line 2** (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3. 0530 • If a loss, you **must** go to line 32.	31	0540

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).
• If you checked 32a, enter the loss on **Form 1040, line 12,** and **also** on **Schedule SE, line 2** (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3.
• If you checked 32b, you **must** attach **Form 6198.**

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

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

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

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation @0640 . . . ☐ Yes 0630 ☐ No 0635

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

Part IV Information on Your Vehicle.

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

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

44 Of the total number of miles you drove your vehicle during 2002, enter the number of miles you used your vehicle for:

a Business 0750 b Commuting 0760 c Other 0770

45 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes 0780 ☐ No 0785

46 Was your vehicle available for personal use during off-duty hours? ☐ Yes 0790 ☐ No 0795

47a Do you have evidence to support your deduction? ☐ Yes 0800 ☐ No 0805

b If "Yes," is the evidence written? ☐ Yes 0810 ☐ No 0815

Part V Other Expenses.

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

0830	0840	
0850	0860	
0870	0880	
0890	0900	
0910	0920	
0930	0940	
0950	0960	
0970	0980	
0990	1000	

48 **Total other expenses.** Enter here and on page 1, line 27 . . . 48 1010

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SECTION 1.10 SCHEDULE C - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0714
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"Cbbbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0009	NAME OF PROPRIETOR		35	43 - 77	A/N
0010	SOCIAL SECURITY NUMBER		9	78 - 86	NO ENTRY
0020	PRINCIPAL BUSINESS	A	25	87 - 111	A/N
0030	BUSINESS CODE	B	6	112 - 117	N
0040	BUSINESS NAME	C	35	118 - 152	A/N
0050	EMPLOYER ID NUMBER	D	9	153 - 161	N
0060	BUSINESS ADDRESS	E	35	162 - 196	A/N
0070	BUSINESS CITY/STATE/ZIP CODE	E	30	197 - 226	A/N
0080	CASH ACCOUNTING METHOD	F(1)	1	227 - 227	"X" OR BLANK
0090	ACCRUAL ACCOUNTING METHOD	F(2)	1	228 - 228	"X" OR BLANK
0100	OTHER ACCOUNTING METHOD	F(3)	1	229 - 229	"X" OR BLANK
*0110	OTHER METHOD TYPE	F(3)	25	230 - 254	A/N OR "STMbnn" OR BLANK
0120	MATERIALLY PARTICIPATE DURING CURRENT TAX YEAR - YES BOX	G	1	255 - 255	"X" OR BLANK
0125	MATERIALLY PARTICIPATE DURING CURRENT TAX YEAR - NO BOX	G	1	256 - 256	"X" OR BLANK
0130	BUSINESS STARTED DURING CURRENT TAX YEAR	H	1	257 - 257	"X" OR BLANK
0140	STATUTORY EMPLOYEE EARNINGS INDICATOR	1	1	258 - 258	"X" OR BLANK
0150	GROSS RECEIPTS/SALES	1	12	259 - 270	N
@0160	GROSS RECEIPTS/SALES EXPLANATION	1	6	271 - 276	"STMbnn" OR BLANK
0170	RETURNS/ALLOWANCES	2	12	277 - 288	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0180	GROSS RECEIPTS LESS RETURNS ALLOWANCES	3	12	289 - 300	N
0190	COST OF GOODS SOLD	4	12	301 - 312	N
0200	GROSS PROFIT	5	12	313 - 324	N
0210	OTHER INCOME	6	12	325 - 336	N
0220	GROSS INCOME	7	12	337 - 348	N
0230	ADVERTISING	8	12	349 - 360	N
0240	BAD DEBTS	9	12	361 - 372	N
0250	CAR/TRUCK EXPENSES	10	12	373 - 384	N
0260	COMMISSIONS/FEES	11	12	385 - 396	N
0270	DEPLETION	12	12	397 - 408	N
0280	DEPRECIATION/SECTION 179 EXPENSE DEDUCTION	13	12	409 - 420	N
0290	EMPLOYEE BENEFIT PROGRAMS	14	12	421 - 432	N
0300	INSURANCE	15	12	433 - 444	N
*0310	FORM 1098 EXPLANATION	16a	6	445 - 450	"STMbnn" OR BLANK
0320	MORTGAGE INTEREST	16a	12	451 - 462	N
*0330	FORM 1098 NAME/ADDRESS	16b	6	463 - 468	"STMbnn" OR BLANK
0340	OTHER INTEREST	16b	12	469 - 480	N
0350	LEGAL/PROFESSIONAL SERVICES	17	12	481 - 492	N
0360	OFFICE EXPENSE	18	12	493 - 504	N
0370	PENSION/PROFIT SHARING	19	12	505 - 516	N
0380	RENT ON MACHINERY/EQUIPMENT	20a	12	517 - 528	N
0390	RENT ON OTHER BUSINESS PROPERTY	20b	12	529 - 540	N
0400	REPAIRS/MAINTENANCE	21	12	541 - 552	N
0410	SUPPLIES	22	12	553 - 564	N
0420	TAXES/LICENSES	23	12	565 - 576	N
0430	TRAVEL	24a	12	577 - 588	N
0440	MEALS/ENTERTAINMENT	24b	12	589 - 600	N
0450	MEALS/ENTERTAINMENT LIMIT	24c	12	601 - 612	N
0460	ALLOWABLE MEALS/ENTERTAINMENT	24d	12	613 - 624	N
0470	UTILITIES	25	12	625 - 636	N

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0457
	START RECORD SENTINEL		4	5 - 8	"****"
0580	RECORD ID		6	9 - 14	"SCHbbb"
0581	SCHEDULE TYPE		6	15 - 20	"Cbbbbb"
0582	PAGE NUMBER		5	21 - 25	"PG02b"
0583	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0584	FILLER		1	35 - 35	BLANK
0585	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0590	CLOSING INVENTORY COST METHOD	33a	1	43 - 43	"X" OR BLANK
0600	LOWER COST/MARKET	33b	1	44 - 44	"X" OR BLANK
0610	OTHER CLOSING INVENTORY METHOD	33c	1	45 - 45	"X" OR BLANK
@0620	OTHER METHOD EXPLANATION	33c	6	46 - 51	"STMbnn" OR BLANK
0630	CHANGE INVENTORY - YES BOX	34	1	52 - 52	"X" OR BLANK
0635	CHANGE INVENTORY - NO BOX	34	1	53 - 53	"X" OR BLANK
@0640	CHANGE INVENTORY EXPLANATION	34	6	54 - 59	"STMbnn" OR BLANK
0650	BEGINNING INVENTORY	35	12	60 - 71	N
@0660	BEGINNING INVENTORY EXPLANATION	35	6	72 - 77	"STMbnn" OR BLANK
0670	PURCHASES	36	12	78 - 89	N
0680	COST OF LABOR	37	12	90 - 101	N
0690	MATERIALS/SUPPLIES	38	12	102 - 113	N
0700	OTHER COSTS	39	12	114 - 125	N
0710	TOTAL COSTS	40	12	126 - 137	N
0720	ENDING INVENTORY	41	12	138 - 149	N
0730	COST OF GOODS SOLD	42	12	150 - 161	N
0740	VEHICLE SERVICE DATE	43	8	162 - 169	YYYYMMDD OR BLANK
0750	BUSINESS MILES	44a	6	170 - 175	N
0760	COMMUTING MILES	44b	6	176 - 181	N
0770	OTHER MILES	44c	6	182 - 187	N

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

SCHEDULE C-EZ (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Net Profit From Business

(Sole Proprietorship)

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

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

OMB No. 1545-0074

2002

Attachment Sequence No. **09A**

Name of proprietor: 0009

Social security number (SSN): 0010/NO ENTRY

Part I General Information

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

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

And You:

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

A Principal business or profession, including product or service: 0020

B Enter code from pages C-7 & 8 ► 0030

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

D Employer ID number (EIN), if any: 0050

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

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

Part II Figure Your Net Profit

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

Part III Information on Your Vehicle.

Complete this part **only** if you are claiming car or truck expenses on line 2.

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

5 Of the total number of miles you drove your vehicle during 2002, enter the number of miles you used your vehicle for:

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

6 Do you (or your spouse) have another vehicle available for personal use? 0170 ☐ Yes ☐ No 0175

7 Was your vehicle available for personal use during off-duty hours? 0180 ☐ Yes ☐ No 0185

8a Do you have evidence to support your deduction? 0190 ☐ Yes ☐ No 0195

b If "Yes," is the evidence written? 0200 ☐ Yes ☐ No 0205

Draft as of 7/23/2002

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0304
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"C-EZbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0009	NAME OF PROPRIETOR		35	43 - 77	A/N
0010	SOCIAL SECURITY NUMBER		9	78 - 86	NO ENTRY
0020	PRINCIPAL BUSINESS	A	25	87 - 111	A/N
0030	BUSINESS CODE	B	6	112 - 117	N
0040	BUSINESS NAME	C	35	118 - 152	A/N
0050	EMPLOYER ID NUMBER	D	9	153 - 161	N
0060	BUSINESS ADDRESS	E	35	162 - 196	A/N
0070	BUSINESS CITY/STATE/ZIP CODE	E	30	197 - 226	A/N
0080	STATUTORY EMPLOYEE EARNINGS INDICATOR	1	1	227 - 227	"X" OR BLANK
0090	GROSS RECEIPTS	1	12	228 - 239	N
@0100	GROSS RECEIPTS EXPLANATION	1	6	240 - 245	"STMbnn" OR BLANK
0110	TOTAL EXPENSES	2	12	246 - 257	N
0120	NET PROFIT	3	12	258 - 269	N
0130	VEHICLE SERVICE DATE	4	8	270 - 277	YYYYMMDD OR BLANK
0140	BUSINESS MILES	5a	6	278 - 283	N
0150	COMMUTING MILES	5b	6	284 - 289	N
0160	OTHER MILES	5c	6	290 - 295	N
0170	ANOTHER VEHICLE - YES BOX	6	1	296 - 296	"X" OR BLANK
0175	ANOTHER VEHICLE - NO BOX	6	1	297 - 297	"X" OR BLANK
0180	OFF-DUTY HOURS - YES BOX	7	1	298 - 298	"X" OR BLANK
0185	OFF-DUTY HOURS - NO BOX	7	1	299 - 299	"X" OR BLANK

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

SCHEDULE D (Form 1041)

Department of the Treasury
Internal Revenue Service

Capital Gains and Losses

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

OMB No. 1545-0092

2002

Name of estate or trust

Employer identification number

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

*0020

Draft as of 8/14/2002

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

	(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 29)	(f) Gain or (Loss) (col. (d) less col. (e))
1	0030	0040	0050	0060	0070	0080
	0090	0100	0110	0120	0130	0140
	0150	0160	0170	0180	0190	0200
	0210	0220	0230	0240	0250	0260
	0270	0280	0290	0300	0310	0320
	0330	0340	0350	0360	0370	0380

2	Short-term capital gain or (loss) from Forms 4684, 6252, 6781, and 8824	2	0750
3	Net short-term gain or (loss) from partnerships, S corporations, and other estates or trusts	3	0760
4	Short-term capital loss carryover. Enter the amount, if any, from line 9 of the 2001 Capital Loss Carryover Worksheet	4	(0780***)
5	**Net short-term gain or (loss).** Combine lines 1 through 4 in column (f). Enter here and on line 14 below ►	5	0790

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

	(a) Description of property (Example, 100 shares 7% preferred of "Z" Co.)	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Sales price	(e) Cost or other basis (see page 29)	(f) Gain or (Loss) (col. (d) less col. (e))	(g) 28% Rate Gain or (Loss) *(see instr. below)
6	0800	0810	0820	0830	0840	0850	0855
	0860	0870	0880	0890	0900	0910	0915
	0920	0930	0940	0950	0960	0970	0975
	0980	0990	1000	1010	1020	1030	1035
	1040	1050	1060	1070	1080	1090	1095
	1100	1110	1120	1130	1140	1150	1155

7	Long-term capital gain or (loss) from Forms 2439, 4684, 6252, 6781, and 8824	7	1580	1585
8	Net long-term gain or (loss) from partnerships, S corporations, and other estates or trusts	8	1590	1595
9	Capital gain distributions	9	1600***	1605***
10	Gain from Form 4797, Part I	10	1610***	1615***
11	Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 14, of the 2001 Capital Loss Carryover Worksheet	11	(1620***)	(1625***)
12	Combine lines 6 through 11 in column (g)	12		1630
13	**Net long-term gain or (loss).** Combine lines 6 through 11 in column (f). Enter here and on line 15 below ►	13	1640	

***28% rate gain or loss** includes **all** "collectibles gains and losses" (as defined on page 30 of the instructions) and up to 50% of the eligible gain on qualified small business stock (see page 28 of the instructions).

Part III Summary of Parts I and II

			(1) Beneficiaries' (see page 30)	(2) Estate's or trust's	(3) Total
14	**Net short-term gain or (loss)** (from line 5 above)	14	1650	1660	1665
15	**Net long-term gain or (loss):**				
a	Total for year (from line 13 above)	15a	1667	1668	1669
b	28% rate gain or (loss) (from line 12 above)	15b	1671	1672	1673
c	Qualified 5-year gain	15c	1674	1675	1676
d	Unrecaptured section 1250 gain (see line 17 of the worksheet on page 31)	15d	1677	1678	1779
16	**Total net gain or (loss).** Combine lines 14 and 15a ►	16	1710	1720	1730

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

Part IV Capital Loss Limitation

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

If the loss on line 16, column (3), is more than $3,000, ***or*** *if Form 1041, page 1, line 22, is a loss, complete the* ***Capital Loss Carryover Worksheet*** *on page 32 of the instructions to determine your capital loss carryover.*

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

Note: *If line 15b, column (2) or line 15d, column (2) is more than zero, complete the worksheet on page 34 of the instructions to figure the amount to enter on lines 20 and 38 below and skip all other lines below. Otherwise, go to line 18.*

18	Enter taxable income from Form 1041, line 22			18	1770	
19	Enter the **smaller** of line 15a or 16 in column (2)	19	1780			
20	If the estate or trust is filing Form 4952, enter the amount from line 4e; otherwise, enter -0- ▶	20	1790			
21	Subtract line 20 from line 19. If zero or less, enter -0-			21	1800	
22	Subtract line 21 from line 18. If zero or less, enter -0-			22	1810	
23	Figure the tax on the amount on line 22. Use the 2002 Tax Rate Schedule on page 20 of the instructions					23 1820
24	Enter the **smaller** of the amount on line 18 or $1,850			24	1830	
	If line 24 is greater than line 22, go to line 25. Otherwise, skip lines 25 through 31 and go to line 32.					
25	Enter the amount from line 22			25	1840	
26	Subtract line 25 from line 24. If zero or less, enter -0- and go to line 32			26	1850	
27	Enter the estate's or trust's allocable portion of qualified 5-year gain, if any, from line 15c, column (2)	27	1860			
28	Enter the **smaller** of line 26 or line 27			28	1870	
29	Multiply line 28 by 8% (.08)					29 1880
30	Subtract line 28 from line 26			30	1890	
31	Multiply line 30 by 10% (.10)					31 1900
	If the amounts on lines 21 and 26 are the same, skip lines 32 through 35 and go to line 36.					
32	Enter the **smaller** of line 18 or line 21			32	1910	
33	Enter the amount, if any, from line 26			33	1920	
34	Subtract line 33 from line 32			34	1930	
35	Multiply line 34 by 20% (.20)					35 1940
36	Add lines 23, 29, 31, and 35					36 1950
37	Figure the tax on the amount on line 18. Use the 2002 Tax Rate Schedule on page 20 of the instructions					37 1960
38	**Tax on all taxable income (including capital gains).** Enter the **smaller** of line 36 or line 37 here and on line 1a of Schedule G, Form 1041					38 1970

Draft as of 8/14/2002

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1393
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"Dbbbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001
*0020	SHORT TERM/LONG TERM CAPITAL GAIN AND LOSSES	PT I PT II	6	43 - 48	"STMb97" OR BLANK

NOTE: IF MORE THAN SIX (6) SHORT TERM AND/OR SIX (6) LONG TERM PROPERTIES NEED TO BE DESCRIBED OR ADDITIONAL INFORMATION NEEDS TO BE PROVIDED, USE FIELD #020 AS A STATEMENT (STMb97) REFERENCE FOR PART I AND II. THE STATEMENT RECORD MUST BEGIN WITH THE FIRST PROPERTY.

0030	TRANSACTION 1 DESCRIPTION OF PROPERTY	PT I 1(a)	20	49 - 68	A/N
0040	TRANSACTION 1 DATE ACQUIRED	PT I 1(b)	8	69 - 76	FORMAT: YYYYMMDD OR "A" OR BLANK
0050	TRANSACTION 1 DATE SOLD	PT I 1(c)	8	77 - 84	FORMAT: YYYYMMDD OR BLANK
0060	TRANSACTION 1 GROSS SALES PRICE	PT I 1(d)	12	85 - 96	N
0070	TRANSACTION 1 COST OR OTHER BASIS	PT I 1(e)	12	97 - 108	N
0080	TRANSACTION 1 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	109 - 120	N
0090	TRANSACTION 2 DESCRIPTION OF PROPERTY	PT I 1(a)	20	121 - 140	A/N
0100	TRANSACTION 2 DATE ACQUIRED	PT I 1(b)	8	141 - 148	FORMAT: YYYYMMDD OR "A" OR BLANK
0110	TRANSACTION 2 DATE SOLD	PT I 1(c)	8	149 - 156	FORMAT: YYYYMMDD OR BLANK
0120	TRANSACTION 2 GROSS SALES PRICE	PT I 1(d)	12	157 - 168	N
0130	TRANSACTION 2 COST OR OTHER BASIS	PT I 1(e)	12	169 - 180	N
0140	TRANSACTION 2 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	181 - 192	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0150	TRANSACTION 3 DESCRIPTION OF PROPERTY	PT I 1(a)	20	193 - 212	A/N
0160	TRANSACTION 3 DATE ACQUIRED	PT I 1(b)	8	213 - 220	FORMAT: YYYYMMDD OR "A" OR BLANK
0170	TRANSACTION 3 DATE SOLD	PT I 1(c)	8	221 - 228	FORMAT: YYYYMMDD OR BLANK
0180	TRANSACTION 3 GROSS SALES PRICE	PT I 1(d)	12	229 - 240	N
0190	TRANSACTION 3 COST OR OTHER BASIS	PT I 1(e)	12	241 - 252	N
0200	TRANSACTION 3 GAIN AND LOSS ENTIRE YEAR	PT I 1(f)	12	253 - 264	N
0210	TRANSACTION 4 DESCRIPTION OF PROPERTY	PT I 1(a)	20	265 - 284	A/N
0220	TRANSACTION 4 DATE ACQUIRED	PT I 1(b)	8	285 - 292	FORMAT: YYYYMMDD OR "A" OR BLANK
0230	TRANSACTION 4 DATE SOLD	PT I 1(c)	8	293 - 300	FORMAT: YYYYMMDD OR BLANK
0240	TRANSACTION 4 GROSS SALES PRICE	PT I 1(d)	12	301 - 312	N
0250	TRANSACTION 4 COST OR OTHER BASIS	PT I 1(e)	12	313 - 324	N
0260	TRANSACTION 4 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	325 - 336	N
0270	TRANSACTION 5 DESCRIPTION OF PROPERTY	PT I 1(a)	20	337 - 356	A/N
0280	TRANSACTION 5 DATE ACQUIRED	PT I 1(b)	8	357 - 364	FORMAT: YYYYMMDD OR "A" OR BLANK
0290	TRANSACTION 5 DATE SOLD	PT I 1(c)	8	365 - 372	FORMAT: YYYYMMDD OR BLANK
0300	TRANSACTION 5 GROSS SALES PRICE	PT I 1(d)	12	373 - 384	N
0310	TRANSACTION 5 COST OR OTHER BASIS	PT I 1(e)	12	385 - 396	N
0320	TRANSACTION 5 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	397 - 408	N
0330	TRANSACTION 6 DESCRIPTION OF PROPERTY	PT I 1(a)	20	409 - 428	A/N
0340	TRANSACTION 6 DATE ACQUIRED	PT I 1(b)	8	429 - 436	FORMAT: YYYYMMDD OR "A" OR BLANK
0350	TRANSACTION 6 DATE SOLD	PT I 1(c)	8	437 - 444	FORMAT: YYYYMMDD OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0360	TRANSACTION 6 GROSS SALES PRICE	PT I 1(d)	12	445 - 456	N
0370	TRANSACTION 6 COST OR OTHER BASIS	PT I 1(e)	12	457 - 468	N
0380	TRANSACTION 6 GAIN OR LOSS ENTIRE YEAR	PT I 1(f)	12	469 - 480	N
0750	SHORT-TERM CAPITAL GAIN OR LOSS ENTIRE YEAR	PT I 2(f)	12	481 - 492	N
0760	SHORT-TERM GAIN OR LOSS FROM PARTNERSHIPS, S CORP. AND OTHER FIDUCIARIES ENTIRE YEAR	PT I 3(f)	12	493 - 504	N
0780	SHORT-TERM CAPITAL LOSS CARRYOVER ENTIRE YEAR	PT I 4(f)	12	505 - 516	N ***
0790	NET SHORT-TERM GAIN OR LOSS ENTIRE YEAR	PT I 5(f)	12	517 - 528	N
0800	TRANSACTION 1 DESCRIPTION OF PROPERTY	PT II 6(a)	20	529 - 548	A/N
0810	TRANSACTION 1 DATE ACQUIRED	PT II 6(b)	8	549 - 556	FORMAT: YYYYMMDD OR "A" OR BLANK
0820	TRANSACTION 1 DATE SOLD	PT II 6(c)	8	557 - 564	FORMAT: YYYYMMDD OR BLANK
0830	TRANSACTION 1 GROSS SALES PRICE	PT II 6(d)	12	565 - 576	N
0840	TRANSACTION 1 COST OR OTHER BASIS	PT II 6(e)	12	577 - 588	N
0850	TRANSACTION 1 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	589 - 600	N
0855	TRANSACTION 1 28% RATE GAIN OR LOSS	PT II 6(g)	12	601 - 612	N
0860	TRANSACTION 2 DESCRIPTION OF PROPERTY	PT II 6(a)	20	613 - 632	A/N
0870	TRANSACTION 2 DATE ACQUIRED	PT II 6(b)	8	633 - 640	FORMAT: YYYYMMDD OR "A" OR BLANK
0880	TRANSACTION 2 DATE SOLD	PT II 6(c)	8	641 - 648	FORMAT: YYYYMMDD OR BLANK
0890	TRANSACTION 2 GROSS SALES PRICE	PT II 6(d)	12	649 - 660	N
0900	TRANSACTION 2 COST OR OTHER BASIS	PT II 6(e)	12	661 - 672	N
0910	TRANSACTION 2 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	673 - 684	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0915	TRANSACTION 2 28% RATE GAIN OR LOSS	PT II 6(g)	12	685 - 696	N
0920	TRANSACTION 3 DESCRIPTION OF PROPERTY	PT II 6(a)	20	697 - 716	A/N
0930	TRANSACTION 3 DATE ACQUIRED	PT II 6(b)	8	717 - 724	FORMAT: YYYYMMDD OR "A" OR BLANK
0940	TRANSACTION 3 DATE SOLD	PT II 6(c)	8	725 - 732	FORMAT: YYYYMMDD OR BLANK
0950	TRANSACTION 3 GROSS SALES PRICE	PT II 6(d)	12	733 - 744	N
0960	TRANSACTION 3 COST OR OTHER BASIS	PT II 6(e)	12	745 - 756	N
0970	TRANSACTION 3 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	757 - 768	N
0975	TRANSACTION 3 28% RATE GAIN OR LOSS	PT II 6(g)	12	769 - 780	N
0980	TRANSACTION 4 DESCRIPTION OF PROPERTY	PT II 6(a)	20	781 - 800	A/N
0990	TRANSACTION 4 DATE ACQUIRED	PT II 6(b)	8	801 - 808	FORMAT: YYYYMMDD OR "A" OR BLANK
1000	TRANSACTION 4 DATE SOLD	PT II 6(c)	8	809 - 816	FORMAT: YYYYMMDD OR BLANK
1010	TRANSACTION 4 GROSS SALES PRICE	PT II 6(d)	12	817 - 828	N
1020	TRANSACTION 4 COST OR OTHER BASIS	PT II 6(e)	12	829 - 840	N
1030	TRANSACTION 4 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	841 - 852	N
1035	TRANSACTION 4 28% RATE GAIN OR LOSS	PT II 6(g)	12	853 - 864	N
1040	TRANSACTION 5 DESCRIPTION OF PROPERTY	PT II 6(a)	20	865 - 884	A/N
1050	TRANSACTION 5 DATE ACQUIRED	PT II 6(b)	8	885 - 892	FORMAT: YYYYMMDD OR "A" OR BLANK
1060	TRANSACTION 5 DATE SOLD	PT II 6(c)	8	893 - 900	FORMAT: YYYYMMDD OR BLANK
1070	TRANSACTION 5 GROSS SALES PRICE	PT II 6(d)	12	901 - 912	N
1080	TRANSACTION 5 COST OR OTHER BASIS	PT II 6(e)	12	913 - 924	N
1090	TRANSACTION 5 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	925 - 936	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1095	TRANSACTION 5 28% RATE GAIN OR LOSS	PT II 6(g)	12	937 - 948	N
1100	TRANSACTION 6 DESCRIPTION OF PROPERTY	PT II 6(a)	20	949 - 968	A/N
1110	TRANSACTION 6 DATE ACQUIRED	PT II 6(b)	8	969 - 976	FORMAT: YYYYMMDD OR "A" OR BLANK
1120	TRANSACTION 6 DATE SOLD	PT II 6(c)	8	977 - 984	FORMAT: YYYYMMDD OR BLANK
1130	TRANSACTION 6 GROSS SALES PRICE	PT II 6(d)	12	985 - 996	N
1140	TRANSACTION 6 COST OR OTHER BASIS	PT II 6(e)	12	997 - 1008	N
1150	TRANSACTION 6 GAIN OR LOSS ENTIRE YEAR	PT II 6(f)	12	1009 - 1020	N
1155	TRANSACTION 6 28% RATE GAIN OR LOSS	PT II 6(g)	12	1021 - 1032	N
1580	LONG TERM CAPITAL GAIN OR LOSS ENTIRE YEAR	PT II 7(f)	12	1033 - 1044	N
1585	LONG TERM 28% RATE CAPITAL GAIN OR LOSS	PT II 7(g)	12	1045 - 1056	N
1590	LONG TERM CAPITAL GAIN OR LOSS FROM PARTNERSHIPS, S CORP. AND OTHER FIDUCIARIES ENTIRE YEAR	PT II 8(f)	12	1057 - 1068	N
1595	LONG TERM 28% GAIN OR LOSS FROM PARTNERSHIPS, ETC.	PT II 8(g)	12	1069 - 1080	N
1600	CAPITAL GAIN DISTRIBUTION ENTIRE YEAR	PT II 9(f)	12	1081 - 1092	N ***
1605	CAPITAL GAIN DISTRIBUTIONS 28% RATE GAIN	PT II 9(g)	12	1093 - 1104	N ***
1610	GAIN FROM FORM 4797 ENTIRE YEAR	PT II 10(f)	12	1105 - 1116	N ***
1615	GAIN FROM FORM 4797 28% RATE GAIN	PT II 10(g)	12	1117 - 1128	N ***
1620	LONG TERM CAPITAL LOSS CARRYOVER (SCHEDULE D) ENTIRE YEAR	PT II 11(f)	12	1129 - 1140	N ***
1625	LONG TERM CAPITAL LOSS CARRYOVER (SCHEDULE D) 28% RATE GAIN	PT II 11(g)	12	1141 - 1152	N ***
1630	NET GAIN OR LOSS 28% RATE COMBINE LINES 6 - 11	PT II 12(g)	12	1153 - 1164	N
1640	NET LONG TERM GAIN OR LOSS ENTIRE YEAR	PT II 13(f)	12	1165 - 1176	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1650	NET SHORT TERM GAIN OR LOSS (BENEFICIARIES) ENTIRE YEAR	PT III 14(1)	12	1177 - 1188	N
1660	NET SHORT TERM GAIN OR LOSS (ESTATES OR TRUSTS) ENTIRE YEAR	PT III 14(2)	12	1189 - 1200	N
1665	NET SHORT TERM GAIN OR LOSS	PT III 14(3)	12	1201 - 1212	N
1667	NET LONG TERM GAIN OR LOSS	PT III 15a(1)	12	1213 - 1224	N
1668	NET LONG TERM GAIN OR LOSS	PT III 15a(2)	12	1225 - 1236	N
1669	NET LONG-TERM GAIN OR LOSS	PT III 15a(3)	12	1237 - 1248	N
1671	NET LONG TERM GAIN OR LOSS (BENEFICIARIES) 28% RATE	PT III 15b(1)	12	1249 - 1260	N
1672	NET LONG TERM GAIN OR LOSS (ESTATES OR TRUSTS) 28% RATE	PT III 15b(2)	12	1261 - 1272	N
1673	NET LONG TERM GAIN OR LOSS (TOTAL) 28% RATE	PT III 15b(3)	12	1273 - 1284	N
1674	QUALIFIED 5 YEAR GAIN	PT III 15c(1)	12	1285 - 1296	N
1675	QUALIFIED 5 YEAR GAIN	PT III 15c(2)	12	1297 - 1308	N
1676	QUALIFIED 5 YEAR GAIN	PT III 15c(3)	12	1309 - 1320	N
1677	NET LONG TERM GAIN (BENEFICIARIES) UNRECAPTURED	PT III 15d(1)	12	1321 - 1332	N
1678	NET LONG TERM GAIN (ESTATES OR TRUSTS) UNRECAPTURED	PT III 15d(2)	12	1333 - 1344	N
1679	NET LONG TERM GAIN (TOTAL) UNRECAPTURED	PT III 15d(3)	12	1345 - 1356	N
1710	TOTAL NET GAIN OR LOSS (BENEFICIARIES)	PT III 16(1)	12	1357 - 1368	N
1720	TOTAL NET GAIN OR LOSS (ESTATES OR TRUSTS)	PT III 16(2)	12	1369 - 1380	N
1730	TOTAL NET GAIN OR LOSS (TOTAL)	PT III 16(3)	12	1381 - 1392	N
	RECORD TERMINUS CHARACTER		1	1393 - 1393	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0307
	START RECORD SENTINEL		4	5 - 8	"****"
1750	RECORD ID		6	9 - 14	"SCHbbb"
1751	SCHEDULE TYPE		6	15 - 20	"Dbbbbb"
1752	PAGE NUMBER		5	21 - 25	"PG02b"
1753	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1754	FILLER		1	35 - 35	BLANK
1755	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001
1760	NET LOSS FROM LINE 16 OR $3,000	PT IV 17	12	43 - 54	N ***
1770	TAXABLE INCOME FROM FORM 1041, LINE 22	PT V 18	12	55 - 66	N
1780	SMALLER OF LINE 15a OR 16 COLUMN (2)	PT V 19	12	67 - 78	N |
1790	AMOUNT FROM FORM 4952, LINE 4e	PT V 20	12	79 - 90	N
1800	LINE 19 MINUS 20	PT V 21	12	91 - 102	N
1810	LINE 18 MINUS LINE 21	PT V 22	12	103 - 114	N
1820	TAX ON AMOUNT ON LINE 22 FROM 2002 TAX RATE SCHEDULE	PT V 23	12	115 - 126	N |
1830	SMALLER OF LINE 18 OR $1850	PT V 24	12	127 - 138	N
1840	AMOUNT FROM LINE 22	PT V 25	12	139 - 150	N
1850	LINE 24 MINUS LINE 25	PT V 26	12	151 - 162	N
1860	QUALIFIED 5-YEAR GAIN IF ANY, FROM LINE 15c, COL. 2.	PT V 27	12	163 - 174	N |
1870	SMALLER OF LINE 26 OR LINE 27	PT V 28	12	175 - 186	N
1880	MULTIPLY LINE 28 BY 8% (.08)	PT V 29	12	187 - 198	N
1890	LINE 26 MINUS LINE 28	PT V 30	12	199 - 210	N
1900	MULTIPLY LINE 30 BY 10% (.10)	PT V 31	12	211 - 222	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1910	SMALLER OF LINE 18 OR LINE 21	PT V 32	12	223 - 234	N
1920	AMOUNT FROM LINE 26	PT V 33	12	235 - 246	N
1930	LINE 32 MINUS LINE 33	PT V 34	12	247 - 258	N
1940	MULTIPLY LINE 34 BY 20% (.20)	PT V 35	12	259 - 270	N
1950	ADD LINES 23, 29, 31 AND 35	PT V 36	12	271 - 282	N
1960	TAX ON AMOUNT ON LINE 18 FROM 2002 TAX RATE SCHEDULE	PT V 37	12	283 - 294	N
1970	TAX ON ALL TAXABLE INCOME, SMALLER OF LINE 36 OR LINE 37	PT V 38	12	295 - 306	N
	RECORD TERMINUS CHARACTER		1	307 - 307	"#"

SCHEDULE E (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Supplemental Income and Loss

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

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

OMB No. 1545-0074

2002

Attachment Sequence No. **13**

Name(s) shown on return

Your social security number

Draft as of 5/30/2002

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

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

2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:
- 14 days **or**
- 10% of the total days rented at fair rental value?

(See page E-1.)

	Yes	No
A	0070	0075
B	0080	0085
C	0090	0095

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

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

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

Part II Income or Loss From Partnerships and S Corporations

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

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

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

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

Part III Income or Loss From Estates and Trusts

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

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

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

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

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

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

Part V Summary

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

Draft as of 5/30/2002

SECTION 1.18 SCHEDULE E - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1398
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"Ebbbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	PROPERTY KIND	A-1	37	43 - 79	A/N
0020	PROPERTY ADDRESS	A-1	37	80 - 116	A/N
0030	PROPERTY KIND	B-1	37	117 - 153	A/N
0040	PROPERTY ADDRESS	B-1	37	154 - 190	A/N
0050	PROPERTY KIND	C-1	37	191 - 227	A/N
0060	PROPERTY ADDRESS	C-1	37	228 - 264	A/N
0070	PERSONAL USE - YES BOX	A-2	1	265 - 265	"X" OR BLANK
0075	PERSONAL USE - NO BOX	A-2	1	266 - 266	"X" OR BLANK
0080	PERSONAL USE 14 DAYS - YES BOX	B-2	1	267 - 267	"X" OR BLANK
0085	PERSONAL USE 14 DAYS - NO BOX	B-2	1	268 - 268	"X" OR BLANK
0090	PERSONAL USE 10% - YES BOX	C-2	1	269 - 269	"X" OR BLANK
0095	PERSONAL USE 10% - NO BOX	C-2	1	270 - 270	"X" OR BLANK
0100	RENTS RECEIVED A	A-3	12	271 - 282	N
0110	RENTS RECEIVED B	B-3	12	283 - 294	N
0120	RENTS RECEIVED C	C-3	12	295 - 306	N
0130	TOTAL RENTS RECEIVED	3	12	307 - 318	N
0140	ROYALTIES RECEIVED A	A-4	12	319 - 330	N
0150	ROYALTIES RECEIVED B	B-4	12	331 - 342	N
0160	ROYALTIES RECEIVED C	C-4	12	343 - 354	N
0170	TOTALY ROYALTIES REC'D	4	12	355 - 366	N
0180	ADVERTISING A	A-5	12	367 - 378	N
0190	ADVERTISING B	B-5	12	379 - 390	N

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

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

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1184
	START RECORD SENTINEL		4	5 - 8	"****"
1000	RECORD ID		6	9 - 14	"SCHbbb"
1001	SCHEDULE TYPE		6	15 - 20	"Ebbbbb"
1002	PAGE NUMBER		5	21 - 25	"PG02b"
1003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1004	FILLER		1	35 - 35	BLANK
1005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
*1010	PART/S-CORP NAME A	27A(a)	34	43 - 76	A/N OR "STMbnn"
+1020	PART/S-CORP IND	27A(b)	1	77 - 77	"P" OR "S" OR BLANK
+1030	FOREIGN PARTNER	27A(c)	1	78 - 78	"X" OR BLANK
+1040	PART/S-CORP EIN	27A(d)	9	79 - 87	N
+1050	ALL IS AT RISK	27A(e)	1	88 - 88	"X" OR BLANK
+1060	SOME IS NOT AT RISK	27A(f)	1	89 - 89	"X" OR BLANK
1070	PART/S-CORP PASSIVE F8582 LOSS	27A(g)	12	90 - 101	N ***
+1080	PART/S-CORP PASSIVE SCH K-1 INCOME	27A(h)	12	102 - 113	N
+1090	PYA INDICATOR	27A(h)	3	114 - 116	"PYA" OR BLANK
+1100	PART/S-CORP NONPASSIVE SCH K-1 LOSS	27A(i)	12	117 - 128	N
+1110	PYA INDICATOR	27A(i)	3	129 - 131	"PYA" OR BLANK
+1120	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	27A(j)	12	132 - 143	N
+1130	PART/S-CORP NONPASSIVE SCH K-1 INCOME	27A(k)	12	144 - 155	N
+1140	PYA INDICATOR	27A(k)	3	156 - 158	"PYA" OR BLANK
1150	PART/S-CORP NAME B	27B(a)	34	159 - 192	A/N
1160	PART/S-CORP IND	27B(b)	1	193 - 193	"P" OR "S" OR BLANK
1170	FOREIGN PARTNER	27B(c)	1	194 - 194	"X" OR BLANK
1180	PART/S-CORP EIN	27B(d)	9	195 - 203	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1190	ALL IS AT RISK	27B(e)	1	204 - 204	"X" OR BLANK
1200	SOME IS NOT AT RISK	27B(f)	1	205 - 205	"X" OR BLANK
1210	PART/S-CORP PASSIVE F8582 LOSS	27B(g)	12	206 - 217	N
1220	PART/S-CORP PASSIVE SCH K-1 INCOME	27B(h)	12	218 - 229	N
1230	PYA INDICATOR	27B(h)	3	230 - 232	"PYA" OR BLANK
1240	PART/S-CORP NONPASSIVE SCH K-1 LOSS	27B(i)	12	233 - 244	N
1250	PYA INDICATOR	27B(i)	3	245 - 247	"PYA" OR BLANK
1260	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	27B(j)	12	248 - 259	N
1270	PART/S-CORP NONPASSIVE SCH K-1 INCOME	27B(k)	12	260 - 271	N
1280	PYA INDICATOR	27B(k)	3	272 - 274	"PYA" OR BLANK
1290	PART/S-CORP NAME C	27C(a)	34	275 - 308	A/N
1300	PART/S-CORP IND	27C(b)	1	309 - 309	"P" OR "S" OR BLANK
1310	FOREIGN PARTNER	27C(c)	1	310 - 310	"X" OR BLANK
1320	PART/S-CORP EIN	27C(d)	9	311 - 319	N
1330	ALL IS AT RISK	27C(e)	1	320 - 320	"X" OR BLANK
1340	SOME IS NOT AT RISK	27C(f)	1	321 - 321	"X" OR BLANK
1350	PART/S-CORP PASSIVE F8582 LOSS	27C(g)	12	322 - 333	N
1360	PART/S-CORP PASSIVE SCH K-1 INCOME	27S(h)	12	334 - 345	N
1370	PYA INDICATOR	27C(h)	3	346 - 348	"PYA" OR BLANK
1380	PART/S-CORP NONPASSIVE SCH K-1 LOSS	27C(i)	12	349 - 360	N
1390	PYA INDICATOR	27C(i)	3	361 - 363	"PYA" OR BLANK
1400	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	27B(j)	12	364 - 375	N
1410	PART/S-CORP NONPASSIVE SCH K-1 INCOME	27C(k)	12	376 - 387	N
1420	PYA INDICATOR	27C(k)	3	388 - 390	"PYA" OR BLANK
1430	PART/S-CORP NAME D	27D(a)	34	391 - 424	A/N
1440	PART/S-CORP IND	27D(b)	1	425 - 425	"P" OR "S" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1450	FOREIGN PARTNER	27D(c)	1	426 - 426	"X" OR BLANK
1460	PART/S-CORP EIN	27D(d)	9	427 - 435	N
1470	ALL IS AT RISK	27D(e)	1	436 - 436	"X" OR BLANK
1480	SOME IS NOT AT RISK	27D(f)	1	437 - 437	"X" OR BLANK
1490	PART/S-CORP PASSIVE F8582 LOSS	27D(g)	12	438 - 449	N
1500	PART/S-CORP PASSIVE SCH K-1 INCOME	27D(h)	12	450 - 461	N
1510	PYA INDICATOR	27D(h)	3	462 - 464	"PYA" OR BLANK
1520	PART/S-CORP NONPASSIVE SCH K-1 LOSS	27D(i)	12	465 - 476	N
1530	PYA INDICATOR	27D(i)	3	477 - 479	"PYA" OR BLANK
1540	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	27B(j)	12	480 - 491	N
1550	PART/S-CORP NONPASSIVE SCH K-1 INCOME	27D(k)	12	492 - 503	N
1560	PYA INDICATOR	27D(k)	3	504 - 506	"PYA" OR BLANK
1570	PART/S-CORP NAME E	27E(a)	34	507 - 540	A/N
1580	PART/S-CORP IND	27E(b)	1	541 - 541	"P" OR "S" OR BLANK
1590	FOREIGN PARTNER	27E(c)	1	542 - 542	"X" OR BLANK
1600	PART/S-CORP EIN	27E(d)	9	543 - 551	N
1610	ALL IS AT RISK	27E(e)	1	552 - 552	"X" OR BLANK
1620	SOME IS NOT AT RISK	27E(f)	1	553 - 553	"X" OR BLANK
1630	PART/S-CORP PASSIVE F8582 LOSS	27E(g)	12	554 - 565	N
1640	PART/S-CORP PASSIVE SCH K-1 INCOME	27E(h)	12	566 - 577	N
1650	PYA INDICATOR	27E(h)	3	578 - 580	"PYA" OR BLANK
1660	PART/S-CORP NONPASSIVE SCH K-1 LOSS	27E(i)	12	581 - 592	N
1670	PYA INDICATOR	27E(i)	3	593 - 595	"PYA" OR BLANK
1680	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	27E(j)	12	596 - 607	N
1690	PART/S-CORP NONPASSIVE SCH K-1 INCOME	27E(k)	12	608 - 619	N
1700	PYA INDICATOR	27E(k)	3	620 - 622	"PYA" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1710	TOTAL PART/S-CORP SCH K-1 PASSIVE INC	28a(h)	12	623 - 634	N
1720	TOTAL PART/S-CORP SCH K-1 NONPASSIVE INC	28a(k)	12	635 - 646	N
1730	TOTAL PASSIVE F8582 LOSS	28b(g)	12	647 - 658	N
1740	TOTAL NONPASSIVE SCH K-1 LOSS	28b(i)	12	659 - 670	N
1750	TOTAL NONPASSIVE SEC 179 DEDUCTION	28b(j)	12	671 - 682	N
1760	TOT PART/S-CORP INCOME	29	12	683 - 694	N
1770	TOT PART/S-CORP LOSS AND SEC 179 DEDUCTION	30	12	695 - 706	N ***
1780	NET PART/S-CORP INCOME OR LOSS	31	12	707 - 718	N
*1790	ESTATE/TRUST NAME A	32A(a)	56	719 - 774	A/N OR "STMbnn"
+1800	ESTATE/TRUST EIN	32A(b)	9	775 - 783	N
1810	PASSIVE F8582 LOSS	32A(c)	12	784 - 795	N ***
+1820	PASSIVE SCH K-1 INCOME	32A(d)	12	796 - 807	N
+1830	NONPASSIVE SCH K-1 LOSS	32A(e)	12	808 - 819	N
+1840	NONPASSIVE SCH K-1 INC	32A(f)	12	820 - 831	N
1850	ESTATE/TRUST NAME B	32B(a)	56	832 - 887	A/N
1860	ESTATE/TRUST EIN	32B(b)	9	888 - 896	N
1870	PASSIVE F8582 LOSS	32B(c)	12	897 - 908	N
1880	PASSIVE SCH K-1 INCOME	32B(d)	12	909 - 920	N
1890	NONPASSIVE SCH K-1 LOSS	32B(e)	12	921 - 932	N
1900	NONPASSIVE SCH K-1 INC	32B(f)	12	933 - 944	N
1970	TOTAL PASSIVE SCH K-1 INCOME	33a(d)	12	945 - 956	N
1980	TOTAL NONPASSIVE SCH K-1 INCOME	33a(f)	12	957 - 968	N
1990	TOTAL PASSIVE F8582 LOSS	33b(c)	12	969 - 980	N
2000	TOTAL NONPASSIVE SCH K-1 LOSS	33b(e)	12	981 - 992	N
2010	TOT ESTATE/TRUST INCOME	34	12	993 - 1004	N
2020	TOT ESTATE/TRUST LOSS	35	12	1005 - 1016	N ***

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2030	SCH K-1 ES PAYMENTS LITERAL	36	18	1017 - 1034	"ESbPAYMENTbCLAIMED" OR BLANK
2040	SCH K-1 ES PAYMENTS AMOUNT	36	12	1035 - 1046	N
2050	TOTAL ESTATE/TRUST NET INCOME/LOSS	36	12	1047 - 1058	N
*2060	REMIC NAME	37(a)	20	1059 - 1078	A/N OR "STMbnn"
+2070	REMIC EIN	37(b)	9	1079 - 1087	N
+2080	REMIC EXCESS INCLUSION	37(c)	12	1088 - 1099	N
+2090	REMIC SCH Q TAXABLE INCOME NET LOSS	37(d)	12	1100 - 1111	N
+2100	REMIC SCH Q LINE 3 INCOME	37(e)	12	1112 - 1123	N
2110	TOTAL REMIC INCOME	38	12	1124 - 1135	N
2120	NET FARM RENTAL INCOME/LOSS	39	12	1136 - 1147	N
2130	TOTAL INCOME (LOSS)	40	12	1148 - 1159	N
2140	FARMING/FISHING INCOME	41	12	1160 - 1171	N
2150	REAL ESTATE PROFESSIONALS	42	12	1172 - 1183	N
	RECORD TERMINUS CHARACTER		1	1184 - 1184	"#"

SCHEDULE F (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

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

► See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

2002

Attachment Sequence No. **14**

Name of proprietor

Social security number (SSN) 0010

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

B Enter code from Part IV ► 0030

D Employer ID number (EIN), if any 0070 NO ENTRY

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

0080 0085

E Did you "materially participate" in the operation of this business during 2002? If "No," see page F-2 for limit on passive losses. ☐ Yes ☐ No

Draft as of 7/23/2002

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

1	Sales of livestock and other items you bought for resale	1	0110				
2	Cost or other basis of livestock and other items reported on line 1	2	0120				
3	Subtract line 2 from line 1				3	0130	
4	Sales of livestock, produce, grains, and other products you raised				4	0140	
5a	Total cooperative distributions (Form(s) 1099-PATR)	5a	0150	5b Taxable amount	5b	0160	
6a	Agricultural program payments (see page F-2)	6a	0170	6b Taxable amount	6b	0180	
7	Commodity Credit Corporation (CCC) loans (see page F-3):						
a	CCC loans reported under election				7a	0190	@0200
b	CCC loans forfeited	7b	0210	7c Taxable amount	7c	0220	
8	Crop insurance proceeds and certain disaster payments (see page F-3):						
a	Amount received in 2002	8a	0230	8b Taxable amount	8b	0240	
@0250 c	If election to defer to 2003 is attached, check here ► ☐ 0260			8d Amount deferred from 2001	8d	0270	
9	Custom hire (machine work) income				9	0280	
10	Other income, including Federal and state gasoline or fuel tax credit or refund (see page F-3)				10	0290	
11	**Gross income.** Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from page 2, line 51 ►				11	0300	

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

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

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

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

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

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

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

Draft as of 7/23/2002

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

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

Part IV Principal Agricultural Activity Codes

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

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

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

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

Crop Production

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

Animal Production

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

Forestry and Logging

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0835
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"Fbbbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	SOCIAL SECURITY NUMBER		9	43 - 51	NO ENTRY
0020	PRINCIPAL PRODUCT	A	50	52 - 101	A/N
0030	PRINCIPAL AGRICULTURAL CODE	B	6	102 - 107	A/N
0040	ACCOUNTING METHOD (CASH)	C 1	1	108 - 108	"X" OR BLANK
0050	ACCOUNTING METHOD (ACCRUAL)	C 2	1	109 - 109	"X" OR BLANK
0070	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	110 - 118	NO ENTRY |
0080	MATERIALLY PARTICIPATE YES BOX	E	1	119 - 119	"X" OR BLANK
0085	MATERIALLY PARTICIPATE - NO BOX	E	1	120 - 120	"X" OR BLANK
0110	SALES OF LIVESTOCK	PT I 1	12	121 - 132	N
0120	COST OF LIVESTOCK	PT I 2	12	133 - 144	N
0130	LINE 1 MINUS LINE 2	PT I 3	12	145 - 156	N
0140	SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS	PT I 4	12	157 - 168	N
0150	TOTAL COOPERATIVE DISTRIBUTIONS	PT I 5a	12	169 - 180	N
0160	TOTAL COOPERATIVE TAXABLE AMOUNT	PT I 5b	12	181 - 192	N
0170	AGRICULTURAL PROGRAM PAYMENTS	PT I 6a	12	193 - 204	N
0180	AGRICULTURAL PROGRAM TAXABLE AMOUNT	PT I 6b	12	205 - 216	N

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

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

NOTE: IF MORE THAN SIX (6) EXPLANATIONS FOR PART II ARE NECESSARY OR THE SPACE ALLOWED IS INSUFFICIENT USE FIELD *0580 AS A STATEMENT (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH THE FIRST EXPLANATION.

0590	OTHER EXPENSES (SPECIFY)	PT II 34a	15	644 - 658	A/N

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0259
	START RECORD SENTINEL		4	5 - 8	"****"
0770	RECORD ID		6	9 - 14	"SCHbbb"
0771	SCHEDULE TYPE		6	15 - 20	"Fbbbbb"
0772	PAGE NUMBER		5	21 - 25	"PG02b"
0773	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0774	FILLER		1	35 - 35	BLANK
0775	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0780	SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS	PT III 38	12	43 - 54	N
0790	TOTAL COOPERATIVE DISTRIBUTIONS	PT III 39a	12	55 - 66	N
0800	TOTAL COOPERATIVE TAXABLE AMOUNT	PT III 39b	12	67 - 78	N
0810	AGRICULTURAL PROGRAM PAYMENTS	PT III 40a	12	79 - 90	N
0820	AGRICULTURAL PROGRAM TAXABLE AMOUNT	PT III 40b	12	91 - 102	N
0830	CCC LOANS REPORTED UNDER ELECTION	PT III 41a	12	103 - 114	N
0840	CCC LOANS FORFEITED OR REPAID WITH CERTIFICATES	PT III 41b	12	115 - 126	N
0850	CCC LOANS FORFEITED TAXABLE AMOUNT	PT III 41c	12	127 - 138	N
0860	CROP INSURANCE PROCEEDS	PT III 42	12	139 - 150	N
0870	CUSTOM HIRE INCOME	PT III 43	12	151 - 162	N
0880	OTHER INCOME INCLUDING FEDERAL AND STATE GASOLINE OR FUEL TAX	PT III 44	12	163 - 174	N
0890	ADD AMOUNTS FOR LINES 38-44	PT III 45	12	175 - 186	N
0900	INVENTORY OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS BEGINNING OF YEAR	PT III 46	12	187 - 198	N
0910	COST OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS DURING OF YEAR	PT III 47	12	199 - 210	N

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

SCHEDULE H (Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Household Employment Taxes

(For Social Security, Medicare, Withheld Income, and Federal Unemployment (FUTA) Taxes)

► **Attach to Form 1040, 1040NR, 1040-SS, or 1041.**

► **See separate instructions.**

OMB No. 1545-0074

2002

Attachment Sequence No. **44**

Name of employer 0015/NO ENTRY

0010

Social security number 0020/NO ENTRY

Employer identification number 0030

Draft as of 7/31/2002

A Did you pay **any one** household employee cash wages of $1,300 or more in 2002? (If any household employee was your spouse, your child under age 21, your parent, or anyone under age 18, see the line A instructions on page 3 before you answer this question.)

0040 ☐ **Yes.** Skip lines B and C and go to line 1.
0045 ☐ **No.** Go to line B.

B Did you withhold Federal income tax during 2002 for any household employee?

0050 ☐ **Yes.** Skip line C and go to line 5.
0055 ☐ **No.** Go to line C.

C Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2001 or 2002 to household employees? (**Do not** count cash wages paid in 2001 or 2002 to your spouse, your child under age 21, or your parent.)

0060 ☐ **No.** **Stop.** Do not file this schedule.
0065 ☐ **Yes.** Skip lines 1-9 and go to line 10 on the back.

Part I Social Security, Medicare, and Income Taxes

1	Total cash wages subject to social security taxes (see page 3)	1 0070			
2	Social security taxes. Multiply line 1 by 12.4% (.124)			2	0080
3	Total cash wages subject to Medicare taxes (see page 3)	3 0090			
4	Medicare taxes. Multiply line 3 by 2.9% (.029)			4	0100
5	Federal income tax withheld, if any			5	0110
6	**Total social security, Medicare, and income taxes** (add lines 2, 4, and 5)		0115	6	0120
7	Advance earned income credit (EIC) payments, if any			7	0130
8	**Net taxes** (subtract line 7 from line 6)			8	0140

9 Did you pay **total** cash wages of $1,000 or more in **any** calendar **quarter** of 2001 or 2002 to household employees? (**Do not** count cash wages paid in 2001 or 2002 to your spouse, your child under age 21, or your parent.)

0150 ☐ **No.** **Stop.** Enter the amount from line 8 above on Form 1040, line 60. If you are not required to file Form 1040, see the line 9 instructions on page 4.

0155 ☐ **Yes.** Go to line 10 on the back.

Part II Federal Unemployment (FUTA) Tax

			Yes	No	
10	Did you pay unemployment contributions to only one state?	10	0170	0175	N/E
11	Did you pay all state unemployment contributions for 2002 by April 15, 2003? Fiscal year filers, see page 4	11	0180	0185	N/E
12	Were all wages that are taxable for FUTA tax also taxable for your state's unemployment tax?	12	0190	0195	N/E

Next: If you checked the "**Yes**" box on **all** the lines above, complete Section A.
If you checked the "**No**" box on **any** of the lines above, skip Section A and complete Section B.

Section A

13	Name of the state where you paid unemployment contributions ▶ 0200			
14	State reporting number as shown on state unemployment tax return ▶ 0210			
15	Contributions paid to your state unemployment fund (see page 4)	15 0220		
16	Total cash wages subject to FUTA tax (see page 4)		16	0230
17	**FUTA tax.** Multiply line 16 by .008. Enter the result here, skip Section B, and go to line 26		17	0240

Section B

18 Complete all columns below that apply (if you need more space, see page 4):

(a) Name of state	(b) State reporting number as shown on state unemployment tax return	(c) Taxable wages (as defined in state act)	(d) State experience rate period From	(d) State experience rate period To	(e) State experience rate	(f) Multiply col. (c) by .054	(g) Multiply col. (c) by col. (e)	(h) Subtract col. (g) from col. (f). If zero or less, enter -0-.	(i) Contributions paid to state unemployment fund
0250	0260	0270	0280	0285	0290	0300	0310	0320	0330
0340	0350	0360	0370	0375	0380	0390	0400	0410	0420

19	Totals		19	0440 0450
20	Add columns (h) and (i) of line 19	20 0460		
21	Total cash wages subject to FUTA tax (see the line 16 instructions on page 4)		21	0470
22	Multiply line 21 by 6.2% (.062)		22	0480
23	Multiply line 21 by 5.4% (.054)	23 0490		
24	Enter the **smaller** of line 20 or line 23		24	0500
25	**FUTA tax.** Subtract line 24 from line 22. Enter the result here and go to line 26		25	0510

NOTE

Part III Total Household Employment Taxes

26	Enter the amount from line 8	26	0520
27	Add line 17 (or line 25) and line 26	27	0530

28 Are you required to file Form 1040?

0540 ☐ **Yes.** **Stop.** Enter the amount from line 27 above on Form 1040, line 60. **Do not** complete Part IV below.

0550 ☐ **No.** You may have to complete Part IV. See page 4 for details.

Part IV Address and Signature—Complete this part **only** if required. See the line 28 instructions on page 4.

Address (number and street) or P.O. box if mail is not delivered to street address | Apt., room, or suite no.

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

Under penalties of perjury, I declare that I have examined this schedule, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete. No part of any payment made to a state unemployment fund claimed as a credit was, or is to be, deducted from the payments to employees.

▶ Employer's signature ▶ Date

Draft as of 7/31/2002

SECTION 1.24 SCHEDULE H - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0216
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"Hbbbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	EMPLOYER NAME		35	43 - 77	A/N
0015	EMPLOYER NAME CONTROL		4	78 - 81	NO ENTRY
0020	EMPLOYER SSN		9	82 - 90	NO ENTRY
0030	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	91 - 99	N
0040	CASH WAGE OVER $1300 PAID YEARLY - YES BOX	A	1	100 - 100	"X" OR BLANK
0045	CASH WAGE OVER $1300 PAID YEARLY - NO BOX	A	1	101 - 101	"X" OR BLANK
0050	FEDERAL INCOME TAX WITHHELD - YES BOX	B	1	102 - 102	"X" OR BLANK
0055	FEDERAL INCOME TAX WITHHELD - NO BOX	B	1	103 - 103	"X" OR BLANK
0060	CASH WAGE OVER $1000 PAID QUARTERLY - NO BOX	C	1	104 - 104	"X" OR BLANK
0065	CASH WAGE OVER $1000 PAID QUARTERLY - YES BOX	C	1	105 - 105	"X" OR BLANK
0070	SOCIAL SECURITY WAGES	1	12	106 - 117	N
0080	SOCIAL SECURITY TAX	2	12	118 - 129	N
0090	MEDICARE WAGES	3	12	130 - 141	N
0100	MEDICARE TAX	4	12	142 - 153	N
0110	FEDERAL INCOME TAX WITHHELD	5	12	154 - 165	N
0115	DISABILITY AMOUNT	6	12	166 - 177	N
0120	TOTAL SOCIAL SECURITY, MEDICARE AND INCOME TAXES	6	12	178 - 189	N
0130	ADVANCE EIC PAYMENT	7	12	190 - 201	N

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0422
	START RECORD SENTINEL		4	5 - 8	"****"
0160	RECORD ID		6	9 - 14	"SCHbbb"
0161	SCHEDULE TYPE		6	15 - 20	"Hbbbbb"
0162	PAGE NUMBER		5	21 - 25	"PG02b"
0163	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0164	FILLER		1	35 - 35	BLANK
0165	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0170	ONE STATE ONLY CONTRIBUTIONS YES BOX	10	1	43 - 43	"X" OR BLANK
0175	ONE STATE ONLY CONTRIBUTIONS NO BOX	10	1	44 - 44	NO ENTRY
0180	TOTAL CONTRIBUTIONS PAID BY APRIL 15 YES BOX	11	1	45 - 45	"X" OR BLANK
0185	TOTAL CONTRIBUTIONS PAID BY APRIL 15 NO BOX	11	1	46 - 46	NO ENTRY
0190	TAXABLE WAGES FOR FUTA ALSO TAXABLE FOR STATE YES BOX	12	1	47 - 47	"X" OR BLANK
0195	TAXABLE WAGES FOR FUTA ALSO TAXABLE FOR STATE NO BOX	12	1	48 - 48	NO ENTRY
0200	NAME OF STATE WHERE CONTRIBUTIONS PAID	13	2	49 - 50	STANDARD POSTAL STATE ABBREVIATIONS
0210	STATE REPORTING NUMBER	14	15	51 - 65	A/N
0220	CONTRIBUTIONS PAID TO STATE FUND	15	12	66 - 77	N OR "0%bRATE"
0230	TOTAL TAXABLE WAGES FOR FUTA (SECTION A)	16	12	78 - 89	N
0240	FUTA TAX	17	12	90 - 101	N
0250	STATE NAME 1	18(a)	2	102 - 103	NO ENTRY
0260	STATE REPORTING NUMBER 1	18(b)	15	104 - 118	NO ENTRY
0270	TAXABLE PAYROLL FOR CONTRIBUTIONS 1	18(c)	12	119 - 130	NO ENTRY
0280	BEGINNING DATE OF STATE EXPERIENCE RATE PERIOD 1	18(d)	8	131 - 138	NO ENTRY
0285	ENDING DATE OF STATE EXPERIENCE RATE PERIOD 1	18(d)	8	139 - 146	NO ENTRY
0290	STATE EXPERIENCE RATE 1	18(e)	6	147 - 152	NO ENTRY

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

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

SCHEDULE J (Form 1041)

Department of the Treasury
Internal Revenue Service

Accumulation Distribution for Certain Complex Trusts

► **Attach to Form 1041.**

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

OMB No. 1545-0092

2002

Name of trust

Employer identification number

Draft as of 8/14/2002

Part I Accumulation Distribution in 2002

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

1 Other amounts paid, credited, or otherwise required to be distributed for 2002 (from Schedule B of Form 1041, line 10)			1	0020
2 Distributable net income for 2002 (from Schedule B of Form 1041, line 7)	2	0030		
3 Income required to be distributed currently for 2002 (from Schedule B of Form 1041, line 9)	3	0040		
4 Subtract line 3 from line 2. If zero or less, enter -0-			4	0050
5 Accumulation distribution for 2002. Subtract line 4 from line 1			5	0060

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

Note: *If the distribution is thrown back to more than five years (starting with the earliest applicable tax year beginning after 1968), attach additional schedules. (If the trust was a simple trust, see Regulations section 1.665(e)-1A(b).)*		**Throwback year ending** 0070	**Throwback year ending** 0200	**Throwback year ending** 0330	**Throwback year ending** 0460	**Throwback year ending** 0590
6 Distributable net income (see page 33 of the instructions)	6	0080	0210	0340	0470	0600
7 Distributions (see page 33 of the instructions)	7	0090	0220	0350	0480	0610
8 Subtract line 7 from line 6	8	0100	0230	0360	0490	0620
9 Enter amount from page 2, line 25 or line 31, as applicable	9	0110	0240	0370	0500	0630
10 Undistributed net income Subtract line 9 from line 8	10	0120	0250	0380	0510	0640
11 Enter amount of prior accumulation distributions thrown back to any of these years	11	0130	0260	0390	0520	0650
12 Subtract line 11 from line 10	12	0140	0270	0400	0530	0660
13 Allocate the amount on line 5 to the earliest applicable year first. Do not allocate an amount greater than line 12 for the same year (see page 35 of the instructions)	13	0150	0280	0410	0540	0670
14 Divide line 13 by line 10 and multiply result by amount on line 9	14	0160	0290	0420	0550	0680
15 Add lines 13 and 14	15	0170	0300	0430	0560	0690
16 Tax-exempt interest included on line 13 (see page 35 of the instructions)	16	0180	0310	0440	0570	0700
17 Subtract line 16 from line 15	17	0190	0320	0450	0580	0710

For Paperwork Reduction Act Notice, see the Instructions for Form 1041. Cat. No. 11382Z **Schedule J (Form 1041) 2002**

Part III **Taxes Imposed on Undistributed Net Income** (Enter the applicable throwback years below.) (See page 35 of the instructions.)

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

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

Part IV **Allocation to Beneficiary**

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

Beneficiary's name 1490

Identifying number 1500

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

City, state, and ZIP code 1520 1530 1540

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

Draft as of 8/14/2002

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0843
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"Jbbbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0020	AMOUNTS REQUIRED (SCHEDULE B)	PT I 1	12	43 - 54	N
0030	DISTRIBUTABLE NET INCOME (SCHEDULE B)	PT I 2	12	55 - 66	N
0040	INCOME REQUIRED (SCHEDULE B)	PT I 3	12	67 - 78	N
0050	LINE 2 MINUS LINE 3	PT I 4	12	79 - 90	N
0060	ACCUMULATION DISTRIBUTION	PT I 5	12	91 - 102	N
0070	THROWBACK YEAR ENDING	PT II (a)	4	103 - 106	YYYY
0080	DISTRIBUTABLE NET INCOME	PT II 6(a)	12	107 - 118	N
0090	DISTRIBUTIONS	PT II 7(a)	12	119 - 130	N
0100	LINE 6 MINUS LINE 7	PT II 8(a)	12	131 - 142	N
0110	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(a)	12	143 - 154	N
0120	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(a)	12	155 - 166	N
0130	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(a)	12	167 - 178	N
0140	LINE 10 MINUS LINE 11	PT II 12(a)	12	179 - 190	N
0150	ALLOCATE THE AMOUNT ON LINE 5 TO THE EARLIEST APPLICABLE YEAR	PT II 13(a)	12	191 - 202	N

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

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

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

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

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

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

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1480	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(e)	12	831 - 842	N
1490	BENEFICIARY'S NAME	PT IV	35	843 - 877	A/N OR ENTER "SEE STATEMENT ATTACHED" (LEFT-JUSTIFIED AND BLANK FILLED)

NOTE: IF REPORTING FOR MORE THAN 1 BENEFICIARY, USE FIELD #1780 (STATEMENT FOR SCHEDULE J) BELOW, TO ATTACH THE INFORMATION CORRESPONDING TO ALL OF THE BENEFICIARIES. SEE SEC. 3 IN THIS PUBLICATION FOR SPECIFIC INFORMATION ABOUT HOW TO USE "STMb98".

1500	(BENEFICIARY'S) IDENTIFYING NUMBER	PT IV	9	878 - 886	N
1510	BENEFICIARY'S ADDRESS	PT IV	35	887 - 921	A/N
1520	BENEFICIARY'S CITY	PT IV	22	922 - 943	A/N
1530	BENEFICIARY'S STATE	PT IV	2	944 - 945	A/N
1540	ZIP CODE (BENEFICIARY'S)	PT IV	12	946 - 957	N OR nnnnnbbbbbbb OR nnnnnnnbbbbbbb OR BLANK
1550	THROWBACK YEAR END	PT IV 32	4	958 - 961	YYYY
1560	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 32(a)	12	962 - 973	N
1570	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 32(b)	12	974 - 985	N
1580	AMOUNT FROM LINE 16 ALLOCATED TO THIS BENEFICIARY	PT IV 32(c)	12	986 - 997	N
1590	THROWBACK YEAR END	PT IV 33	4	998 - 1001	YYYY
1600	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 33(a)	12	1002 - 1013	N
1610	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 33(b)	12	1014 - 1025	N
1620	AMOUNT FROM LINE 16 ALLOCATED TO THIS BENEFICIARY	PT IV 33(c)	12	1026 - 1037	N
1630	THROWBACK YEAR END	PT IV 34	4	1038 - 1041	YYYY
1640	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 34(a)	12	1042 - 1053	N
1650	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 34(b)	12	1054 - 1065	N

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

SCHEDULE K-1 (Form 1041)

Department of the Treasury
Internal Revenue Service

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

for the calendar year 2002, or fiscal year
beginning 0020 , 2002, ending 0030 , 20 .....

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

OMB No. 1545-0092

2002

Name of trust or decedent's estate
0040

0050/NO ENTRY
0060

☐ Amended K-1
☐ Final K-1

Beneficiary's identifying number ► 0070

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

Estate's or trust's EIN ► 0140

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

(a) Allocable share item		(b) Amount	(c) Calendar year 2002 Form 1040 filers enter the amounts in column (b) on:
1 Interest	1	0210***	Schedule B, Part I, line 1
2 Ordinary dividends	2	0220***	Schedule B, Part II, line 5
3 Net short-term capital gain	3	0230	Schedule D, line 5
4 Net long-term capital gain: a Total for year	4a	0235	Schedule D, line 12, column (f)
b 28% rate gain	4b	0237	Schedule D, line 12, column (g)
c Qualified 5-year gain	4c	0239	Line 5 of the worksheet for Schedule D, line 29
d Unrecaptured section 1250 gain	4d	0240	Line 11 of the worksheet for Schedule D, line 19
5a Annuities, royalties, and other nonpassive income before directly apportioned deductions	5a	0250	Schedule E, Part III, column (f)
b Depreciation	5b	0260	Include on the applicable line of the appropriate tax form
c Depletion	5c	0270	
d Amortization	5d	0280	
6a Trade or business, rental real estate, and other rental income before directly apportioned deductions (see instructions)	6a	0290	Schedule E, Part III
b Depreciation	6b	0300	Include on the applicable line of the appropriate tax form
c Depletion	6c	0310	
d Amortization	6d	0320	
7 Income for minimum tax purposes	7	0330	
8 Income for regular tax purposes (add lines 1, 2, 3, 4a, 5a, and 6a)	8	0340	
9 Adjustment for minimum tax purposes (subtract line 8 from line 7)	9	0350	Form 6251, line 14
10 Estate tax deduction (including certain generation-skipping transfer taxes)	10	0360	Schedule A, line 27
11 Foreign taxes	11	0370	Form 1040, line 45 or Schedule A, line 8
12 Adjustments and tax preference items (itemize):			
a Accelerated depreciation	12a	0380	Include on the applicable line of Form 6251
b Depletion	12b	0390	
c Amortization	12c	0400	
d Exclusion items	12d	0410	2003 Form 8801
13 Deductions in the final year of trust or decedent's estate:			
a Excess deductions on termination (see instructions)	13a	0420	Schedule A, line 22
b Short-term capital loss carryover	13b	(0430)	Schedule D, line 5
c Long-term capital loss carryover	13c	(0440)	Schedule D, line 12, columns (f) and (g)
d Net operating loss (NOL) carryover for regular tax purposes	13d	(0450)	Form 1040, line 21
e NOL carryover for minimum tax purposes	13e	0455	See the instructions for Form 6251, line 27
f	13f	0460	Include on the applicable line of the appropriate tax form
g	13g	0470	
14 Other (itemize):			
a Payments of estimated taxes credited to you	14a	0480***	Form 1040, line 63
b Tax-exempt interest	14b	0490	Form 1040, line 8b
c 0500	14c	0510	Include on the applicable line of the appropriate tax form
d 0520	14d	0530	
e 0540	14e	0550	
f 0560	14f	0570	
g 0580	14g	0590	
h 0600	14h	0610	*0620

Draft as of 8/19/2002

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0990
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"K1bbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0020	FISCAL YEAR BEGINNING		8	43 - 50	FORMAT: YYYYMMDD IF CALENDAR bbbbbbbb
0030	FISCAL YEAR ENDING		8	51 - 58	FORMAT: YYYYMMDD IF CALENDAR bbbbbbbb
0040	NAME OF ESTATE OR TRUST		35	59 - 93	A/N
0050	AMENDED K-1		1	94 - 94	NO ENTRY
0060	FINAL K-1		1	95 - 95	"X" OR BLANK
0070	BENEFICIARY'S IDENTIFYING NUMBER		9	96 - 104	N OR "APPLD FOR" |
0080	NAME LINE 1 (BENEFICIARY'S)		35	105 - 139	A/N

(IF BENEFICIARY IS AN INDIVIDUAL ENTER FIRST NAME, INITIAL(WHEN APPROPRIATE), THEN LAST NAME USING UPPER CASE LEFT JUSTIFIED)

0090	NAME LINE 2 (BENEFICIARY'S)		35	140 - 174	A/N OR BLANK
0100	STREET ADDRESS (BENEFICIARY'S)		35	175 - 209	A/N
0110	CITY (BENEFICIARY'S)		22	210 - 231	A/N
0120	STATE CODE (BENEFICIARY'S)		2	232 - 233	A/N
0130	ZIP CODE (BENEFICIARY'S)		12	234 - 245	N OR nnnnnbbbb OR nnnnnnnnnbbb
0140	ESTATE/TRUST IDENTIFICATION NUMBER		9	246 - 254	N
0150	NAME LINE 1 (FIDUCIARY'S)		35	255 - 289	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0160	NAME LINE 2 (FIDUCIARY'S)		35	290 - 324	A/N
0170	STREET ADDRESS (FIDUCIARY'S)		35	325 - 359	A/N
0180	CITY (FIDUCIARY'S)		22	360 - 381	A/N
0190	STATE (FIDUCIARY'S)		2	382 - 383	A/N
0200	ZIP CODE (FIDUCIARY'S)		12	384 - 395	N OR nnnnnbbbb OR nnnnnnnnnbbb
0210	INTEREST SCHEDULE B PT I	1(b)	12	396 - 407	N ***
0220	DIVIDENDS SCHEDULE B PT II	2(b)	12	408 - 419	N ***
0230	NET SHORT-TERM CAPITAL GAIN (SCHEDULE D) ENTIRE YEAR	3(b)	12	420 - 431	N
0235	NET LONG TERM CAPITAL GAIN TOTAL FOR YEAR	4a(b)	12	432 - 443	N
0237	28% RATE GAIN	4b(b)	12	444 - 455	N
0239	QUALIFIED 5-YEAR GAIN	4c(b)	12	456 - 467	N
0240	UNRECAPTURED SECTION 1250 GAIN	4d(b)	12	468 - 479	N
0250	BUSINESS NON PASSIVE INCOME SCHEDULE E PT III	5a(b)	12	480 - 491	N
0260	BUSINESS NON PASSIVE INCOME DEPRECIATION	5b(b)	12	492 - 503	N
0270	BUSINESS NON PASSIVE INCOME DEPLETION	5c(b)	12	504 - 515	N
0280	BUSINESS NON PASSIVE INCOME AMORTIZATION	5d(b)	12	516 - 527	N
0290	RENTAL, RENTAL REAL ESTATE PASSIVE INCOME	6a(b)	12	528 - 539	N
0300	RENTAL, RENTAL REAL ESTATE PASSIVE INCOME (DEPRECIATION)	6b(b)	12	540 - 551	N
0310	RENTAL, RENTAL REAL ESTATE PASSIVE INCOME (DEPLETION)	6c(b)	12	552 - 563	N
0320	RENTAL, RENTAL REAL ESTATE PASSIVE INCOME (AMORTIZATION)	6d(b)	12	564 - 575	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0330	INCOME FOR MINIMUM TAX PURPOSES	7(b)	12	576 - 587	N
0340	INCOME FOR REGULAR TAX PURPOSES	8b	12	588 - 599	N
0350	ADJUSTMENT FOR MINIMUM TAX PURPOSES	9(b)	12	600 - 611	N
0360	ESTATE TAX DEDUCTION (SCHEDULE A)	10(b)	12	612 - 623	N
0370	FOREIGN TAXES (SCHEDULE A OR FORM 1116)	11(b)	12	624 - 635	N
0380	TAX PREFERENCE ITEMS ACCELERATED DEPRECIATION	12a(b)	12	636 - 647	N
0390	TAX PREFERENCE ITEMS DEPLETION	12b(b)	12	648 - 659	N
0400	TAX PREFERENCE ITEMS AMORTIZATION	12c(b)	12	660 - 671	N
0410	TAX PREFERENCE ITEMS EXCLUSION ITEMS (FORM 8801)	12d(b)	12	672 - 683	N
0420	EXCESS DEDUCTIONS ON TERMINATION (SCHEDULE A)	13a(b)	12	684 - 695	N
0430	SHORT TERM CAPITAL LOSS CARRYOVER (SCHEDULE D)	13b(b)	12	696 - 707	N
0440	LONG TERM CAPITAL LOSS CARRYOVER (SCHEDULE D)	13c(b)	12	708 - 719	N
0450	NET OPERATING LOSS (NOL) CARRYOVER (FORM 1040)	13d(b)	12	720 - 731	N
0455	NET OPERATING LOSS FOR MINIMUM TAX PURPOSES	13e(b)	12	732 - 743	N
0460	OTHER DISTRIBUTIONS IN FINAL YEAR OF ESTATE OR TRUST	13f(b)	12	744 - 755	N
0470	OTHER DISTRIBUTIONS IN FINAL YEAR OF ESTATE OR TRUST	13g(b)	12	756 - 767	N
0480	OTHER TRUST PAYMENTS OF ESTIMATED TAXES CREDITED TO YOU (FORM 1040)	14a(b)	12	768 - 779	N ***
0490	OTHER TAX-EXEMPT INTEREST (form 1040)	14b(b)	12	780 - 791	N

SECTION 1.30 SCHEDULE K-1 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0500	OTHER (ITEMIZE)	14c	20	792 - 811	A/N
0510	OTHER (ITEMIZE) AMOUNT	14c(b)	12	812 - 823	N
0520	OTHER (ITEMIZE)	14d	20	824 - 843	A/N
0530	OTHER (ITEMIZE) AMOUNT	14d(b)	12	844 - 855	N
0540	OTHER (ITEMIZE)	14e	20	856 - 875	A/N
0550	OTHER (ITEMIZE) AMOUNT	14e(b)	12	876 - 887	N
0560	OTHER (ITEMIZE)	14f	20	888 - 907	A/N
0570	OTHER (ITEMIZE) AMOUNT	14f(b)	12	908 - 919	N
0580	OTHER (ITEMIZE)	14g	20	920 - 939	A/N
0590	OTHER (ITEMIZE) AMOUNT	14g(b)	12	940 - 951	N
0600	OTHER (ITEMIZE)	14h	20	952 - 971	A/N
0610	OTHER (ITEMIZE) AMOUNT	14h(b)	12	972 - 983	N
*0620	K-1 STATEMENT (STMb99)		6	984 - 989	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	990 - 990	VALUE "#"

Form **1116**

Department of the Treasury
Internal Revenue Service (99)

Foreign Tax Credit

(Individual, Estate, or Trust)

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

0007 ▶ **See separate instructions.**

OMB No. 1545-0121

2002

Attachment Sequence No. **19**

Name

Identifying number as shown on page 1 of your tax return

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

0020 **a** ☐ Passive income

0030 **b** ☐ High withholding tax interest

0040 **c** ☐ Financial services income

0050 **d** ☐ Shipping income

0060 **e** ☐ Dividends from a DISC or former DISC

0070 **f** ☐ Certain distributions from a foreign sales corporation (FSC) or former FSC

g ☐ Lump-sum distributions 0080

h ☐ Section 901(j) income 0085

i ☐ Certain income re-sourced by treaty 0090

j ☐ General limitation income 0095

k Resident of (name of country) ▶ 0100

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

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

	Foreign Country or U.S. Possession A	B	C		Total (Add cols. A, B, and C.)
l **Enter the name of the foreign country or U.S. possession** ▶	0110	0280	0450		
1 Gross income from sources within country shown above and of the type checked above (see page 7 of the instructions): 0120 / 0290 / 0460	0130	0300	0470	1	0620
Deductions and losses (***Caution:*** *See pages 9, 12, and 13 of the instructions*):					
2 Expenses **definitely related** to the income on line 1 (attach statement)	0140 @0150	0310 @0320	0480 @0490		
3 Pro rata share of other deductions **not definitely related:**					
a Certain itemized deductions or standard deduction (see instructions)	0160	0330	0500		
b Other deductions (attach statement)	0170 @0180	0340 @0350	0510 @0520		
c Add lines 3a and 3b	0190	0360	0530		
d Gross foreign source income (see instructions)	0200	0370	0540		
e Gross income from all sources (see instructions)	0210	0380	0550		
f Divide line 3d by line 3e (see instructions)	0220	0390	0560		
g Multiply line 3c by line 3f	0230	0400	0570		
4 Pro rata share of interest expense (see instructions):					
a Home mortgage interest (use worksheet on page 12 of the instructions)	0240	0410	0580		
b Other interest expense	0250	0420	0590		
5 Losses from foreign sources	0260	0430	0600		
6 Add lines 2, 3g, 4a, 4b, and 5	0270	0440	0610	6	0630
7 Subtract line 6 from line 1. Enter the result here and on line 14, page 2 ▶				7	0640

Part II Foreign Taxes Paid or Accrued (see page 13 of the instructions)

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

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

For Paperwork Reduction Act Notice, see page 16 of the instructions.

Cat. No. 11440U *0980 Form **1116** (2002)

Draft as of 8/09/2002

Part III Figuring the Credit

9	Enter the amount from line 8. These are your total foreign taxes paid or accrued for the category of income checked above Part I	9	1010		
10	Carryback or carryover (attach detailed computation)	10	1020		@1030
11	Add lines 9 and 10	11	1040		
12	Reduction in foreign taxes (see page 13 of the instructions)	12	1050		*1055
13	Subtract line 12 from line 11. This is the total amount of foreign taxes available for credit			13	1060
14	Enter the amount from line 7. This is your taxable income or (loss) from sources outside the United States (before adjustments) for the category of income checked above Part I (see page 14 of the instructions)	14	1070		
15	Adjustments to line 14 (see page 14 of the instructions)	15	1080		*1085
16	Combine the amounts on lines 14 and 15. This is your net foreign source taxable income. (If the result is zero or less, you have no foreign tax credit for the category of income you checked above Part I. Skip lines 17 through 21. However, if you are filing more than one Form 1116, you must complete line 19.)	16	1090		
17	**Individuals:** Enter the amount from Form 1040, line 39. If you are a nonresident alien, enter the amount from Form 1040NR, line 37. **Estates and trusts:** Enter your taxable income without the deduction for your exemption	17	1100		
	Caution: *If you figured your tax using the special rates on capital gains, see page 15 of the instructions.*				
18	Divide line 16 by line 17. If line 16 is more than line 17, enter "1"			18	1110
19	**Individuals:** Enter the amount from Form 1040, line 42. If you are a nonresident alien, enter the amount from Form 1040NR, line 40. **Estates and trusts:** Enter the total of Form 1041, Schedule G, lines 1a and 1b, or the total of Form 990-T, lines 36 and 37			19	1120
20	Multiply line 19 by line 18 (maximum amount of credit)			20	1130
21	Enter the **smaller** of line 13 or line 20. If this is the only Form 1116 you are filing, skip lines 22 through 30 and enter this amount on line 31. Otherwise, complete the appropriate line in Part IV (see page 15 of the instructions) ▶			21	1140

Part IV Summary of Credits From Separate Parts III (see page 16 of the instructions)

22	Credit for taxes on passive income	22	1150		
23	Credit for taxes on high withholding tax interest	23	1160		
24	Credit for taxes on financial services income	24	1170		
25	Credit for taxes on shipping income	25	1180		
26	Credit for taxes on dividends from a DISC or former DISC and certain distributions from a FSC or former FSC	26	1190		
27	Credit for taxes on lump-sum distributions	27	1200		
28	Credit for taxes on certain income re-sourced by treaty	28	1210		
29	Credit for taxes on general limitation income	29	1220		
30	Add lines 22 through 29			30	1230
31	Enter the **smaller** of line 19 or line 30			31	1235
32	Reduction of credit for international boycott operations. See instructions for line 12 on page 13			32	1240
33	Subtract line 32 from line 31. This is your **foreign tax credit.** Enter here and on Form 1040, line 45; Form 1040NR, line 43; Form 1041, Schedule G, line 2a; or Form 990-T, line 40a ▶			33	1250

Draft as of 8/09/2002

SECTION 1.32 FORM 1116 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1113
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"1116bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0007	ALT MIN TAX LITERAL		3	43 - 45	"AMT" OR BLANK
0020	PASSIVE INCOME	a	1	46 - 46	"X" OR BLANK
0030	HIGH WITHHOLDING TAX INTEREST	b	1	47 - 47	"X" OR BLANK
0040	FINANCIAL SERVICES INCOME	c	1	48 - 48	"X" OR BLANK
0050	SHIPPING INCOME	d	1	49 - 49	"X" OR BLANK
0060	DIVIDENDS FROM DISC OR FORMER DISC	e	1	50 - 50	"X" OR BLANK
0070	DISTRIBUTIONS FROM FSC OR FORMER FSC	f	1	51 - 51	"X" OR BLANK
0080	LUMP-SUM DISTRIBUTIONS	g	1	52 - 52	"X" OR BLANK
0085	SECTION 901 (j) INCOME	h	1	53 - 53	"X" OR BLANK
0090	INCOME RE-SOURCED BY TREATY	i	1	54 - 54	"X" OR BLANK
0095	GENERAL LIMITATION INCOME	j	1	55 - 55	"X" OR BLANK
0100	RESIDENT OF: (NAME OF COUNTRY)	k	35	56 - 90	A/N
0110	NAME OF FOREIGN COUNTRY OR U. S. POSSESSION	PT I lA	35	91 - 125	A/N
0120	GROSS INCOME SOURCE	PT I 1 A	9	126 - 134	"WAGESbbbb" "DIVIDENDS" OR BLANK
0130	GROSS INCOME	PT I 1 A	12	135 - 146	N
0140	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 A	12	147 - 158	N
@0150	EXPENSES ALLOCABLE TO INCOME ON LINE 1 (STMT)	PT I 2 A	6	159 - 164	"STMbnn" OR BLANK
0160	PRO RATA SHARE CERTAIN ITEMIZED OR STANDARD DEDUCTIONS	PT I 3(a) A	12	165 - 176	N

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

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

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

NOTE: IF MORE SPACE IS NEEDED FOR ADDITIONAL TAXES PAID OR ACCRUED AS A RESULT OF AN AUDIT, USE FIELD #980 AT THE END OF THIS RECORD.

*0670	FOREIGN TAXES DATE PAID OR ACCRUED	PT II A(o)	8	747 - 754	FORMAT: YYYYMMDD "STMbnnnn" OR BLANK

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

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

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

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

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

EXHIBIT NOT AVAILABLE

EXHIBIT NOT AVAILABLE

EXHIBIT NOT AVAILABLE

SECTION 1.35 FORM 2210 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0308
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"2210bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	IDENTIFYING NUMBER		9	43 - 51	N
0012	WAIVER	PT I 1a	1	52 - 52	"X" OR BLANK
0014	ANNUALIZED INCOME INSTALLMENT METHOD	PT I 1b	1	53 - 53	"X" OR BLANK
0016	FEDERAL INCOME TAX WITHHELD FROM WAGES	PT I 1c	1	54 - 54	"X" OR BLANK
0019	ONE OR MORE REQUIRED INSTALLMENTS	PT I 1f	1	55 - 55	"X" OR BLANK
0020	TAX AFTER CREDITS	PT II 2	12	56 - 67	N
0030	OTHER TAXES	PT II 3	12	68 - 79	N
0040	ADD LINES 2 AND 3	PT II 4	12	80 - 91	N
0050	EARNED INCOME CREDIT	PT II 5	12	92 - 103	N
0055	ADDITIONAL CHILD TAX CREDIT	PT II 6	12	104 - 115	N
0060	CREDIT FOR FEDERAL TAX ON FUELS	PT II 7	12	116 - 127	N
0070	ADD LINES 5, 6 AND 7	PT II 8	12	128 - 139	N
0080	CURRENT YEAR TAX (LINE 4 MINUS LINE 8)	PT II 9	12	140 - 151	N
0090	MULTIPLY LINE 9 BY (90%)	PT II 10	12	152 - 163	N
0100	WITHHOLDING TAXES	PT II 11	12	164 - 175	N

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0562
	START RECORD SENTINEL		4	5 - 8	"****"
0220	RECORD ID		6	9 - 14	"FRMbbb"
0221	FORM NUMBER		6	15 - 20	"2210bb"
0222	PAGE NUMBER		5	21 - 25	"PG02b"
0223	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0224	FILLER		1	35 - 35	BLANK
0225	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0240	REQUIRED INSTALLMENTS 4/15/XXXX	PT IV 22(a)	12	43 - 54	N
0250	REQUIRED INSTALLMENTS 6/15/XXXX	PT IV 22(b)	12	55 - 66	N
0260	REQUIRED INSTALLMENTS 9/24/XXXX	PT IV 22(c)	12	67 - 78	N
0270	REQUIRED INSTALLMENTS 1/15/XXXX	PT IV 22(d)	12	79 - 90	N
0280	ESTIMATED TAX PAID AND TAX WITHHELD 4/15/XXXX	PT IV 23(a)	12	91 - 102	N
0290	LINE 25 MINUS LINE 26 4/15/XXXX	PT IV 27(a)	12	103 - 114	N
0300	UNDERPAYMENT 4/15/XXXX	PT IV 29(a)	12	115 - 126	N
0310	OVERPAYMENT 4/15/XXXX	PT IV 30(a)	12	127 - 138	N
0320	ESTIMATED TAX PAID AND TAX WITHHELD 6/15/XXXX	PT IV 23(b)	12	139 - 150	N
0330	ENTER AMOUNT FROM LINE 30(a) 6/15/XXXX	PT IV 24(b)	12	151 - 162	N
0340	ADD LINES 23 AND 24 6/15/XXXX	PT IV 25(b)	12	163 - 174	N
0350	ADD LINES 28(b) AND 29(a) 6/15/XXXX	PT IV 26(b)	12	175 - 186	N

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0540	UNDERPAYMENT 1/15/XXXX	PT IV 29(d)	12	391 - 402	N
0560	NUMBER OF DAYS FROM 4/15/XXXX	SEC B 31(a)	3	403 - 405	N
0570	PENALTY 4/15/XXXX	SEC B 32(a)	12	406 - 417	N
0580	NUMBER OF DAYS FROM 6/15/XXXX	SEC B 31(b)	3	418 - 420	N
0590	PENALTY 6/15/XXXX	SEC B 32(b)	12	421 - 432	N
0600	NUMBER OF DAYS FROM 6/30/XXXX	SEC B 33(a)	3	433 - 435	N
0610	PENALTY 6/30/XXXX	SEC B 34(a)	12	436 - 447	N
0612	NO OF DAYS FROM 6/30/XXXX	B 33(b)	3	448 - 450	N
0614	PENALTY 6/30/XXXX	B 34(b)	12	451 - 462	N
0616	NO OF DAYS FROM 9/24/XXXX	B 33(c)	3	463 - 465	N
0618	PENALTY 9/24/XXXX	B 34(c)	12	466 - 477	N
0622	NO OF DAYS FROM 12/31/XXXX	B 35(a)	3	478 - 480	N
0624	PENALTY 12/31/XXXX	B 36(a)	12	481 - 492	N
0626	NO OF DAYS FROM 12/31/XXXX	B 35(b)	3	493 - 495	N
0628	PENALTY 12/31/XXXX	B 36(b)	12	496 - 507	N
0630	NO OF DAYS FROM 12/31/XXXX	B 35(c)	3	508 - 510	N
0631	PENALTY 12/31/XXXX	B 36(c)	12	511 - 522	N
0632	NO OF DAYS FROM 1/15/XXXX	B 35(d)	3	523 - 525	N
0634	PENALTY 1/15/XXXX	B 36(d)	12	526 - 537	N
0635	WAIVER AMOUNT	SEC B 37	12	538 - 549	N
0645	PENALTY TOTAL	SEC B 37	12	550 - 561	N
	RECORD TERMINUS CHARACTER		1	562 - 562	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1399
	START RECORD SENTINEL		4	5 - 8	"****"
1270	RECORD ID		6	9 - 14	"FRMbbb"
1271	FORM NUMBER		6	15 - 20	"2210bb"
1272	PAGE NUMBER		5	21 - 25	"PG03b"
1273	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1274	FILLER		1	35 - 35	BLANK
1275	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
1280	ADJUSTED GROSS INCOME	PT I 1a	12	43 - 54	N
1290	MULTIPLY LINE 1 BY LINE 2	PT I 3a	12	55 - 66	N
1300	ITEMIZED DEDUCTIONS	PT I 4a	12	67 - 78	N
1310	MULTIPLY LINE 4 BY LINE 5	PT I 6a	12	79 - 90	N
1320	FORM 1040, LINE 36	PT I 7a	12	91 - 102	N
1330	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8a	12	103 - 114	N
1340	LINE 3 MINUS LINE 8	PT I 9a	12	115 - 126	N
1350	TOTAL EXEMPTION MULTIPLY 2,900	PT I 10a	12	127 - 138	N
1360	LINE 9 MINUS LINE 10	PT I 11a	12	139 - 150	N
1370	TAX AMOUNT	PT I 12a	12	151 - 162	N
1380	SELF-EMPLOYMENT TAX AMOUNT	PT I 13a	12	163 - 174	NO ENTRY
1390	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14a	12	175 - 186	N
1400	TOTAL TAX	PT I 15a	12	187 - 198	N
1410	ALLOWED CREDITS	PT I 16a	12	199 - 210	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1420	LINE 15 MINUS LINE 16	PT I 17a	12	211 - 222	N
1430	MULTIPLY LINE 17 BY LINE 18	PT I 19a	12	223 - 234	N
1440	LINE 19 MINUS LINE 20	PT I 21a	12	235 - 246	N
1450	AMOUNT OF LINE 14 ON FORM 2210, DIVIDED BY 4	PT I 22a	12	247 - 258	N
1460	ADD LINES 22 AND 23	PT I 24a	12	259 - 270	N
1470	IF LINE 24 IS > THAN LINE 21, SUBTRACT LINE 21 FROM LINE 24		12	271 - 282	NO ENTRY
1480	SMALLER OF LINE 21 OR LINE 24	PT I 25a	12	283 - 294	N
1490	ADJUSTED GROSS INCOME	PT I 1b	12	295 - 306	N
1500	MULTIPLY LINE 1 BY LINE 2	PT I 3b	12	307 - 318	N
1510	ITEMIZED DEDUCTIONS	PT I 4b	12	319 - 330	N
1520	MULTIPLY LINE 4 BY LINE 5	PT I 6b	12	331 - 342	N
1530	FORM 1040, LINE 36	PT I 7b	12	343 - 354	N
1540	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8b	12	355 - 366	N
1550	LINE 3 MINUS LINE 8	PT I 9b	12	367 - 378	N
1560	TOTAL EXEMPTION MULTIPLY 2,900	PT I 10b	12	379 - 390	N
1570	LINE 9 MINUS LINE 10	PT I 11b	12	391 - 402	N
1580	TAX AMOUNT	PT I 12b	12	403 - 414	N
1590	SELF-EMPLOYMENT TAX AMOUNT	PT I 13b	12	415 - 426	NO ENTRY
1600	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14b	12	427 - 438	N
1610	TOTAL TAX	PT I 15b	12	439 - 450	N
1620	ALLOWED CREDITS	PT I 16b	12	451 - 462	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1630	LINE 15 MINUS LINE 16	PT I 17b	12	463 - 474	N
1640	MULTIPLY LINE 17 BY LINE 18	PT I 19b	12	475 - 486	N
1650	COMBINED PRECEDING AMOUNTS OF LINE 25	PT I 20b	12	487 - 498	N
1660	LINE 19 MINUS LINE 20	PT I 21b	12	499 - 510	N
1670	AMOUNT OF LINE 14 ON FORM 2210, DIVIDED BY 4	PT I 22b	12	511 - 522	N
1680	LINE 24 OF PREVIOUS COL MINUS LINE 25 OF PREVIOUS COLUMN	PT I 23b	12	523 - 534	N
1690	LINE 22 PLUS LINE 23	PT I 24b	12	535 - 546	N
1700	IF LINE 24 IS > THAN LINE 21, SUBTRACT LINE 21 FROM LINE 24		12	547 - 558	NO ENTRY
1710	SMALLER OF LINE 21 OR LINE 24	PT I 25b	12	559 - 570	N
1720	ADJUSTED GROSS INCOME	PT 1 1c	12	571 - 582	N
1730	MULTIPLY LINE 1 BY LINE 2	PT I 3c	12	583 - 594	N
1740	ITEMIZED DEDUCTIONS	PT I 4c	12	595 - 606	N
1750	MULTIPLY LINE 4 BY LINE 5	PT I 6c	12	607 - 618	N
1760	FORM 1040, LINE 36	PT I 7c	12	619 - 630	N
1770	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8c	12	631 - 642	N
1780	LINE 3 MINUS LINE 8	PT I 9c	12	643 - 654	N
1790	TOTAL EXEMPTION MULTIPLY 2,900	PT I 10c	12	655 - 666	N
1800	LINE 9 MINUS LINE 10	PT I 11c	12	667 - 678	N
1810	TAX AMOUNT	PT I 12c	12	679 - 690	N
1820	SELF-EMPLOYMENT TAX AMOUNT	PT I 13c	12	691 - 702	NO ENTRY
1830	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14c	12	703 - 714	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1840	TOTAL TAX	PT I 15c	12	715 - 726	N
1850	ALLOWED CREDITS	PT I 16c	12	727 - 738	N
1860	LINE 15 MINUS LINE 16	PT I 17c	12	739 - 750	N
1870	LINE 17 x LINE 18	PT I 19c	12	751 - 762	N
1880	COMBINED PRECEDING AMOUNTS OF LINE 25	PT I 20c	12	763 - 774	N
1890	LINE 19 MINUS LINE 20	PT I 21c	12	775 - 786	N
1900	AMOUNT OF LINE 14 ON FORM 2210, DIVIDED BY 4	PT I 22c	12	787 - 798	N
1910	LINE 24 OF PREVIOUS COL MINUS LINE 25 OF PREVIOUS COLUMN	PT 1 23c	12	799 - 810	N
1920	ADD LINES 22 AND 23	PT I 24c	12	811 - 822	N
1930	IF LINE 24 IS > THAN LINE 21, SUBTRACT LINE 21 FROM LINE 24		12	823 - 834	NO ENTRY
1940	SMALLER OF LINE 21 OR LINE 24	PT I 25c	12	835 - 846	N
1950	ADJUSTED GROSS INCOME	PT I 1d	12	847 - 858	N
1960	MULTIPLY LINE 1 BY LINE 2	PT I 3d	12	859 - 870	N
1970	ITEMIZED DEDUCTIONS	PT I 4d	12	871 - 882	N
1980	MULTIPLY LINE 4 BY LINE 5	PT I 6d	12	883 - 894	N
1990	FORM 1040, LINE 36	PT I 7d	12	895 - 906	N
2000	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8d	12	907 - 918	N
2010	LINE 3 MINUS LINE 8	PT I 9d	12	919 - 930	N
2020	TOTAL EXEMPTION MULTIPLY 2,900	PT I 10d	12	931 - 942	N
2030	LINE 9 MINUS LINE 10	PT I 11d	12	943 - 954	N
2040	TAX AMOUNT	PT I 12d	12	955 - 966	N

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

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

Form **2210-F**

Department of the Treasury
Internal Revenue Service

Underpayment of Estimated Tax by Farmers and Fishermen

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

OMB No. 1545-0140

2002

Attachment Sequence No. **06A**

Name(s) shown on tax return

Identifying number 0010

In most cases, you do not need to file Form 2210-F. The IRS will figure any penalty you owe and send you a bill. File Form 2210-F only if one or both of the boxes in Part I apply to you. If you do not need to file Form 2210-F, you still may use it to figure your penalty. Enter the amount from line 20 on the penalty line of your return but do not attach Form 2210-F.

Draft as of 9/23/2002

Part I

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

1 Check whichever boxes apply (if neither applies, see the text above Part I and **do not file Form 2210-F**):

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

0016 **b** ☐ Your required annual payment (line 15 below) is based on your 2001 tax and you filed or are filing a joint return for either 2001 or 2002 but not for both years.

Part II Figure Your Underpayment

2	Enter your 2002 tax after credits from Form 1040, line 55; Form 1040NR, line 51; or Form 1041, Schedule G, line 4			2	0020
3	Other taxes (see instructions)			3	0030
4	Add lines 2 and 3			4	0040
5	Earned income credit	5	0050		
6	Additional child tax credit	6	0055		
7	Credit for Federal tax paid on fuels	7	0060		
8	Health insurance credit for eligible recipients	8	0065		
9	Add lines 5, 6, 7, and 8			9	0070
10	Current year tax. Subtract line 9 from line 4			10	0080
11	Multiply line 10 by 66⅔%	11	0090		
12	Withholding taxes. **Do not** include any estimated tax payments on this line (see instructions)			12	0100
13	Subtract line 12 from line 10. If less than $1,000, stop here; you do not owe the penalty. **Do not file Form 2210-F**			13	0110
14	Enter the tax shown on your 2001 tax return. **Caution:** *See instructions*			14	0120
15	**Required annual payment.** Enter the **smaller** of line 11 or line 14			15	0130
	Note: *If line 12 is equal to or more than line 15, stop here; you do not owe the penalty.* ***Do not file Form 2210-F unless you checked box 1b above.***				
16	Enter the estimated tax payments you made by January 15, 2003, and any Federal income tax and excess social security or railroad retirement tax withheld during 2002			16	0140
17	**Underpayment.** Subtract line 16 from line 15. If the result is zero or less, stop here; you do not owe the penalty. **Do not file Form 2210-F unless you checked box 1b above**			17	0150

Part III Figure the Penalty

18	Enter the date the amount on line 17 was paid or April 15, 2003, whichever is earlier	18	/0160/ 03
19	Number of days **from** January 15, 2003, **to** the date on line 18	19	0170
20	**Penalty.** Underpayment on line 17 × Number of days on line 19 / 365 × .0X (0176) @0177 ►	20	0180

- Form 1040 filers, enter the amount from line 20 on Form 1040, line 74.
- Form 1040NR filers, enter the amount from line 20 on Form 1040NR, line 73.
- Form 1041 filers, enter the amount from line 20 on Form 1041, line 26.

For Paperwork Reduction Act Notice, see back of form. Cat. No. 11745A Form **2210-F** (2002)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0275
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"2210Fb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	IDENTIFYING NUMBER		9	43 - 51	N
0013	WAIVER OF PENALTY BOX	1a	1	52 - 52	"X" OR BLANK
0016	FILING STATUS CHANGED BOX	1b	1	53 - 53	"X" OR BLANK
0020	CURRENT YEAR TAX AFTER CREDITS	2	12	54 - 65	N
0030	OTHER TAXES	3	12	66 - 77	N
0040	TAXES SUBTOTAL	4	12	78 - 89	N
0050	EARNED INCOME CREDIT	5	12	90 - 101	N
0055	ADDITIONAL CHILD TAX CREDIT	6	12	102 - 113	N
0060	CREDIT FOR FEDERAL TAX PAID ON FUELS	7	12	114 - 125	N
0070	CREDIT SUBTOTAL	8	12	126 - 137	N
0080	CURRENT YEAR TAX	9	12	138 - 149	N
0090	TWO THIRDS CREDIT	10	12	150 - 161	N
0100	WITHHOLDING TAXES	11	12	162 - 173	N
0110	CURRENT TAXES OWED	12	12	174 - 185	N
0120	PRIOR YEAR'S TAX	13	12	186 - 197	N
0130	REQUIRED ANNUAL PAYMENT	14	12	198 - 209	N
0140	AMOUNTS WITHHELD/ AMOUNTS PAID OR CREDITED	15	12	210 - 221	N
0150	UNDERPAYMENT	16	12	222 - 233	N
0160	EARLIER OF PAYMENT OR TAX DUE DATE	17	8	234 - 241	YYYYMMDD
0170	NUMBER OF PENALTY DAYS	18	3	242 - 244	N
0176	WAIVED AMOUNT	19	12	245 - 256	N

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

0010 ☐ VOID ☐ CORRECTED 0020 (99)

Regulated investment company or real estate investment trust's name, address, and ZIP code 0050/NO ENTRY 0060 0070 0080 0090 0100 0110	OMB No. 1545-0145 2002 Form **2439**	**Notice to Shareholder of Undistributed Long-Term Capital Gains** For calendar year 2002, or other tax year of the regulated investment company or the real estate investment trust beginning 0030 , 2002, and ending 0040 , 20
Regulated investment company or real estate investment trust's identification number 0120	**1a** Total undistributed long-term capital gains $ 0190	**Copy A** Attach to Form 1120-RIC or Form 1120-REIT
Shareholder's identification number 0130	**1b** 28% rate gain $ 0200 **1c** Qualified 5-year gain $ 0205	
Shareholder's name, address, and ZIP code 0140 0150 0160 0170 0180	**1d** Unrecaptured sec. 1250 gain $ 0210 **1e** Section 1202 gain $ 0220 **2** Tax paid by the regulated investment company or real estate investment trust on the box 1a gains $ 0230	**For Instructions and Paperwork Reduction Act Notice, see back of Copies A and D.**

Form **2439** Cat. No. 11858E Department of the Treasury - Internal Revenue Service

Draft as of 7/11/2002

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0402
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"2439bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	VOID INDICATOR BOX		1	43 - 43	"X" OR BLANK
0020	CORRECTED INDICATOR BOX		1	44 - 44	"X" OR BLANK
0030	FISCAL YEAR BEGINNING		8	45 - 52	FORMAT: YYYYMMDD OR BLANK
0040	FISCAL YEAR ENDING		8	53 - 60	FORMAT: YYYYMMDD OR BLANK
0050	NAME CONTROL		4	61 - 64	NO ENTRY
0060	RIC/REIT NAME		35	65 - 99	A/N
0070	RIC/REIT NAME (2)		35	100 - 134	A/N
0080	RIC/REIT STREET ADDRESS		35	135 - 169	A/N
0090	RIC/REIT CITY		22	170 - 191	A/N
0100	RIC/REIT STATE		2	192 - 193	A/N
0110	RIC/REIT ZIP CODE		12	194 - 205	N OR nnnnnnnnnbbb OR nnnnnbbbbbbb OR BLANK
0120	EMPLOYER IDENTIFICATION NUMBER (RIC/REIT)		9	206 - 214	N
0130	EMPLOYER IDENTIFICATION NUMBER (SHAREHOLDER)		9	215 - 223	N
0140	SHAREHOLDER NAME		35	224 - 258	A/N
0150	SHAREHOLDER STREET ADDRESS		35	259 - 293	A/N
0160	SHAREHOLDER CITY		22	294 - 315	A/N
0170	SHAREHOLDER STATE		2	316 - 317	A/N
0180	SHAREHOLDER ZIP CODE		12	318 - 329	N OR nnnnnnnnnbbb OR nnnnnbbbbbbb OR BLANK

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

Form **3468**

Department of the Treasury
Internal Revenue Service (99)

Investment Credit

► **Attach to your tax return.**

OMB No. 1545-0155

2002

Attachment Sequence No. **52**

Name(s) shown on return

Identifying number 0010 /NO ENTRY

Draft as of 8/09/2002

Part I Current Year Credit

1 Rehabilitation credit (see instructions for requirements that must be met):

a Check this box if you are electing under section 47(d)(5) to take your qualified rehabilitation expenditures into account for the tax year in which paid (or, for self-rehabilitated property, when capitalized). See instructions. **Note:** *This election applies to the current tax year and to all later tax years. You may not revoke this election without IRS consent* . . . 0020 ► ☐ @0025

Enter the amount of qualified rehabilitation expenditures and multiply by the percentage shown:

b Pre-1936 buildings . . . $ 0030 × 10% (.10) — 1b 0040

c Certified historic structures . . 0045 $ 0050 × 20% (.20) — 1c 0060

(1) Enter the assigned NPS project number or the pass-through entity's employer identification number (see instructions) . . . 0070

(2) Enter the date that the NPS approved the Request for Certification of Completed Work (see instructions) . . . 0071 / /

d (1) Enter the date on which the 24- or 60-month measuring period begins / / 0074 and ends / / 0075

(2) Enter the adjusted basis of the building as of the beginning date above (or the first day of your holding period, if later) . . . $ 0076

(3) Enter the amount of the qualified rehabilitation expenditures incurred, or treated as incurred, during the period on line 1d(1) above . . . $ 0077

e Rehabilitation credit from an electing large partnership (Schedule K-1 (Form 1065-B), box 9) . — 1e 0080

2 Energy credit. Enter the basis of energy property placed in service during the tax year (see instructions) . . . $ 0090 × 10% (.10) — 2 0100

3 Reforestation credit. Enter the amortizable basis of qualified timber property acquired during the tax year (see instructions) $ 0110 × 10% (.10) — 3 0120

4 Credit from cooperatives. Enter the unused investment credit from cooperatives . . . — 4 0130

5 **Total current year investment credit.** Add lines 1b through 4 . 0140 . . . 0150 — 5 0160 *0165

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

6 Regular tax before credits (see instructions) . . . — 6 0170

7 Alternative minimum tax (see instructions) . . . — 7 0180

8 Add lines 6 and 7 . . . — 8 0190

9a	Foreign tax credit	9a	0200
b	Credit for child and dependent care expenses (Form 2441, line 11)	9b	0210
c	Credit for the elderly or the disabled (Schedule R (Form 1040), Line 24)	9c	0220
d	Education credits (Form 8863, line 18)	9d	0230
e	Credit for qualified retirement savings contributions (Form 8880, line 14)	9e	0235
f	Child tax credit (Form 1040, line 50)	9f	0240
g	Mortgage interest credit (Form 8396, line 11)	9g	0250
h	Adoption credit (Form 8839, line 18)	9h	0260
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	9i	0270
j	Possessions tax credit (Form 5735, line 17 or 27)	9j	0280
k	Credit for fuel from a nonconventional source	9k	0290
l	Qualified electric vehicle credit (Form 8834, line 20)	9l	0300

m Add lines 9a through 9l . . . — 9m 0310

10 Net income tax. Subtract line 9m from line 8. If zero, skip lines 11 through 14 and enter -0- on line 15 . . — 10 0320

11 Net regular tax. Subtract line 9m from line 6. If zero or less, enter -0- — 11 0340

12 Enter 25% (.25) of the excess, if any, of line 11 over $25,000 (see instructions) — 12 0350

13 Tentative minimum tax (see instructions) . . . — 13 0355

14 Enter the greater of line 12 or line 13 . . . — 14 0360

15 Subtract line 14 from line 10. If zero or less, enter -0- . . . — 15 0370

16 **Investment credit allowed for the current year.** Enter the **smaller** of line 5 or line 15 here and on Form 1040, line 53; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2a; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 15 is smaller than line 5, see instructions . . . — 16 0380

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0556
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"3468bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 - 51	NO ENTRY |
0020	SECTION 47(d)(5)ELECTION	1a	1	52 - 52	"X" OR BLANK
@0025	REHABILITATION CREDIT ATTACHED STATEMENT	PT I 1(a)	6	53 - 58	"STMbnn" OR BLANK
0030	QUALIFIED REHABILITATION PRE-1936 BUILDINGS	PT I 1(b)	12	59 - 70	N
0040	CALCULATED EXPENDITURES PRE-1936 BUILDINGS	PT I 1(b)	12	71 - 82	N
0045	HISTORIC STRUCTURE CERTIFICATION ON FILE	PT I 1(c)	1	83 - 83	"X" OR BLANK
0050	QUALIFIED REHABILITATION CERTIFIED HISTORIC STRUCTURES	PT I 1(c)	12	84 - 95	N
0060	CALCULATED EXPENDITURES CERTIFIED HISTORIC STRUCTURES	PT I 1(c)	12	96 - 107	N
0070	QUALIFIED REHABILITATION NPS NUMBER ASSIGNED OR FLOW-THROUGH ENTITY'S ID #	PT I 1c(1)	18	108 - 125	N
0071	NPS APPROVAL DATE	PT I 1c(2)	8	126 - 133	YYYYMMDD
0074	TEST PERIOD BEGINNING DATE	PT I 1d(1)	8	134 - 141	YYYYMMDD
0075	TEST PERIOD END DATE	PT I 1d(1)	8	142 - 149	YYYYMMDD
0076	ADJUSTED BASIS OF BUILDING AMOUNT	PT I 1d(2)	12	150 - 161	N
0077	QUALIFIED REHABILITATION EXPENDITURES AMOUNT	PT I 1d(3)	12	162 - 173	N
0080	REHABILITATION CREDIT	PT I 1e	12	174 - 185	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0090	QUALIFIED REHABILITATION ENERGY CREDIT	PT I 2	12	186 - 197	N
0100	CALCULATED EXPENDITURES ENERGY CREDIT	PT I 2	12	198 - 209	N
0110	QUALIFIED REHABILITATION REFORESTATION CREDIT	PT I 3	12	210 - 221	N
0120	CALCULATED EXPENDITURES REFORESTATION CREDIT	PT I 3	12	222 - 233	N
0130	CREDIT FROM COOPERATIVES	PT I 4	12	234 - 245	N
0140	TAX REFORM ACT LITERAL	PT I 5	7	246 - 252	"TRAbSEC" OR BLANK
0150	TAX REFORM ACT SECTION	PT I 5	9	253 - 261	A/N OR BLANK
0160	CURRENT YEAR INVESTMENT CREDIT (ADD LINES 1(b) - 4)	PT I 5	12	262 - 273	N
*0165	ALLOWABLE CREDIT STATEMENT ATTACHED	PT I 5	6	274 - 279	"STMbnn" OR BLANK
0170	REGULAR TAX BEFORE CREDITS	PT I 6	12	280 - 291	N
0180	ALTERNATIVE MINIMUM TAX	PT II 7	12	292 - 303	N
0190	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	PT II 8	12	304 - 315	N
0200	FOREIGN TAX CREDIT (FORM 1116)	PT II 9a	12	316 - 327	N
0210	CHILD & DEPENDENT CARE CREDIT (FORM 2441)	PT II 9b	12	328 - 339	N
0220	ELDERLY OR DISABLED CREDIT (SCHEDULE R)	PT II 9c	12	340 - 351	N
0230	EDUCATION CREDIT (FORM 8863)	PT II 9d	12	352 - 363	N
0235	CREDIT FOR QUALIFIED RETIREMENT SAVINGS CONTRIBUTION	9e	12	364 - 375	N |
0240	CHILD TAX CREDIT (FORM 8812)	PT II 9f	12	376 - 387	N
0250	MORTGAGE INTEREST (FORM 8396)	PT II 9g	12	388 - 399	N
0260	ADOPTION CREDIT (FORM 8839)	PT II 9h	12	400 - 411	N

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

Form **4136**

Department of the Treasury
Internal Revenue Service

Credit for Federal Tax Paid on Fuels

► **See the Instructions on page 3.**
► **Attach this form to your income tax return.**

OMB No. 1545-0162

2002

Attachment Sequence No. **23**

Name (as shown on your income tax return)

Taxpayer identification number

Caution: *You cannot claim any amounts on Form 4136 that you claimed on Form 8849 or Schedule C (Form 720).*

1 Nontaxable Use of Gasoline and Gasohol

Caution: *Gasoline wholesale distributors cannot make claims on line 1. Use Schedule 4 (Form 8849) or Schedule C (Form 720) to make these claims.*	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Off-highway business use of gasoline		$ .184	0010	$	362
b Use of gasoline on a farm for farming purposes		.184	0020		
c Other nontaxable use of gasoline	0030	.184	0040		
	0050	.184	0060	0070	
d 10% gasohol	0080	.131	0090	$ 0100	359
e 7.7% gasohol	0110	.14319	0120	0130	375
f 5.7% gasohol	0140	.15379	0150	0160	376

2 Nontaxable Use of Aviation Gasoline

Caution: *Gasoline wholesale distributors cannot make claims on line 2. Use Schedule 4 (Form 8849) or Schedule C (Form 720) to make these claims.*	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use in commercial aviation (other than foreign trade)		$ .15	0170	$ 0180	354
b Other nontaxable use	0190	.194	0200	0230	324
	0210	.194	0220		

3 Nontaxable Use of Undyed Diesel Fuel

Claimant has the name and address of the person(s) who sold the diesel fuel to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the diesel fuel did not contain visible evidence of dye. @0240

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here . . . . . ► ☐ 0250

Caution: *Claims cannot be made on line 3 for the tax on diesel fuel used on a farm for farming purposes. Only registered ultimate vendors may make those claims (see line 6).*	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use	0260	$ .244	0270	$ 0300	360
	0280	.244	0290		
b Use in trains		.20	0310	0320	353
c Use in certain intercity and local buses		.17	0330	0340	350

4 Nontaxable Use of Undyed Kerosene

Claimant has the name and address of the person(s) who sold the kerosene to the claimant and the date(s) of the purchase(s) and if exported, the required proof of export.

Claimant certifies that the kerosene did not contain visible evidence of dye. @0350

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here . . . . . ► ☐ 0360

Caution: *Claims cannot be made on line 4 for the tax on kerosene used on a farm for farming purposes or for kerosene sold from a blocked pump. Only registered ultimate vendors may make those claims (see line 7).*	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Nontaxable use	0370	$ .244	0380	$ 0410	346
	0390	.244	0400		
b Use in trains					348
c Use in certain intercity and local buses					347

Draft as of 7/30/2002

5 Nontaxable Use of Aviation Fuel

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use in commercial aviation (other than foreign trade)		$ .175	0460	$ 0470	355
b Other nontaxable use	0480	.219	0490	0500	369
c Other nontaxable uses	0510	.044	0520	0530	377

6 Sales by Registered Ultimate Vendors of Undyed Diesel Fuel

UV Registration No. ► 0550

Claimant sold the diesel fuel at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate from the buyer and has no reason to believe any information in the certificate is false. See the instructions for additional information to be submitted. @0560

Claimant certifies that the diesel fuel did not contain visible evidence of dye. 0570

Exception. If any of the diesel fuel included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use on a farm for farming purposes		$ .244	0580	$	360
b Use by a state or local government		.244	0590	0600	@0605

7 Sales by Registered Ultimate Vendors of Undyed Kerosene

UV Registration No. ► 0610

UP Registration No. ► 0620

Claimant sold the kerosene at a tax-excluded price, repaid the amount of tax to the buyer, or has obtained written consent of the buyer to take the claim; and obtained the required certificate (for lines 7a and 7b) from the buyer and has no reason to believe any information in the certificate is false, or has the Regulations section 48.6427-10(e)(4) statement, if required, for line 7c. See the instructions for additional information to be submitted. @0630

Claimant certifies that the kerosene did not contain visible evidence of dye. 0640

Exception. If any of the kerosene included in this claim **did** contain visible evidence of dye, attach a detailed explanation and check here ► ☐

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use on a farm for farming purposes		$ .244	0650	$	346
b Use by a state or local government		.244	0660		@0665
c Sales from a blocked pump		.244	0670	0680	

8 Nontaxable Use of Liquefied Petroleum Gas (LPG) in Certain Buses

	(a) Type of use	(b) Rate	(c) Gallons	(d) Amount of credit	(e) CRN
a Use in certain intercity and local buses		$ .062	0690	$ 0700	352
b Use in qualified local and school buses		.136	0710	0720	361

9 Gasohol Blending

Claimant bought gasoline taxed at the full rate and blended it with alcohol to make gasohol. The gasohol was sold or used in claimant's trade or business. For **each batch** of gasohol, claimant has the required information relating to the purchase of the gasoline and alcohol used to make the gasohol and to support the amount claimed.

	(a) Rate	Gallons of (b) Gasoline	Gallons of (c) Alcohol	(d) Amount of credit (col. (a) × col. (b))	(e) CRN
a 10% gasohol	$ .03845	0730	0740	$ 0750	356
b 7.7% gasohol	.02887	0760	0770	0780	357
c 5.7% gasohol	.02092	0790	0800	0810	363

10 Total income tax credit claimed. Add lines 1 through 9, column (d). Enter here and on Form 1040, line 68 (also check box b on line 68); Form 1120, line 32g; Form 1120-A, line 28g; Form 1120S, line 23c; Form 1041, line 24g; or the proper line of other returns . ► **10** $ 0820

Draft as of 7/30/2002

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0295
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4136bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	OFF-HIGHWAY BUSINESS USE GALLONS	1a(c)	6	43 - 48	N
0020	USE ON FARM FOR FARMING PURPOSE GALLONS	1b(c)	6	49 - 54	N
0030	NONTAXABLE USE OF GASOLINE TYPE - 1	1c(a)	2	55 - 56	VALUES "03, 04, 05, 07" OR BLANK
0040	NONTAXABLE USE OF GASOLINE GALLONS - 1	1c(c)	6	57 - 62	N
0050	NONTAXABLE USE OF GASOLINE TYPE - 2	1c(a)	2	63 - 64	VALUES "03, 04, 05, 07" OR BLANK
0060	NONTAXABLE USE OF GASOLINE GALLONS - 2	1c(c)	6	65 - 70	N
0070	NONTAXABLE USE OF GASOLINE CREDIT AMOUNT	1c(d)	12	71 - 82	N
0080	GASOHOL 10% ALCOHOL TYPE	1d(a)	2	83 - 84	VALUES "01, 02, 03, 04, 05, 07" OR BLANK
0090	GASOHOL 10% ALCOHOL GALLONS	1d(c)	6	85 - 90	N
0100	NONTAXABLE USE OF GASOHOL 10% CREDIT AMOUNT	1d(d)	12	91 - 102	N
0110	GASOHOL 7.7% ALCOHOL TYPE	1e(a)	2	103 - 104	VALUES "01, 02, 03, 04, 05, 07" OR BLANK
0120	GASOHOL 7.7% ALCOHOL GALLONS	1e(c)	6	105 - 110	N
0130	NONTAXABLE USE OF GASOHOL 7.7% CREDIT AMOUNT	1e(d)	12	111 - 122	N
0140	GASOHOL 5.7% ALCOHOL TYPE	1f(a)	2	123 - 124	VALUES "01, 02, 03, 04, 05, 07" OR BLANK
0150	GASOHOL 5.7% ALCOHOL GALLONS	1f(c)	6	125 - 130	N
0160	NONTAXABLE USE OF GASOHOL 5.7% CREDIT AMOUNT	1f(d)	12	131 - 142	N

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0390	NONTAXABLE USE OF KEROSENE TYPE 2	4a(a)	2	275 - 276	VALUES "02, 03, 06, 07, 08 OR BLANK
0400	NONTAXABLE USE OF KEROSENE GALLONS 2	4a(c)	6	277 - 282	N
0410	NONTAXABLE USE OF KEROSENE CREDIT AMOUNT	4a(d)	12	283 - 294	N
	RECORD TERMINUS CHARACTER		1	295 - 295	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0334
	START RECORD SENTINEL		4	5 - 8	"****"
0450	RECORD ID		6	9 - 14	"FRMbbb"
0451	FORM NUMBER		6	15 - 20	"4136bb"
0452	PAGE NUMBER		5	21 - 25	"PG02b"
0453	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0454	FILLER		1	35 - 35	BLANK
0455	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0460	COMMERCIAL AVIATION FUEL GASOLINE GALLONS	5a(c)	6	43 - 48	N
0470	NONTAXABLE USE OF COMMERCIAL AVIATION FUEL CREDIT AMOUNT	5a(d)	12	49 - 60	N
0480	NONTAXABLE USE OF AVIATION FUEL TYPE - 1	5b(a)	2	61 - 62	VALUES "01, 03, 09, 10, 11" OR BLANK
0490	NONTAXABLE USE OF AVIATION FUEL GALLONS - 1	5b(c)	6	63 - 68	N
0500	NONTAXABLE USE OF AVIATION FUEL OTHER $.219 CREDIT AMOUNT	5b(d)	12	69 - 80	N
0510	NONTAXABLE USE OF AVIATION FUEL TYPE - 2	5c(a)	2	81 - 82	VALUES "01, 03, 09, 10, 11" OR BLANK
0520	NONTAXABLE USE OF AVIATION FUEL GALLONS - 2	5c(c)	6	83 - 88	N
0530	NONTAXABLE USE OF AVIATION FUEL TAX CREDIT AMOUNT	5c(d)	12	89 - 100	N
0550	UNDYED DIESEL FUEL UV REGISTRATION NUMBER	6	11	101 - 111	A/N (UVnnnnnnnnn)
@0560	UNDYED DIESEL FUEL EXPLANATION	6	6	112 - 117	"STMbnn" OR BLANK
0570	UNDYED DIESEL FUEL BOX	6	1	118 - 118	"X" OR BLANK
0580	USE OF UNDYED DIESEL FOR FARMING PURPOSE GALLONS	6a(c)	6	119 - 124	N
0590	USE OF UNDYED DIESEL BY STATE OR LOCAL GOVERNMENT GALLONS	6b(c)	6	125 - 130	N
0600	SALES BY VENDORS OF UNDYED DIESEL CREDIT AMOUNT	6b(d)	12	131 - 142	N
@0605	CUSTOMER INFORMATION ATTACH	6b	6	143 - 148	"STMbnn" OR BLANK
0610	UNDYED KEROSENE UV REGISTRATION NUMBER	7	11	149 - 159	A/N (UVnnnnnnnnn)

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

Form **4255**
(Rev. August 2000)
Department of the Treasury
Internal Revenue Service

Recapture of Investment Credit

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

OMB No. 1545-0166

Attachment Sequence No. **65**

Name(s) as shown on return

Identifying number
0009 /NO ENTRY

Properties	Type of property-State whether rehabilitation, energy, reforestation, or transition property. (See the Instructions for Form 34 68 for the year the investment credit property was placed in service for definitions.) If rehabilitation property, also show type of building. If energy property, show type.
A	0010
B	0130
C	0250
D	0370 *0375

Original Investment Credit

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

Recapture Tax

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

General Instructions

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

Purpose of Form

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

Who Must Refigure the Investment Credit

Generally, you must refigure the investment credit and may have to recapture all or part of it if any of the following apply.

- You disposed of investment credit property before the end of 5 full years after the property was placed in service (recapture period).
- You changed the use of the property before the end of the recapture period so that it no longer qualifies as investment credit property.
- The business use of the property decreased before the end of the recapture period so that it no longer qualifies (in whole or in part) as investment credit property.
- Any building to which section 47(d) applies will no longer be a qualified rehabilitated building when placed in service.
- Any property to which section 48(a)(5) applies will no longer qualify as investment credit property when placed in service.
- Before the end of the recapture period, your proportionate interest was reduced by more than one-third in a partnership, S corporation, estate, or trust that allocated the cost or other basis of property to you for which you claimed a credit.
- You returned leased property (on which you claimed a credit) to the lessor before the end of the recapture period.
- A net increase in the amount of nonqualified nonrecourse financing occurred for any property to which section 49(a)(1) applied. For more details, see the instructions for line 10.

Exceptions to recapture. Recapture of the investment credit does not apply to the following.

- A transfer because of the death of the taxpayer.
- A transfer between spouses or incident to divorce under section 1041. However, a later disposition by the transferee is subject to recapture to the same extent as if the transferor had disposed of the property at the later date.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0641
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4255bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0009	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 - 51	NO ENTRY |
0010	PROPERTY DESCRIPTION 1	A	56	52 - 107	A/N
+0020	ORIGINAL RATE 1	1A	6	108 - 113	N
+0023	COST OR OTHER BASIS 1	2A	12	114 - 125	N
+0080	ORIGINAL CREDIT 1	3A	12	126 - 137	N
+0084	DATE PROPERTY PLACED IN SERVICE 1	4A	8	138 - 145	YYYYMMDD
+0090	DATE PROPERTY QUALIFICATION 1	5A	8	146 - 153	YYYYMMDD
+0100	NUMBER OF FULL YEARS BETWEEN DATES 1	6A	2	154 - 155	N, "00" OR BLANK
+0110	RECAPTURE PERCENTAGE 1	7A	6	156 - 161	N
+0120	TENTAVTIVE RECAPTURE TAX 1	8A	12	162 - 173	N
0130	PROPERTY DESCRIPTION 2	B	56	174 - 229	A/N
0140	ORIGINAL RATE 2	1B	6	230 - 235	N
0143	COST OR OTHER BASIS 2	2B	12	236 - 247	N
0200	ORIGINAL CREDIT 2	3B	12	248 - 259	N
0204	DATE PROPERTY PLACED IN SERVICE 2	4B	8	260 - 267	YYYYMMDD
0210	DATE PROPERTY QUALIFICATION 2	5B	8	268 - 275	YYYYMMDD
0220	NUMBER OF FULL YEARS BETWEEN DATES 2	6B	2	276 - 277	N, "00" OR BLANK
0230	RECAPTURE PERCENTAGE 2	7B	6	278 - 283	N
0240	TENTATIVE RECAPTURE TAX 2	8B	12	284 - 295	N

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

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

Form **4562**

Department of the Treasury
Internal Revenue Service

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2002

Attachment Sequence No. **67**

Name(s) shown on return	Business or activity to which this form relates	Identifying number
	0020	0010/NO ENTRY

Draft as of 2/05/2002

Part I **Election To Expense Certain Tangible Property Under Section 179**

Note: *If you have any listed property, complete Part V before you complete Part I.*

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	$24,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions)	2	0030
3	Threshold cost of section 179 property before reduction in limitation	3	$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0040
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	0050

	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6	0060	0070	0080
	0090	0100	0110 *0115

7	Listed property. Enter the amount from line 29	7	0120
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0130
9	Tentative deduction. Enter the **smaller** of line 5 or line 8	9	0140
10	Carryover of disallowed deduction from line 13 of your 2001 Form 4562.	10	0150
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	0160
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0170
13	Carryover of disallowed deduction to 2003. Add lines 9 and 10, less line 12 ▶	13	0180

Note: *Do not use Part II or Part III below for listed property. Instead, use Part V.*

Part II **Special Depreciation Allowance and Other Depreciation (Do not** include listed property.**)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	0181 *0182
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	0183 @0184
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	0186

Part III **MACRS Depreciation (Do not** include listed property.**)** (See page 4 of the instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2002	17	0187
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here 0188 ▶ ☐		

Section B—Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property		0190	0200	0210	0220	0230
b 5-year property		0240	0250	0260	0270	0280
c 7-year property		0290	0300	0310	0320	0330
d 10-year property		0340	0350	0360	0370	0380
e 15-year property		0390	0400	0410	0420	0430
f 20-year property		0440	0450	0460	0470	0480
g 25-year property		0482	25 yrs.	0484	S/L	0486
h Residential rental property	0490	0500	27.5 yrs.	MM	S/L	0510
	0520	0530	27.5 yrs.	MM	S/L	0540
i Nonresidential real property	0550	0560	39 yrs.	MM	S/L	0570
	0580	0590	0595	MM	S/L	0600

Section C—Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

20a Class life		0610	0620	0630	S/L	0640
b 12-year		0650	12 yrs.	0660	S/L	0670
c 40-year	0680	0690	40 yrs.	MM	S/L	0700 *0705

Part IV **Summary** (see page 6 of the instructions)

21	Listed property. Enter amount from line 28.	21	0760
22	**Total.** Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instr.	22	0770
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	0780

For Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 12906N *0790 Form **4562** (2002)

Part V **Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: *For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete* ***only*** *24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.*

Section A—Depreciation and Other Information (Caution: *See page 8 of the instructions for limits for passenger automobiles.***)**

24a Do you have evidence to support the business/investment use claimed? ☐ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	0810 (e) 0815 Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction 0820	(i) Elected section 179 cost 0825
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 6 of the instructions)						25	0830	
26 Property used more than 50% in a qualified business use (see page 6 of the instructions):								
0840	0850	0860 %	0870	0880	0890	0900	0910	0920
0930	0940	0950 %	0960	0970	0980	0990	1000	1010
1020	1030	1040 %	1050	1060	1070	1080	1090	1100 *1105
27 Property used 50% or less in a qualified business use (see page 6 of the instructions):								
1120	1130	1140 %	1150	1160	1170	S/L 1175	1180	
1190	1200	1210 %	1220	1230	1240	S/L 1245	1250	
1260	1270	1280 %	1290	1300	1310	S/L 1315	1320	*1325
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1						28	1330	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	1340

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (**do not** include commuting miles-see page 2 of the instructions)	1350		1420		1490		1560		1630		1700	
31 Total commuting miles driven during the year	1360		1430		1500		1570		1640		1710	
32 Total other personal (noncommuting) miles driven	1370		1440		1510		1580		1650		1720	
33 Total miles driven during the year. Add lines 30 through 32	1380		1450		1520		1590		1660		1730 *1735	
	Yes	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**	**Yes**	**No**
34 Was the vehicle available for personal use during off-duty hours?	1390	1395	1460	1465	1530	1535	1600	1605	1670	1675	1740	1745
35 Was the vehicle used primarily by a more than 5% owner or related person?	1400	1405	1470	1475	1540	1545	1610	1615	1680	1685	1750	1755
36 Is another vehicle available for personal use?	1410	1415	1480	1485	1550	1555	1620	1625	1690	1695	1760	1765 *1768

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see page 8 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	1770	1775
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners	1780	1785
39 Do you treat all use of vehicles by employees as personal use?	1790	1795
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?	1800	1805
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions.)	1810	1815

Note: *If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.*

Part VI **Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2002 tax year (see page 9 of the instructions):					
1830	1840	1850	1860	1870	1880
1890	1900	1910	1920	1930	1940
43 Amortization of costs that began before your 2002 tax year				43	1950
44 **Total.** Add amounts in column (f). See page 9 of the instructions for where to report				44	1960 *1965

Draft as of 8/08/2002

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0847
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4562bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 - 51	NO ENTRY
0020	BUSINESS OR ACTIVITY		30	52 - 81	A/N
0030	TOTAL COST OF SEC 179 PROPERTY PLACED IN SERVICE DURING TAX YEAR	PT I 2	12	82 - 93	N
0040	REDUCTION IN LIMITATION (LINE 2 MINUS LINE 3)	PT I 4	12	94 - 105	N
0050	DOLLAR LIMITATION FOR TAX YEAR (LINE 1 MINUS LINE 4)	PT I 5	12	106 - 117	N
0060	DESCRIPTION PROPERTY 1	PT I 6(a)	20	118 - 137	A/N
0070	DEPRECIATION COST PROPERTY 1	PT I 6(b)	12	138 - 149	N
0080	DEPRECIATION ELECTED COST PROPERTY 1	PT I 6(c)	12	150 - 161	N
0090	DESCRIPTION PROPERTY 2	PT I 6(a)	20	162 - 181	A/N
0100	DEPRECIATION COST PROPERTY 2	PT I 6(b)	12	182 - 193	N
0110	DECRECIATION ELECTED COST PROPERTY 2	PT I 6(c)	12	194 - 205	N
*0115	ATTACH ADDT'L INFORMATION	PT I	6	206 - 211	"STMbnn" OR BLANK

NOTE: USE FIELD #0115 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART I.

0120	LISTED PROPERTY (AMOUNT FROM LINE 27)	PT I 7	12	212 - 223	N
0130	TOTAL ELECTED COST OF SEC 179 PROPERTY (ADD LINES 6c AND 7c)	PT I 8	12	224 - 235	N

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

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

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0600	MACRS NONRESIDENTIAL PROPERTY 2 DEPRECIATION DEDUCTION	PT III 19i(g)	12	703 - 714	N
0610	ADS (CLASS LIFE) BASIS FOR DEPRECIATION	PT III 20a(c)	12	715 - 726	N
0620	ADS (CLASS LIFE) RECOVERY PERIOD	PT III 20a(d)	2	727 - 728	N
0630	ADS (CLASS LIFE) CONVENTION	PT III 20a(e)	2	729 - 730	"HY", "MQ" OR "MM"
0640	ADS (CLASS LIFE) DEDUCTION DEPRECIATION	PT III 20a(g)	12	731 - 742	N
0650	ADS (12-YR) BASIS FOR DEPRECIATION	PT III 20b(c)	12	743 - 754	N
0660	ADS (12 YEAR) CONVENTION	PT III 20b(e)	2	755 - 756	"HY", "MQ" OR "MM"
0670	ADS (12-YEAR) DEPRECIATION DEDUCTION	PT III 20b(g)	12	757 - 768	N
0680	ADS (40-YEAR) DATE PLACED IN SERVICE	PT III 20c(b)	6	769 - 774	FORMAT: YYYYMM or BLANK
0690	ADS (40-YEAR) BASIS FOR DEPRECIATION	PT III 20c(c)	12	775 - 786	N
0700	ADS (40-YEAR) DEPRECIATION DEDUCTION	PT III 20c(g)	12	787 - 798	N
*0705	ATTACH ADDT'L LISTED PROPERTY	PT III SEC B 19a-19i	6	799 - 804	"STMbnn" OR BLANK

NOTE: USE FIELD #0705 AS A STATEMENT (STM) REFERENCE. IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART II, SEC. B, LINES 15a-15i. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.

0760	LISTED PROPERTY (AMOUNT FROM LINE 28)	PT IV 21	12	805 - 816	N
0770	TOTAL	PT IV 22	12	817 - 828	N
0780	ASSETS	PT IV 23	12	829 - 840	N
*0790	50 YEAR PROPERTY	PT II c	6	841 - 846	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	847 - 847	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0899
	START RECORD SENTINEL		4	5 - 8	"****"
0800	RECORD ID		6	9 - 14	"FRMbbb"
0801	FORM NUMBER		6	15 - 20	"4562bb"
0802	PAGE NUMBER		5	21 - 25	"PG02b"
0803	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0804	FILLER		1	35 - 35	BLANK
0805	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0810	EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY (YES BOX)	PT V SEC A 24(a)	1	43 - 43	"X" OR BLANK
0815	EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY (NO BOX)	PT V SEC A 24(a)	1	44 - 44	"X" OR BLANK
0820	EVIDENCE WRITTEN (YES BOX)	PT V SEC A 24(b)	1	45 - 45	"X" OR BLANK
0825	EVIDENCE WRITTEN (NO BOX)	PT V SEC A 24(b)	1	46 - 46	"X" OR BLANK
0830	SPECIAL DEPRECIATION ALLOWANCE FOR LISTED PROPERTY	PT IV 25	12	47 - 58	N
0840	DEPRECIATION ITEM 1 DESCRIPTION	PT V SEC A 26(a)	10	59 - 68	A/N
0850	DEPRECIATION ITEM 1 DATE PLACED IN SERVICE	PT V SEC A 26(b)	8	69 - 76	FORMAT: YYYYMMDD or BLANK
0860	DEPRECIATION ITEM 1 BUSINESS USE PERCENTAGE	PT V SEC A 26(c)	6	77 - 82	N
0870	DEPRECIATION ITEM 1 COST OR OTHER BASIS	PT V SEC A 26(d)	12	83 - 94	N
0880	DEPRECIATION ITEM 1 BASIS - BUSINESS USE	PT V SEC A 26(e)	12	95 - 106	N
0890	DEPRECIATION ITEM 1 RECOVERY PERIOD	PT V SEC A 26(f)	2	107 - 108	N

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1060	DEPRECIATION ITEM 3 BASIS-BUSINESS USE	PT V SEC A 26(e)	12	257 - 268	N
1070	DEPRECIATION ITEM 3 RECOVERY PERIOD	PT V SEC A 26(f)	2	269 - 270	N
1080	DEPRECIATION ITEM 3 METHOD/CONVENTION	PT V SEC A 26(g)	7	271 - 277	A/N
1090	DEPRECIATION ITEM 3 DEPRECIATION DEDUCTION	PT V SEC A 26(h)	12	278 - 289	N
1100	DEPRECIATION ITEM 3 SECTION 179 EXPENSE	PT V SEC A 26(i)	12	290 - 301	N
*1105	ATTACH ADDITIONAL LISTED PROPERTY LINE 24	PT V SEC A 26	6	302 - 307	"STMbnn" OR BLANK

NOTE: USE FIELD #1105 AS A STATEMENT (STM) REFERENCE. IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART V, LINE 24. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.

1120	DEPRECIATION ITEM 1 DESCRIPTION	PT V SEC A 27(a)	10	308 - 317	A/N
1130	DEPRECIATIION ITEM 1 DATE PLACED IN SERVICE	PT V SEC A 27(b)	8	318 - 325	FORMAT: YYYYMMDD or BLANK
1140	DEPRECIATION ITEM 1 BUSINESS USE PERCENTAGE	PT V SEC A 27(c)	6	326 - 331	N
1150	DEPRECIATION ITEM 1 COST OR OTHER BASIS	PT V SEC A 27(d)	12	332 - 343	N
1160	DEPRECIATION ITEM 1 BASIS-BUSINESS USE	PT V SEC A 27(e)	12	344 - 355	N
1170	DEPRECIATION ITEM 1 RECOVERY PERIOD	PT V SEC A 27(f)	2	356 - 357	N
1175	DEPRECIATION ITEM 1 METHOD/CONVENTION	PT V SEC A 27(g)	3	358 - 360	"HY", "MQ", "MM" OR "PRE"
1180	DEPRECIATION ITEM 1 DEPRECIATION DEDUCTION	PT V SEC A 27(h)	12	361 - 372	N
1190	DEPRECIATION ITEM 2 DESCRIPTION	PT V SEC A 27(a)	10	373 - 382	A/N

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

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

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

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

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

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

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

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

RECORD TERMINUS CHARACTER	1	899 - 899	"#"

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

► **See separate instructions.**
► **Attach to your tax return.**
► **Use a separate Form 4684 for each casualty or theft.**

OMB No. 1545-0177

2002

Attachment Sequence No. **26**

Name(s) shown on tax return | **Identifying number**

Draft as of 7/23/2002

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes.)

1 Description of properties (show type, location, and date acquired for each): *0020

Property **A** 0030

Property **B** 0120

Property **C** 0210

Property **D** 0300

		Properties (Use a separate column for each property lost or damaged from the same casualty or theft.)			
		A	**B**	**C**	**D**
2 Cost or other basis of each property	2	0040	0130	0220	0310
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions) **Note:** *If line 2 is **more** than line 3, skip line 4.*	3	0050	0140	0230	0320
4 Gain from casualty or theft. If line 3 is **more** than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4	0060***	0150***	0240***	0330***
5 Fair market value **before** casualty or theft	5	0070	0160	0250	0340
6 Fair market value **after** casualty or theft	6	0080	0170	0260	0350
7 Subtract line 6 from line 5	7	0090	0180	0270	0360
8 Enter the **smaller** of line 2 or line 7	8	0100	0190	0280	0370
9 Subtract line 3 from line 8. If zero or less, enter -0-	9	0110	0200	0290	0380

10	Casualty or theft loss. Add the amounts on line 9 in columns A through D	10	0390
11	Enter the **smaller** of line 10 or $100	11	0400
12	Subtract line 11 from line 10	12	0410
	Caution: *Use only one Form 4684 for lines 13 through 18.*		
13	Add the amounts on line 12 of all Forms 4684	13	0420
14	Add the amounts from line 4 of all Forms 4684	14	0430
15	• If line 14 is **more** than line 13, enter the difference here and on Schedule D. **Do not** complete the rest of this section (see instructions). • If line 14 is **less** than line 13, enter -0- here and go to line 16. • If line 14 is **equal** to line 13, enter -0- here. **Do not** complete the rest of this section.	15	0440
16	If line 14 is **less** than line 13, enter the difference	16	0450
17	Enter 10% of your adjusted gross income from Form 1040, line 36. Estates and trusts, see instructions	17	0460
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 19. Estates and trusts, enter the result on the "Other deductions" line of your tax return	18	0470

For Paperwork Reduction Act Notice, see page 4 of the instructions.

Cat. No. 12997O

Form **4684** (2002)

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side. | **Identifying number**

SECTION B—Business and Income-Producing Property

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.) *0510

19 Description of properties (show type, location, and date acquired for each):

Property **A** 0520

Property **B** 0610

Property **C** 0700

Property **D** 0790

		Properties (Use a separate column for each property lost or damaged from the same casualty or theft.)			
		A	**B**	**C**	**D**
20 Cost or adjusted basis of each property	20	0530	0620	0710	0800
21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3. **Note:** *If line 20 is **more** than line 21, skip line 22.*	21	0540	0630	0720	0810
22 Gain from casualty or theft. If line 21 is **more** than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	22	0550***	0640***	0730***	0820***
23 Fair market value **before** casualty or theft	23	0560	0650	0740	0830
24 Fair market value **after** casualty or theft	24	0570	0660	0750	0840
25 Subtract line 24 from line 23	25	0580	0670	0760	0850
26 Enter the **smaller** of line 20 or line 25 **Note:** *If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.*	26	0590	0680	0770	0860
27 Subtract line 21 from line 26. If zero or less, enter -0-	27	0600	0690	0780	0870

28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 **or** line 34 (see instructions). **28** 0880

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft	**(b)** Losses from casualties or thefts *(i)* Trade, business, rental or royalty property	**(b)** Losses from casualties or thefts *(ii)* Income-producing and employee property	**(c)** Gains from casualties or thefts includible in income
Casualty or Theft of Property Held One Year or Less			
29 0890	(0900***)	(0910***)	0920
0930	(0940***)	(0950***)	0960
30 Totals. Add the amounts on line 29 **30**	(0970***)	(0980***)	0990
31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions 1000		**31**	1010
32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, partnerships, and S corporations, see instructions 1020		**32**	1030
Casualty or Theft of Property Held More Than One Year			
33 Casualty or theft gains from Form 4797, line 32		**33**	1040
34 1050	(1060***)	(1070***)	1080
1090	(1100***)	(1110***)	1120
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) **35**	(1130***)	(1140***)	
36 Total gains. Add lines 33 and 34, column (c)		**36**	1150
37 Add amounts on line 35, columns (b)(i) and (b)(ii)		**37**	1160
38 If the loss on line 37 is **more** than the gain on line 36:			
a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions 1170		**38a**	1180
b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11 1190		**38b**	1200
39 If the loss on line 37 is **less** than or **equal** to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3		**39**	1210

Note: *Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 7. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 6.*

Draft as of 7/23/2002

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0774
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4684bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000000 - 9999999
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 - 51	NO ENTRY |
*0020	PERSONAL USE PROPERTY STATEMENT		6	52 - 57	"STMbnn" OR BLANK

NOTE: USE FIELD # 020 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED IN PART A. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

0030	DESCRIPTION OF PROPERTIES	1A	56	58 - 113	A/N OR BLANK
0040	COST OR OTHER BASIS	2A	12	114 - 125	N
0050	INSURANCE	3A	12	126 - 137	N
0060	GAIN FROM CASUALTY OR THEFT	4A	12	138 - 149	N ***
0070	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5A	12	150 - 161	N
0080	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6A	12	162 - 173	N
0090	LINE 5 MINUS LINE 6	7A	12	174 - 185	N
0100	SMALLER OF LINE 2 OR LINE 7	8A	12	186 - 197	N
0110	LINE 8 MINUS LINE 3	9A	12	198 - 209	N
0120	DESCRIPTION OF PROPERTIES	1B	56	210 - 265	A/N OR BLANK
0130	COST OR OTHER BASIS	2B	12	266 - 277	N
0140	INSURANCE	3B	12	278 - 289	N
0150	GAIN FROM CASUALTY OR THEFT	4B	12	290 - 301	N ***
0160	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5B	12	302 - 313	N

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

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1081
	START RECORD SENTINEL		4	5 - 8	"****"
0490	RECORD ID		6	9 - 14	"FRMbbb"
0491	FORM NUMBER		6	15 - 20	"4684bb"
0492	PAGE NUMBER		5	21 - 25	"PG02b"
0493	EMPLOYEE IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0494	FILLER		1	35 - 35	BLANK
0495	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
*0510	BUSINESS AND INCOME PRODUCING PROPERTY		6	43 - 48	"STMbnn" OR BLANK
	NOTE: IF MORE SPACE IS NEEDED FOR SECTION B USE FIELD *510 AS A STATEMENT (STM) REFERENCE.				
0520	DESCRIPTION OF PROPERTIES	PT I 19	56	49 - 104	A/N OR BLANK
0530	COST OR ADJUSTED BASIS	PT I 20	12	105 - 116	N
0540	INSURANCE	PT I 21	12	117 - 128	N
0550	GAIN FROM CASUALTY OR THEFT	PT I 22	12	129 - 140	N ***
0560	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	141 - 152	N
0570	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	153 - 164	N
0580	LINE 23 MINUS LINE 24	PT I 25	12	165 - 176	N
0590	SMALLER OF LINE 22 OR LINE 25	PT I 26	12	177 - 188	N
0600	LINE 26 MINUS LINE 21	PT I 27	12	189 - 200	N
0610	DESCRIPTION OF PROPERTIES	PT I 19	56	201 - 256	A/N OR BLANK
0620	COST OR ADJUSTED BASIS	PT I 20	12	257 - 268	N
0630	INSURANCE	PT I 21	12	269 - 280	N
0640	GAIN FROM CASUALTY OR THEFT	PT I 22	12	281 - 292	N ***

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

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

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

Form **4797**

Department of the Treasury
Internal Revenue Service (99)

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

▶ **Attach to your tax return.** ▶ **See separate instructions.**

OMB No. 1545-0184

2002

Attachment Sequence No. **27**

Name(s) shown on return | **Identifying number**

Draft as of 8/22/2002

1	Enter the gross proceeds from sales or exchanges reported to you for 2002 on Form(s) 1099-B or 1099-S (or substitute statement) that you are including on line 2, 10, or 20 (see instructions)	1	0020

Part I **Sales or Exchanges of Property Used in a Trade or Business and Involuntary Conversions From Other Than Casualty or Theft—Most Property Held More Than 1 Year** (See instructions.)

	(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	(f) Cost or other basis, plus improvements and expense of sale	(g) Gain or (loss) Subtract (f) from the sum of (d) and (e)
2	0040	0050	0060	0070	0080	0090	0100
	0120	0130	0140	0150	0160	0170	0180
	0200	0210	0220	0230	0240	0250	0260
	0280	0290	0300	0310	0320	0330	0340 *0345

3	Gain, if any, from Form 4684, line 39	3	0600
4	Section 1231 gain from installment sales from Form 6252, line 26 or 37	4	0610
5	Section 1231 gain or (loss) from like-kind exchanges from Form 8824	5	0615
6	Gain, if any, from line 32, from other than casualty or theft	6	0620
7	Combine lines 2 through 6. Enter the gain or (loss) here and on the appropriate line as follows:	7	0650
	Partnerships (except electing large partnerships) and S corporations. Report the gain or (loss) following the instructions for Form 1065, Schedule K, line 6, or Form 1120S, Schedule K, line 5. Skip lines 8, 9, 11, and 12 below		
	All others. If line 7 is zero or a loss, enter the amount from line 7 on line 11 below and skip lines 8 and 9. If line 7 is a gain and you did not have any prior year section 1231 losses, or they were recaptured in an earlier year, enter the gain from line 7 as a long-term capital gain on Schedule D and skip lines 8, 9, 11, and 12 below.		
8	Nonrecaptured net section 1231 losses from prior years (see instructions)	8	0660
9	Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, enter the gain from line 7 on line 12 below. If line 9 is more than zero, enter the amount from line 8 on line 12 below and enter the gain from line 9 as a long-term capital gain on Schedule D (see instructions)	9	0670

Part II **Ordinary Gains and Losses**

10 Ordinary gains and losses not included on lines 11 through 17 (include property held 1 year or less):

0690	0700	0710	0720	0730	0740	0750
0770	0780	0790	0800	0810	0820	0830
0850	0860	0870	0880	0890	0900	0910
0930	0940	0950	0960	0970	0980	0990 *0995

11	Loss, if any, from line 7	11	(1250)
12	Gain, if any, from line 7 or amount from line 8, if applicable	12	1260
13	Gain, if any, from line 31	13	1270
14	Net gain or (loss) from Form 4684, lines 31 and 38a 1275	14	1280
15	Ordinary gain from installment sales from Form 6252, line 25 or 36	15	1300
16	Ordinary gain or (loss) from like-kind exchanges from Form 8824	16	1305
17	Recapture of section 179 expense deduction for partners and S corporation shareholders from property dispositions by partnerships and S corporations (see instructions)	17	1310
18	Combine lines 10 through 17. Enter the gain or (loss) here and on the appropriate line as follows:	18	1340
a	**For all except individual returns.** Enter the gain or (loss) from line 18 on the return being filed.		
b	**For individual returns:**		
	(1) If the loss on line 11 includes a loss from Form 4684, line 35, column (b)(ii), enter that part of the loss here. Enter the part of the loss from income-producing property on Schedule A (Form 1040), line 27, and the part of the loss from property used as an employee on Schedule A (Form 1040), line 22. Identify as from "Form 4797, line 18b(1)." See instructions	18b(1)	1350/NO ENTRY
	(2) Redetermine the gain or (loss) on line 18 excluding the loss, if any, on line 18b(1). Enter here and on Form 1040, line 14	18b(2)	1360/NO ENTRY

For Paperwork Reduction Act Notice, see page 7 of the instructions. Cat. No. 13086I Form **4797** (2002)

Part III Gain From Disposition of Property Under Sections 1245, 1250, 1252, 1254, and 1255

19 (a) Description of section 1245, 1250, 1252, 1254, or 1255 property:	(b) Date acquired (mo., day, yr.)	(c) Date sold (mo., day, yr.)
A 1400	1410	1420
B 1640	1650	1660
C 1880	1890	1900
D 2120	2130	2140

These columns relate to the properties on lines 19A through 19D. ►		Property A	Property B	Property C	Property D
20 Gross sales price (**Note:** *See line 1 before completing.*)	20	1430	1670	1910	2150
21 Cost or other basis plus expense of sale	21	1440	1680	1920	2160
22 Depreciation (or depletion) allowed or allowable	22	1450	1690	1930	2170
23 Adjusted basis. Subtract line 22 from line 21	23	1460	1700	1940	2180
24 Total gain. Subtract line 23 from line 20	24	1470	1710	1950	2190 *2195
25 **If section 1245 property:**					
a Depreciation allowed or allowable from line 22	25a	1480	1720	1960	2200
b Enter the **smaller** of line 24 or 25a	25b	1490	1730	1970	2210
26 **If section 1250 property:** If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291.					
a Additional depreciation after 1975 (see instructions)	26a	1500	1740	1980	2220
b Applicable percentage multiplied by the **smaller** of line 24 or line 26a (see instructions)	26b	1510	1750	1990	2230
c Subtract line 26a from line 24. If residential rental property **or** line 24 is not more than line 26a, skip lines 26d and 26e	26c	1520	1760	2000	2240
d Additional depreciation after 1969 and before 1976	26d	1530	1770	2010	2250
e Enter the **smaller** of line 26c or 26d	26e	1540	1780	2020	2260
f Section 291 amount (corporations only)	26f	1550/NO ENTRY	1790/NO ENTRY	2030/NO ENTRY	2270/NO ENTRY
g Add lines 26b, 26e, and 26f	26g	1560	1800	2040	2280
27 **If section 1252 property:** Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership).					
a Soil, water, and land clearing expenses	27a	1570	1810	2050	2290
b Line 27a multiplied by applicable percentage (see instructions)	27b	1580	1820	2060	2300
c Enter the **smaller** of line 24 or 27b	27c	1590	1830	2070	2310
28 **If section 1254 property:**					
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a	1600	1840	2080	2320
b Enter the **smaller** of line 24 or 28a	28b	1610	1850	2090	2330
29 **If section 1255 property:**					
a Applicable percentage of payments excluded from income under section 126 (see instructions)	29a	1620	1860	2100	2340
b Enter the **smaller** of line 24 or 29a (see instructions)	29b	1630	1870	2110	2350

Summary of Part III Gains. Complete property columns A through D through line 29b before going to line 30.

30 Total gains for all properties. Add property columns A through D, line 24	30	2360
31 Add property columns A through D, lines 25b, 26g, 27c, 28b, and 29b. Enter here and on line 13	31	2370
32 Subtract line 31 from line 30. Enter the portion from casualty or theft on Form 4684, line 33. Enter the portion from other than casualty or theft on Form 4797, line 6	32	2380

Part IV Recapture Amounts Under Sections 179 and 280F(b)(2) When Business Use Drops to 50% or Less (See instructions.)

		(a) Section 179	(b) Section 280F(b)(2)
33 Section 179 expense deduction or depreciation allowable in prior years	33	2420	2430
34 Recomputed depreciation. See instructions	34	2440	2450
35 Recapture amount. Subtract line 34 from line 33. See the instructions for where to report	35	2460	2470 *2475

Draft as of 8/22/2002

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0915
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4797bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 - 51	NO ENTRY |
0020	GROSS PROCEEDS FROM REAL ESTATE	1	12	52 - 63	N
0040	DESCRIPTION OF PROPERTY ITEM 1	PT I 2(a)	15	64 - 78	A/N
0050	DATE ACQUIRED ITEM 1	PT I 2(b)	8	79 - 86	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0060	DATE SOLD ITEM 1	PT I 2(c)	8	87 - 94	FORMAT: YYYYMMDD OR BLANK
0070	GROSS SALES PRICE ITEM 1	PT I 2(d)	12	95 - 106	N
0080	DEPRECIATION ALLOWED ITEM 1	PT I 2(e)	12	107 - 118	N
0090	COST OR OTHER BASIS ITEM 1	PT I 2(f)	12	119 - 130	N
0100	GAIN OR LOSS ITEM 1	PT I 2(g)	12	131 - 142	N
0120	DESCRIPTION OF PROPERTY ITEM 2	PT I 2(a)	15	143 - 157	A/N
0130	DATE ACQUIRED ITEM 2	PT I 2(b)	8	158 - 165	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0140	DATE SOLD ITEM 2	PT I 2(c)	8	166 - 173	FORMAT: YYYYMMDD OR BLANK
0150	GROSS SALES PRICE ITEM 2	PT I 2(d)	12	174 - 185	N
0160	DEPRECIATION ALLOWED ITEM 2	PT I 2(e)	12	186 - 197	N
0170	COST OR OTHER BASIS ITEM 2	PT I 2(f)	12	198 - 209	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0180	GAIN OR LOSS ITEM 2	PT I 2(g)	12	210 - 221	N
0200	DESCRIPTION OF PROPERTY ITEM 3	PT I 2(a)	15	222 - 236	A/N
0210	DATE ACQUIRED ITEM 3	PT I 2(b)	8	237 - 244	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0220	DATE SOLD ITEM 3	PT I 2(c)	8	245 - 252	FORMAT: YYYYMMDD OR BLANK
0230	GROSS SALES PRICE ITEM 3	PT I 2(d)	12	253 - 264	N
0240	DEPRECIATION ALLOWED ITEM 3	PT I 2(e)	12	265 - 276	N
0250	COST OR OTHER BASIS ITEM 3	PT I 2(f)	12	277 - 288	N
0260	GAIN OR LOSS ITEM 3	PT I 2(g)	12	289 - 300	N
0280	DESCRIPTION OF PROPERTY ITEM 4	PT I 2(a)	15	301 - 315	A/N
0290	DATE ACQUIRED ITEM 4	PT I 2(b)	8	316 - 323	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0300	DATE SOLD ITEM 4	PT I 2(c)	8	324 - 331	FORMAT: YYYYMMDD OR BLANK
0310	GROSS SALES PRICE ITEM 4	PT I 2(d)	12	332 - 343	N
0320	DEPRECIATION ALLOWED ITEM 4	PT I 2(e)	12	344 - 355	N
0330	COST OR OTHER BASIS ITEM 4	PT I 2(f)	12	356 - 367	N
0340	GAIN OR LOSS ITEM 4	PT I 2(g)	12	368 - 379	N
*0345	(A) DESCRIPTION OF PROPERTY	PT I	6	380 - 385	"STMbnn" OR BLANK

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

0600	GAIN FORM 4684, LINE 39	PT I 3(g)	12	386 - 397	N
0610	SEC 1231 GAIN FORM 6252 LINE 26 OR 37	PT 1 4(g)	12	398 - 409	N
0615	SEC 1231 GAIN/LOSS FROM FORM 8824	PT 1 5(g)	12	410 - 421	N
0620	GAIN ON LINE 32	PT I 6(g)	12	422 - 433	N

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

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

NOTE: USE FIELD # 0995 AS A STATEMENT (STM) REFERENCE IF ADDITONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART II, LINE 10. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

1250	LOSS FROM LINE 7	PT II 11	12	792 - 803	N ***

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1260	GAIN FROM LINE 7 OR AMOUNT FROM LINE 8	PT II 12	12	804 - 815	N
1270	NET GAIN FROM LINE 31	PT II 13	12	816 - 827	N
1275	PAL INDICATOR	PT II 14	3	828 - 830	"PAL" OR BLANK
1280	NET GAIN OR LOSS FORM 4684 SEC B LINES 31 AND 38A	PT II 14	12	831 - 842	N
1300	ORDINARY GAIN FROM INSTALLMENT SALES FORM 6252 LINE 25 OR 36	PT II 15	12	843 - 854	N
1305	ORDINARY GAIN OR LOSS FROM LIKE KIND EXCHANGE	PT II 16	12	855 - 866	N
1310	RECAPTURE OF SEC 179 DEDUCTION	PT II 17	12	867 - 878	N
1340	COMBINE LINES 10-17	PT II 18	12	879 - 890	N
1350	INDIVIDUAL RETURN FORM 4684 SEC B PT II (LOSS)	PT II 18 b(1)	12	891 - 902	NO ENTRY
1360	INDIVIDUAL RETURN GAIN OR LOSS	PT II 18 b(2)	12	903 - 914	NO ENTRY
	RECORD TERMINUS CHARACTER		1	915 - 915	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1395
	START RECORD SENTINEL		4	5 - 8	"****"
1380	RECORD ID		6	9 - 14	"FRMbbb"
1381	FORM NUMBER		6	15 - 20	"4797bb"
1382	PAGE NUMBER		5	21 - 25	"PG02b"
1383	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 - 34	N nnnnnnnnn
1384	FILLER		1	35 - 35	BLANK
1385	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
1400	DESCRIPTION OF PROPERTY PROPERTY A	PT III 19A	40	43 - 82	A/N
1410	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY A	PT III 19 A(b)	8	83 - 90	FORMAT: YYYYMMDD OR BLANK
1420	GAIN FROM DISPOSITION DATE SOLD PROPERTY A	PT III 19 A(c)	8	91 - 98	FORMAT: YYYYMMDD OR BLANK
1430	GROSS SALES PRICE PROPERTY A	PT III 20 A	12	99 - 110	N
1440	COST OR OTHER BASIS PLUS EXPENSE PROPERTY A	PT III 21 A	12	111 - 122	N
1450	DEPRECIATION PROPERTY A	PT III 22 A	12	123 - 134	N
1460	ADJUSTED BASIS LINE 21 MINUS LINE 22 PROPERTY A	PT III 23 A	12	135 - 146	N
1470	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY A	PT III 24 A	12	147 - 158	N
1480	SEC 1245 DEPRECIATION PROPERTY A	PT III 25a A	12	159 - 170	N
1490	SEC 1245 SMALLER OF 24 OR 25a PROPERTY A	PT III 25b A	12	171 - 182	N
1500	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY A	PT III 26a A	12	183 - 194	N
1510	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY A	PT III 26b A	12	195 - 206	N

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

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

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

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

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

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

Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))

(Income not subject to self-employment tax)

▶ **Attach to Form 1040.** ▶ **See instructions on back.**

OMB No. 1545-0187

2002

Attachment Sequence No. **37**

Name(s) shown on Form 1040

Your social security number 0010/NO ENTRY

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2002 (see instructions)? . . . . . 0030 ☐ Yes ☐ No 0035

Draft as of 7/15/2002

Part I **Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops				1	0040	
2a	Total cooperative distributions (Form(s) 1099-PATR)	2a	0050	2b Taxable amount	2b	0060	
3a	Agricultural program payments (see instructions)	3a	0070	3b Taxable amount	3b	0080	
4	Commodity Credit Corporation (CCC) loans (see instructions):						
a	CCC loans reported under election				4a	0090	@0100
b	CCC loans forfeited	4b	0110	4c Taxable amount	4c	0120	
5	Crop insurance proceeds and certain disaster payments (see instructions):						
a	Amount received in 2002 @0165	5a	0130	5b Taxable amount	5b	0140	
0160 c	If election to defer to 2003 is attached, check here ▶ ☐			5d Amount deferred from 2001	5d	0170	
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions)				6	0180	
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 41 ▶				7	0190	

Part II **Expenses—Farm Rental Property.** Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F instructions). Also attach **Form 4562**	8	0200	21	Pension and profit-sharing plans	21	0360
9	Chemicals	9	0210	22	Rent or lease (see instructions):		
10	Conservation expenses (see instructions)	10	0220/NO ENTRY	a	Vehicles, machinery, and equipment	22a	0370
11	Custom hire (machine work)	11	0230	b	Other (land, animals, etc.)	22b	0380
12	Depreciation and section 179 expense deduction not claimed elsewhere	12	0240	23	Repairs and maintenance	23	0390
13	Employee benefit programs other than on line 21 (see Schedule F instructions)	13	0250	24	Seeds and plants purchased	24	0400
14	Feed purchased	14	0260	25	Storage and warehousing	25	0410
15	Fertilizers and lime	15	0270	26	Supplies purchased	26	0420
16	Freight and trucking	16	0280	27	Taxes	27	0430
17	Gasoline, fuel, and oil	17	0290	28	Utilities	28	0440
18	Insurance (other than health)	18	0300	29	Veterinary, breeding, and medicine	29	0450
19	Interest:			30	Other expenses *0460 (specify):		
*0330 a	Mortgage (paid to banks, etc.)	19a	0310	a	0470	30a	0480
*0340 b	Other	19b	0320	b	0490	30b	0500
20	Labor hired (less employment credits) (see Schedule F instructions)	20	0350	c	0510	30c	0520
				d	0530	30d	0540
				e	0550	30e	0560
				f	0570	30f	0580
				g	0590	30g	0600

31	**Total expenses.** Add lines 8 through 30g ▶	31	0610	
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E, line 39. If the result is a loss, you **must** go on to line 33 . . 0620	32	0630	
33	If line 32 is a loss, you **must** check the box that describes your investment in this activity (see instructions)	33a ☐ All investment is at risk. 0640 33b ☐ Some investment is not at risk. 0650		
	You may need to complete **Form 8582** to determine your deductible loss, regardless of which box you check (see instructions). However, if you checked 33b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the deductible loss here and on Schedule E, line 39	33c	0660	

For Paperwork Reduction Act Notice, see instructions on back. Cat. No. 13117W Form **4835** (2002)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0759
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4835bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	SOCIAL SECURITY NUMBER		9	43 - 51	NO ENTRY
0030	ACTIVELY PARTICIPATE YES BOX	A	1	52 - 52	"X" OR BLANK
0035	ACTIVELY PARTICIPATE NO BOX	A	1	53 - 53	"X" OR BLANK
0040	INCOME FROM PRODUCTION OF LIVESTOCK, PRODUCE, GRAINS, AND OTHER CROPS	PART I 1	12	54 - 65	N
0050	TOTAL COOPERATIVE DISTRIBUTIONS	PART I 2a	12	66 - 77	N
0060	TOTAL COOPERATIVE DISTRIBUTIONS (TAXABLE AMOUNT)	PART I 2b	12	78 - 89	N
0070	AGRICULTURAL PROGRAM PAYMENTS	PART I 3a	12	90 - 101	N
0080	AGRICULTURAL PROGRAM PAYMENTS TAXABLE AMOUNT	PART I 3b	12	102 - 113	N
0090	CCC LOANS REPORTED UNDER ELECTION	PART I 4a	12	114 - 125	N
@0100	CCC LOANS STATEMENT	PART I 4a	6	126 - 131	"STMbnn" OR BLANK
0110	CCC LOANS FORFEITED OR CERTIFIED	PART I 4b	12	132 - 143	N
0120	CCC LOANS TAXABLE AMOUNT	PART I 4c	12	144 - 155	N
0130	CROP INSURANCE PROCEEDS	PART I 5a	12	156 - 167	N
0140	CROP INSURANCE PROCEEDS (TAXABLE AMOUNT)	PART I 5b	12	168 - 179	N
0160	IF ELECTION TO DEFER IS ATTACHED	PART I 5c	1	180 - 180	"X" OR BLANK

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0370	RENT OR LEASE VEHICLES, MACHINERY AND EQUIP	PT II 22a	12	415 - 426	N
0380	OTHER (LAND, ANIMALS, ETC)	PT II 22b	12	427 - 438	N
0390	REPAIRS AND MAINTENANCE	PT II 23	12	439 - 450	N
0400	SEEDS AND PLANTS PURCHASED	PT II 24	12	451 - 462	N
0410	STORAGE AND WAREHOUSING	PT II 25	12	463 - 474	N
0420	SUPPLIES PURCHASED	PT II 26	12	475 - 486	N
0430	TAXES	PT II 27	12	487 - 498	N
0440	UTILITIES	PT II 28	12	499 - 510	N
0450	VETERINARY FEES AND MEDICINE	PT II 29	12	511 - 522	N
*0460	OTHER EXPENSES	PT II 30	6	523 - 528	"STMbnn" OR BLANK

NOTE: IF MORE THAN SIX (6) EXPLANATIONS FOR PART II ARE NECESSARY OR THE SPACE ALLOWED IS INSUFFICIENT USE FIELD *0460 AS A STATEMENT (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH THE FIRST EXPLANATION.

0470	OTHER EXPENSES (SPECIFY)	PT II 30a	15	529 - 543	A/N
0480	OTHER EXPENSES	PT II 30a	12	544 - 555	N
0490	OTHER EXPENSES (SPECIFY)	PT II 30b	15	556 - 570	A/N
0500	OTHER EXPENSES	PT II 30b	12	571 - 582	N
0510	OTHER EXPENSES (SPECIFY)	PT II 30c	15	583 - 597	A/N
0520	OTHER EXPENSES	PT II 30c	12	598 - 609	N
0530	OTHER EXPENSES (SPECIFY)	PT II 30d	15	610 - 624	A/N
0540	OTHER EXPENSES	PT II 30d	12	625 - 636	N
0550	OTHER EXPENSES (SPECIFY)	PT II 30e	15	637 - 651	A/N

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

Form **4952**

Department of the Treasury
Internal Revenue Service (99)

Investment Interest Expense Deduction

▶ **Attach to your tax return.**

OMB No. 1545-0191

2002

Attachment Sequence No. **72**

Name(s) shown on return

Identifying number

Draft as of 6/19/2002

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2002. See instructions	1	0020
2	Disallowed investment interest expense from 2001 Form 4952, line 7	2	0030
3	**Total investment interest expense.** Add lines 1 and 2	3	0040

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)			4a	0050
b	Net gain from the disposition of property held for investment	4b	0060		
c	Net capital gain from the disposition of property held for investment	4c	0070		
d	Subtract line 4c from line 4b. If zero or less, enter -0-			4d	0080
e	Enter the amount from line 4c that you elect to include in investment income. Do not enter more than the amount on line 4b. See instructions ▶			4e	0090
f	Investment income. Add lines 4a, 4d, and 4e.			4f	0100
5	Investment expenses. See instructions			5	0110
6	**Net investment income.** Subtract line 5 from line 4f. If zero or less, enter -0-			6	0120

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2003. Subtract line 6 from line 3. If zero or less, enter -0-	7	0130
8	**Investment interest expense deduction.** Enter the **smaller** of line 3 or 6. See instructions	8	0140

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

General Instructions

Purpose of Form

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2002 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For additional information, see **Pub. 550,** Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust and you claim a deduction for investment interest expense, you must complete Form 4952 and attach it to your tax return.

Exception. You do not have to file Form 4952 if **all** of the following apply.

- Your investment interest expense is not more than your investment income from interest and ordinary dividends.
- You have no other deductible investment expenses.
- You have no disallowed investment interest expense from 2001.

Allocation of Interest Expense Under Temporary Regulations Section 1.163-8T

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See **Pub. 535,** Business Expenses.

Specific Instructions

Part I—Total Investment Interest Expense

Line 1

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness. **Investment interest expense** is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on page 2).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense **does not** include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any business activity in which you **do not** materially participate and any rental activity. See the separate instructions for **Form 8582,** Passive Activity Loss Limitations, for details.
- Any interest expense that is capitalized, such as construction interest subject to section 263A.
- Interest expense related to tax-exempt interest income under section 265.
- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0199
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4952bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0020	INVESTMENT INTEREST EXPENSE	PT I 1	12	43 - 54	N
0030	DISALLOWED INVESTMENT INTEREST EXPENSE	PT I 2	12	55 - 66	N
0040	TOTAL INVESTMENT INTEREST ADD LINES 1 AND 2	PT I 3	12	67 - 78	N
0050	GROSS INCOME FROM PROPERTY HELD FOR INVESTMENT	PT II 4(a)	12	79 - 90	N
0060	NET GAIN	PT II 4(b)	12	91 - 102	N
0070	NET CAPITAL GAIN	PT II 4(c)	12	103 - 114	N
0080	SUBTRACT LINE 4c FROM LINE 4b	PT II 4(d)	12	115 - 126	N
0090	LINE 4c INVESTMENT INCOME	PT II 4(e)	12	127 - 138	N
0100	INVESTMENT INCOME	PT II 4(f)	12	139 - 150	N
0110	INVESTMENT EXPENSES	PT II 5	12	151 - 162	N
0120	NET INVESTMENT INCOME	PT II 6	12	163 - 174	N
0130	INVESTMENT INT. EXPENSE CARRY FORWARD	PT III 7	12	175 - 186	N
0140	INVESTMENT INT. EXPENSE DEDUCT	PT III 8	12	187 - 198	N
	RECORD TERMINUS CHARACTER		1	199 - 199	"#"

Form **4970**

Department of the Treasury
Internal Revenue Service

Tax on Accumulation Distribution of Trusts

► **Attach to beneficiary's tax return.**

► **See instructions on back.**

OMB No. 1545-0192

2002

Attachment Sequence No. **73**

A Name(s) as shown on return 0010

B Social security number 0020

C Name and address of trust
0030
0040 0050

D Employer identification number 0060

E Type of trust (see instructions) 0070 ☐ Domestic 0080 ☐ Foreign

F Beneficiary's date of birth 0090

G Enter number of trusts from which you received accumulation distributions in this tax year . . . . . ► 0100

Draft as of 8/07/2002

Part I Average Income and Determination of Computation Years

1	Amount of current distribution that is considered distributed in earlier tax years (from Schedule J (Form 1041), line 37, column (a))		1	0110
2	Distributions of income accumulated before you were born or reached age 21		2	0120
3	Subtract line 2 from line 1		3	0130
4	Taxes imposed on the trust on amounts from line 3 (from Schedule J (Form 1041), line 37, column (b))		4	0140
5	Total (add lines 3 and 4)		5	0150
6	Tax-exempt interest included on line 5 (from Schedule J (Form 1041), line 37, column (c))		6	0160
7	Taxable part of line 5 (subtract line 6 from line 5)		7	0170
8	Number of trust's earlier tax years in which amounts on line 7 are considered distributed		8	0180
9	Average annual amount considered distributed (divide line 3 by line 8)	9 0190		
10	Multiply line 9 by .25	10 0200		
11	Number of earlier tax years to be taken into account (see instructions)		11	0210
12	Average amount for recomputing tax (divide line 7 by line 11). Enter here and in each column on line 15		12	0220

13	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) 1997
Enter your taxable income before this distribution for the 5 immediately preceding tax years	0230	0240	0250	0260	0270

Part II Tax Attributable to the Accumulation Distribution

		(a) 0280	(b) 0390	(c) 0500
14 Enter the amounts from line 13, eliminating the highest and lowest taxable income years	14	0290	0400	0510
15 Enter amount from line 12 in each column	15	0300	0410	0520
16 Recomputed taxable income (add lines 14 and 15)	16	0310	0420	0530
17 Income tax on amounts on line 16	17	0320	0430	0540
18 Income tax before credits on line 14 income	18	0330	0440	0550
19 Additional tax before credits (subtract line 18 from line 17)	19	0340	0450	0560
20 Tax credit adjustment	20	0350	0460	0570
21 Subtract line 20 from line 19	21	0360	0470	0580
22 Alternative minimum tax adjustments	22	0370	0480	0590
23 Combine lines 21 and 22	23	0380	0490	0600

24	Add columns (a), (b), and (c), line 23	24 0610
25	Divide the line 24 amount by 3	25 0620
26	Multiply the amount on line 25 by the number of years on line 11	26 0630
27	Enter the amount from line 4	27 0640
28	Partial tax attributable to the accumulation distribution (subtract line 27 from 26) (If zero or less, enter -0-)	28 0670

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 13180V

Form **4970** (2002)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0827
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4970bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	NAME OF PERSON SUBJECT TO TRUST TAX	A	35	43 - 77	A/N
0020	SSN OF PERSON SUBJECT TO TRUST TAX	B	9	78 - 86	N
0030	NAME OF TRUST	C	35	87 - 121	A/N
0040	STREET ADDRESS	C	35	122 - 156	A/N
0050	CITY/STATE/ZIP	C	33	157 - 189	A/N
0060	EMPLOYER IDENTIFICATION NUMBER (EIN)	D	9	190 - 198	N
0070	DOMESTIC TRUST INDICATOR	E	1	199 - 199	"X" OR BLANK
0080	FOREIGN TRUST INDICATOR	E	1	200 - 200	"X" OR BLANK
0090	BENEFICIARY DATE OF BIRTH	F	8	201 - 208	YYYYMMDD
0100	NUMBER OF TRUSTS	G	2	209 - 210	N
0110	PRIOR YEARS DISTRIBUTION AMOUNT	1	12	211 - 222	N
0120	PRE-BIRTH/21 DISTRIBUTION AMOUNT	2	12	223 - 234	N
0130	NET DISTRIBUTION AMOUNT	3	12	235 - 246	N
0140	TAX ON TRUST AMOUNT FROM LINE 3	4	12	247 - 258	N
0150	TOTAL AMOUNT	5	12	259 - 270	N
0160	TAX EXEMPT INTEREST	6	12	271 - 282	N
0170	TAXABLE AMOUNT	7	12	283 - 294	N
0180	NUMBER OF DISTRIBUTION YEARS	8	2	295 - 296	N
0190	AVERAGE ANNUAL AMOUNT DISTRIBUTED	9	12	297 - 308	N

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

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

Form **4972**

Department of the Treasury
Internal Revenue Service

Tax on Lump-Sum Distributions

(From Qualified Plans of Participants Born Before 1936)

▶ **Attach to Form 1040 or Form 1041.**

OMB No. 1545-0193

2002

Attachment Sequence No. **28**

Name of recipient of distribution: 0010

Identifying number: 0020

Draft as of 5/28/2002

Part I Complete this part to see if you can use Form 4972

			Yes	No
1	Was this a distribution of a plan participant's entire balance (excluding deductible voluntary employee contributions and certain forfeited amounts) from all of an employer's qualified plans of one kind (pension, profit-sharing, or stock bonus)? If "No," **do not** use this form	1	0024	0026
2	Did you roll over any part of the distribution? If "Yes," **do not** use this form	2	0030	0040
3	Was this distribution paid to you as a beneficiary of a plan participant who was born before 1936?	3	0042	0044
4	Were you **(a)** a plan participant who received this distribution, **(b)** born before 1936, **and (c)** a participant in the plan for at least 5 years before the year of the distribution? If you answered "No" to both questions 3 **and** 4, **do not** use this form.	4	0084	0086
5a	Did you use Form 4972 after 1986 for a previous distribution from your own plan? If "Yes," **do not** use this form for a 2002 distribution from your own plan	5a	0190	0200
b	If you are receiving this distribution as a beneficiary of a plan participant who died, did you use Form 4972 for a previous distribution received for that participant after 1986? If "Yes," **do not** use the form for this distribution	5b	0201	0202

Part II Complete this part to choose the 20% capital gain election (see instructions)

6	Capital gain part from Form 1099-R, box 3	0204	0206	6	0210
7	Multiply line 6 by 20% (.20) ▶			7	0220

If you also choose to use Part III, go to line 8. Otherwise, include the amount from line 7 in the total on Form 1040, line 42, or Form 1041, Schedule G, line 1b, whichever applies.

Part III Complete this part to choose the 10-year tax option (see instructions)

8	Ordinary income from Form 1099-R, box 2a minus box 3. If you did not complete Part II, enter the taxable amount from Form 1099-R, box 2a	0230	0235		8	0240
9	Death benefit exclusion for a beneficiary of a plan participant who died before August 21, 1996				9	0250
10	Total taxable amount. Subtract line 9 from line 8				10	0260
11	Current actuarial value of annuity from Form 1099-R, box 8. If none, enter -0-				11	0270
12	Adjusted total taxable amount. Add lines 10 and 11. If this amount is $70,000 or more, **skip** lines 13 through 16, enter this amount on line 17, and go to line 18				12	0280
13	Multiply line 12 by 50% (.50), but **do not** enter more than $10,000			13	0290	
14	Subtract $20,000 from line 12. If line 12 is $20,000 or less, enter -0-	14	0300			
15	Multiply line 14 by 20% (.20)			15	0310	
16	Minimum distribution allowance. Subtract line 15 from line 13				16	0320
17	Subtract line 16 from line 12				17	0330
18	Federal estate tax attributable to lump-sum distribution				18	0340
19	Subtract line 18 from line 17. If line 11 is zero, **skip** lines 20 through 22 and go to line 23				19	0350
20	Divide line 11 by line 12 and enter the result as a decimal (rounded to at least three places).			20	.0351	
21	Multiply line 16 by the decimal on line 20			21	0352	
22	Subtract line 21 from line 11			22	0353	
23	Multiply line 19 by 10% (.10)				23	0605
24	Tax on amount on line 23. Use the Tax Rate Schedule in the instructions				24	0610
25	Multiply line 24 by ten (10). If line 11 is zero, **skip** lines 26 through 28, enter this amount on line 29, and go to line 30				25	0620
26	Multiply line 22 by 10% (.10)			26	0660	
27	Tax on amount on line 26. Use the Tax Rate Schedule in the instructions			27	0670	
28	Multiply line 27 by ten (10)				28	0680
29	Subtract line 28 from line 25. (Multiple recipients, see instructions.)		0695 ▶		29	0690
30	**Tax on lump-sum distribution.** Add lines 7 and 29. Also include this amount in the total on Form 1040, line 42, or Form 1041, Schedule G, line 1b, whichever applies ▶				30	0705

For Paperwork Reduction Act Notice, see instructions.

Cat. No. 13187U

Form **4972** (2002)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0426
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4972bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	RECIPIENT NAME		35	43 - 77	A/N
0020	RECIPIENT EIN		9	78 - 86	N
0024	DISTRIBUTION OF QUALIFIED PLAN 1 YES BOX		1	87 - 87	"X" OR BLANK
0026	DISTRIBUTION OF QUALIFIED PLAN 1 NO BOX		1	88 - 88	"X" OR BLANK
0030	ROLLOVER YES BOX	2	1	89 - 89	"X" OR BLANK
0040	ROLLOVER NO BOX	2	1	90 - 90	"X" OR BLANK
0042	BENEFICIARY OF QUAL PARTICIPANT YES BOX	3	1	91 - 91	"X" OR BLANK
0044	BENEFICIARY OF QUAL PARTICIPANT NO BOX	3	1	92 - 92	"X" OR BLANK
0084	QUAL AGE - FIVE YR MEMBER YES BOX	4	1	93 - 93	"X" OR BLANK
0086	QUAL AGE - FIVE YR MEMBER NO BOX	4	1	94 - 94	"X" OR BLANK
0190	PRIOR YEAR DISTRIBUTION YES BOX	5a	1	95 - 95	"X" OR BLANK
0200	PRIOR YEAR DISTRIBUTION NO BOX	5a	1	96 - 96	"X" OR BLANK
0201	BENEFICIARY DISTRIBUTION YES BOX	5b	1	97 - 97	"X" OR BLANK
0202	BENEFICIARY DISTRIBUTION NO BOX	5b	1	98 - 98	"X" OR BLANK
0204	NUA LITERAL	6	3	99 - 101	"NUA" OR BLANK
0206	NUA WORKSHEET AMOUNT	6	12	102 - 113	N
0210	FORM 1099R CAPITAL GAIN	6	12	114 - 125	N
0220	MULTIPLY LINE 6 BY 20%	7	12	126 - 137	N

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

Form **6198**

Department of the Treasury
Internal Revenue Service

At-Risk Limitations

► **Attach to your tax return.**

► **See separate instructions.**

OMB No. 1545-0712

2002

Attachment Sequence No. **31**

Name(s) shown on return | **Identifying number**

Description of activity (see page 2 of the instructions)

0020

Draft as of 7/16/2002

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts (see instructions).

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	0030
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	0040
b	Form 4797	2b	0050
c	Other form or schedule *0060 0065 +0070	2c	0080
3	Other income or gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3	0090
4	Other deductions or losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 3	4	(0100***)
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5	0110

Part II Simplified Computation of Amount At Risk. See instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. **Do not** enter less than zero	6	0120
7	Increases for the tax year (see page 4 of the instructions)	7	0130
8	Add lines 6 and 7	8	0140
9	Decreases for the tax year (see page 4 of the instructions)	9	0150
10a	Subtract line 9 from line 8 ► 10a 0160		
b	If line 10a is **more** than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see **Pub. 925** for information on the recapture rules	10b	0170

Part III Detailed Computation of Amount At Risk

(If you completed Part III of Form 6198 for 2001, see page 4 of the instructions.)

11	Investment in the activity (or in your interest in the activity) at the effective date. **Do not** enter less than zero	11	0180
12	Increases at effective date	12	0190
13	Add lines 11 and 12	13	0200
14	Decreases at effective date	14	0210
15	Amount at risk (check box that applies):		
0220 a	☐ At effective date. Subtract line 14 from line 13. **Do not** enter less than zero.	15	0240
0230 b	☐ From 2001 Form 6198, line 19b. **Do not** enter the amount from line 10b of the 2001 form.		
16	Increases since (check box that applies):		
0250 a	☐ Effective date **b** ☐ The end of your 2001 tax year 0260	16	0270
17	Add lines 15 and 16	17	0280
18	Decreases since (check box that applies):		
0290 a	☐ Effective date **b** ☐ The end of your 2001 tax year 0300	18	0310
19a	Subtract line 18 from line 17 ► 19a 0320		
b	If line 19a is **more** than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see **Pub. 925** for information on the recapture rules	19b	0330

Part IV Deductible Loss

20	**Amount at risk.** Enter the **larger** of line 10b or line 19b	20	0340
21	**Deductible loss.** Enter the **smaller** of the line 5 loss (treated as a positive number) or line 20. See page 8 of the instructions to find out how to report any deductible loss and any carryover.	21	(0350***)

Note: *If the loss is from a passive activity, see* ***Form 8582,*** *Passive Activity Loss Limitations, or* ***Form 8810,*** *Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.*

For Paperwork Reduction Act Notice, see page 8 of the instructions. Cat. No. 50012Y Form **6198** (2002)

SECTION 1.67 FORM 6198 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0467
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"6198bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0020	DESCRIPTION OF ACTIVITY		80	43 - 122	A/N
0030	ORDINARY INCOME (LOSS) FROM ACTIVITY	PT I 1	12	123 - 134	N
0040	GAIN (LOSS) FROM ASSETS (SCHEDULE D)	PT I 2a	12	135 - 146	N
0050	GAIN (LOSS) FROM ASSETS (FORM 4797)	PT I 2b	12	147 - 158	N
*0060	GAIN (LOSS) FROM ASSETS (OTHER FORM OR SCHEDULE)	PT I 2c	6	159 - 164	"STMbnn" OR BLANK
0065	CARRY FORWARD FORM NAME	PT I 2c	20	165 - 184	A/N OR BLANK
+0070	GAIN (LOSS) FROM ASSETS (OTHER FORMS OR SCHEDULE) (AMOUNT)	PT I 2c	12	185 - 196	N
0080	GAIN (LOSS) FROM ASSETS (OTHER FORM OR SCHEDULE) (TOTAL)	PT I 2c	12	197 - 208	N
0090	OTHER INCOME OR GAINS (SCHEDULE K1, FORM 1065 OR FORM 1120S)	PT I 3	12	209 - 220	N
0100	OTHER DEDUCTIONS OR LOSSES INCLUDING INVESTMENT INTEREST EXPENSE	PT I 4	12	221 - 232	N ***
0110	CURRENT YEAR PROFIT (LOSS) FROM ACTIVITY	PT I 5	12	233 - 244	N
0120	ADJUSTED BASIS FIRST DAY OF TAX YEAR	PT II 6	12	245 - 256	N
0130	TAX YEAR INCREASES	PT II 7	12	257 - 268	N
0140	ADD LINES 6 AND 7	PT II 8	12	269 - 280	N

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

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

Form **6252**

Department of the Treasury
Internal Revenue Service

Installment Sale Income

▶ **Attach to your tax return.**
▶ **Use a separate form for each sale or other disposition of property on the installment method.**

OMB No. 1545-0228

2002

Attachment Sequence No. **79**

Name(s) shown on return

Identifying number 0010/NO ENTRY

1 Description of property ▶ 0020

2a Date acquired (month, day, year) ▶ / 0030 / b Date sold (month, day, year) ▶ / 0040 /

3 Was the property sold to a related party (see instructions) after May 14, 1980? If "No," skip line 4 . 0050 ☐ Yes ☐ No 0055

4 Was the property you sold to a related party a marketable security? If "Yes," complete Part III. If "No," complete Part III for the year of sale and the 2 years after the year of sale . . . . . 0060 ☐ Yes ☐ No 0065

Part I **Gross Profit and Contract Price.** Complete this part for the year of sale only.

5	Selling price including mortgages and other debts. **Do not** include interest whether stated or unstated			5	0070 *0075
6	Mortgages, debts, and other liabilities the buyer assumed or took the property subject to (see instructions)	6	0080		
7	Subtract line 6 from line 5	7	0090		
8	Cost or other basis of property sold	8	0100		
9	Depreciation allowed or allowable	9	0110		
10	Adjusted basis. Subtract line 9 from line 8	10	0120		
11	Commissions and other expenses of sale	11	0130		
12	Income recapture from Form 4797, Part III (see instructions)	12	0140		
13	Add lines 10, 11, and 12			13	0150
14	Subtract line 13 from line 5. If zero or less, **do not** complete the rest of this form (see instructions)			14	0160
15	If the property described on line 1 above was your main home, enter the amount of your excluded gain (see instructions). Otherwise, enter -0-			15	0170
16	**Gross profit.** Subtract line 15 from line 14			16	0180
17	Subtract line 13 from line 6. If zero or less, enter -0-			17	0190
18	**Contract price.** Add line 7 and line 17			18	0200

Part II **Installment Sale Income.** Complete this part for the year of sale **and** any year you receive a payment or have certain debts you must treat as a payment on installment obligations.

19	Gross profit percentage. Divide line 16 by line 18. For years after the year of sale, see instructions			19	0210
20	If this is the year of sale, enter the amount from line 17. Otherwise, enter -0-			20	0220
21	Payments received during year (see instructions). **Do not** include interest, whether stated or unstated			21	0230
22	Add lines 20 and 21			22	0240
23	Payments received in prior years (see instructions). **Do not** include interest, whether stated or unstated	23	0250		
24	**Installment sale income.** Multiply line 22 by line 19			24	0260
25	Enter the part of line 24 that is ordinary income under the recapture rules (see instructions)			25	0270
26	Subtract line 25 from line 24. Enter here and on Schedule D or Form 4797 (see instructions)			26	0280

Part III **Related Party Installment Sale Income. Do not** complete if you received the final payment this tax year.

27 Name, address, and taxpayer identifying number of related party 0290 0295

28 Did the related party resell or dispose of the property ("second disposition") during this tax year? . 0300 ☐ Yes ☐ No 0305

29 **If the answer to question 28 is "Yes," complete lines 30 through 37 below unless one of the following conditions is met. Check the box that applies.**

0310 a ☐ The second disposition was more than 2 years after the first disposition (other than dispositions of marketable securities). If this box is checked, enter the date of disposition (month, day, year) ▶ / 0320 /

0330 b ☐ The first disposition was a sale or exchange of stock to the issuing corporation.

0340 c ☐ The second disposition was an involuntary conversion and the threat of conversion occurred after the first disposition.

0350 d ☐ The second disposition occurred after the death of the original seller or buyer.

0360 e ☐ It can be established to the satisfaction of the Internal Revenue Service that tax avoidance was not a principal purpose for either of the dispositions. If this box is checked, attach an explanation (see instructions). @0370

30	Selling price of property sold by related party	30	0380
31	Enter contract price from line 18 for year of first sale	31	0390
32	Enter the **smaller** of line 30 or line 31	32	0400
33	Total payments received by the end of your 2002 tax year (see instructions)	33	0410
34	Subtract line 33 from line 32. If zero or less, enter -0-	34	0420
35	Multiply line 34 by the gross profit percentage on line 19 for year of first sale	35	0430
36	Enter the part of line 35 that is ordinary income under the recapture rules (see instructions)	36	0440
37	Subtract line 36 from line 35. Enter here and on Schedule D or Form 4797 (see instructions)	37	0450

Draft as of 6/12/2002

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0638
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"6252bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 - 51	NO ENTRY |
0020	PROPERTY DESCRIPTION	1	65	52 - 116	A/N
0030	DATE ACQUIRED	2a	8	117 - 124	YYYYMMDD
0040	DATE SOLD	2b	8	125 - 132	YYYYMMDD
0050	PROPERTY SOLD TO RELATED PARTY YES BOX	3	1	133 - 133	"X" OR BLANK
0055	PROPERTY SOLD TO RELATED PARTY NO BOX	3	1	134 - 134	"X" OR BLANK
0060	MARKET SECURITY - YES BOX	4	1	135 - 135	"X" OR BLANK
0065	MARKET SECURITY - NO BOX	4	1	136 - 136	"X" OR BLANK
0070	SELLING PRICE	5	12	137 - 148	N
*0075	GAIN COMPUTATION SCHEDULE	5	6	149 - 154	"STMbnn" OR BLANK
0080	MORTGAGE INDEBTEDNESS	6	12	155 - 166	N
0090	LINE 5 MINUS LINE 6	7	12	167 - 178	N
0100	COST OR OTHER BASIS	8	12	179 - 190	N
0110	DEPRECIATION ALLOWED	9	12	191 - 202	N
0120	ADJUSTED BASIS	10	12	203 - 214	N
0130	COMMISSIONS/OTHER EXPENSES	11	12	215 - 226	N
0140	INCOME RECAPTURE F4797	12	12	227 - 238	N
0150	SUM OF LINES 10, 11 AND 12	13	12	239 - 250	N
0160	LINE 5 MINUS LINE 13	14	12	251 - 262	N
0170	GAIN EXCLUDED AMOUNT	15	12	263 - 274	N

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

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

MAY NOT BE FINAL

Form **8271** (Rev. July 1998)

Department of the Treasury
Internal Revenue Service

Investor Reporting of Tax Shelter Registration Number

► **Attach to your tax return.**

► **If you received this form from a partnership, S corporation, or trust, see the instructions.**

OMB No. 1545-0881

Attachment Sequence No. **71**

Investor's name(s) shown on return	Investor's identifying number	Investor's tax year ended
		0020

	(a) Tax Shelter Name	**(b)** Tax Shelter Registration Number (11-digit number)		**(c)** Tax Shelter Identifying Number
1	0030	0040	0050	0060
2	0070	0080	0090	0100
3	0110	0120	0130	0140
4	0150	0160	0170	0180
5	0190	0200	0210	0220
6	0230	0240	0250	0260
7	0270	0280	0290	0300
8	0310	0320	0330	0340
9	0350	0360	0370	0380
10	0390	0400	0410	0420

General Instructions

Section references are to the Internal Revenue Code.

Purpose of Form

Use Form 8271 to report the tax shelter registration number the IRS assigns to certain tax shelters required to be registered under section 6111 ("registration- required tax shelters") and to report the name and identifying number of the tax shelter. This information must be reported even if the particular interest is producing net income for the filer of Form 8271. Use additional forms to report more than 10 tax shelter registration numbers.

Note: *A tax shelter registration number does not indicate that the tax shelter or its claimed tax benefits have been reviewed, examined, or approved by the IRS.*

Who Must File

Any person claiming or reporting any deduction, loss, credit, or other tax benefit, or reporting any income on any tax return from an interest purchased or otherwise acquired in a registration-required tax shelter must file Form 8271. If you are an investor in a partnership or an S corporation, look at item G, Schedule K-1 (Form 1065), or item C, Schedule K-1 (Form 1120S). If a tax shelter registration number or the words "Applied for" appear there, then the entity is a registration-required tax shelter. If the interest is purchased or otherwise acquired by a pass-through entity, both the pass-through entity and its partners, shareholders, or beneficiaries must file Form 8271.

A pass-through entity that is the registration-required tax shelter does not have to prepare Form 8271 and give copies to its partners, shareholders, or beneficiaries unless the pass-through entity itself has invested in a registration-required tax shelter.

In certain cases, a tax shelter that does not expect to reduce the cumulative tax liability of any investor during the 5-year period ending after the date the investment is first offered for sale may be considered a "projected income investment." Such a tax shelter will not have to register, and thus not have to furnish a tax shelter registration number to investors, unless and until it ceases to be a projected income investment. It is possible, therefore, that you may not be furnished a tax shelter registration number, and not have to report it, for several years after you purchase or otherwise acquire your interest in the tax shelter. If you are later furnished a tax shelter registration number because the tax shelter ceased to be a projected income investment, follow these instructions. However, you must file Form 8271 only for tax years ending on or after the date the tax shelter ceases to be a projected income investment.

Note: *Even if you have an interest in a registration-required tax shelter, you do not have to file Form 8271 if you did not claim or report any deduction, loss, credit, or other tax benefit, or report any income on your tax return from an interest in the registration-required tax shelter. This could occur, for example, if for a particular year you are unable to claim any portion of a loss because of the passive activity loss limitations, and that loss is the only tax item reported to you from the shelter.*

Filing Form 8271

Attach Form 8271 to any return on which a deduction, loss, credit, or other tax benefit is claimed or reported, or any income reported, from an interest in a registration-required tax shelter. These returns include applications for tentative refunds (Forms 1045 and 1139) and amended returns (Forms 1040X and 1120X).

Furnishing Copies of Form 8271 to Investors

A pass-through entity that has invested in a registration-required tax shelter must furnish copies of its Form 8271 to its partners, shareholders, or beneficiaries.

However, in the case where **(a)** the pass-through entity acquired at least a 50% interest in one tax year in a registered tax shelter (and in which it had not held an interest in a prior year), and **(b)** the investment would not meet the definition of a tax shelter immediately following the acquisition if it had been offered for sale at that time, the pass-through entity need not distribute copies of Form 8271 to its investors. The pass-through entity alone is required to prepare Form 8271 and include it with the entity tax return.

Penalty For Not Including Registration Number on Return

A $250 penalty will be charged for each failure to include a tax shelter registration number on a return on which it is required to be included unless the failure is due to reasonable cause.

Specific Instructions

Investor's Identifying Number

Enter the social security number or employer identification number shown on the return to which this Form 8271 is attached.

Investor's Tax Year Ended

Enter the date the tax year ended for the return to which this Form 8271 is attached.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0951
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8271bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0020	INVESTOR'S TAX YEAR ENDING		8	43 - 50	FORMAT: YYYYMMDD OR BLANK
0030	TAX SHELTER NAME	1(a)	35	51 - 85	A/N
0040	TAX SHELTER REGISTRATION NO.	1(b)	11	86 - 96	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0050	APPLIED FOR NAME	1(b)	35	97 - 131	A/N OR BLANK
0060	TAX SHELTER ID NUMBER	1(c)	9	132 - 140	N OR BLANK
0070	TAX SHELTER NAME	2(a)	35	141 - 175	A/N
0080	TAX SHELTER REGISTRATION NO.	2(b)	11	176 - 186	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0090	APPLIED FOR NAME	2(b)	35	187 - 221	A/N OR BLANK
0100	TAX SHELTER ID NUMBER	2(c)	9	222 - 230	N OR BLANK
0110	TAX SHELTER NAME	3(a)	35	231 - 265	A/N
0120	TAX SHELTER REGISTRATION NO.	3(b)	11	266 - 276	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0130	APPLIED FOR NAME	3(b)	35	277 - 311	A/N OR BLANK
0140	TAX SHELTER ID NUMBER	3(c)	9	312 - 320	N OR BLANK
0150	TAX SHELTER NAME	4(a)	35	321 - 355	A/N
0160	TAX SHELTER REGISTRATION NO.	4(b)	11	356 - 366	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0170	APPLIED FOR NAME	4(b)	35	367 - 401	A/N OR BLANK
0180	TAX SHELTER ID NUMBER	4(c)	9	402 - 410	N OR BLANK
0190	TAX SHELTER NAME	5(a)	35	411 - 445	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0200	TAX SHELTER REGISTRATION NO.	5(b)	11	446 - 456	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0210	APPLIED FOR NAME	5(b)	35	457 - 491	A/N OR BLANK
0220	TAX SHELTER ID NUMBER	5(c)	9	492 - 500	N OR BLANK
0230	TAX SHELTER NAME	6(a)	35	501 - 535	A/N
0240	TAX SHELTER REGISTRATION NO.	6(b)	11	536 - 546	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0250	APPLIED FOR NAME	6(b)	35	547 - 581	A/N OR BLANK
0260	TAX SHELTER ID NUMBER	6(c)	9	582 - 590	N OR BLANK
0270	TAX SHELTER NAME	7(a)	35	591 - 625	A/N
0280	TAX SHELTER REGISTRATION NO.	7(b)	11	626 - 636	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0290	APPLIED FOR NAME	7(b)	35	637 - 671	A/N OR BLANK
0300	TAX SHELTER ID NUMBER	7(c)	9	672 - 680	N OR BLANK
0310	TAX SHELTER NAME	8(a)	35	681 - 715	A/N
0320	TAX SHELTER REGISTRATION NO.	8(b)	11	716 - 726	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0330	APPLIED FOR NAME	8(b)	35	727 - 761	A/N OR BLANK
0340	TAX SHELTER ID NUMBER	8(c)	9	762 - 770	N OR BLANK
0350	TAX SHELTER NAME	9(a)	35	771 - 805	A/N
0360	TAX SHELTER REGISTRATION NO.	9(b)	11	806 - 816	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0370	APPLIED FOR NAME	9(b)	35	817 - 851	A/N OR BLANK
0380	TAX SHELTER ID NUMBER	9(c)	9	852 - 860	N OR BLANK
0390	TAX SHELTER NAME	10(a)	35	861 - 895	A/N
0400	TAX SHELTER REGISTRATION NO.	10(b)	11	896 - 906	N OR "APPLIEDbFOR" OR "NObNOTIFICA"
0410	APPLIED FOR NAME	10(b)	35	907 - 941	A/N OR BLANK
0420	TAX SHELTER ID NUMBER	10(c)	9	942 - 950	N OR BLANK
	RECORD TERMINUS CHARACTER		1	951 - 951	"#"

Form **8582**

Department of the Treasury
Internal Revenue Service (99)

Passive Activity Loss Limitations

▶ **See separate instructions.**
▶ **Attach to Form 1040 or Form 1041.**

OMB No. 1545-1008

2002

Attachment Sequence No. **88**

Name(s) shown on return

Identifying number

Draft as of 8/29/2002

Part I 2002 Passive Activity Loss

Caution: *See the instructions for Worksheets 1, 2, and 3 on page 8 before completing Part I.*

Rental Real Estate Activities With Active Participation (For the definition of active participation see **Active Participation in a Rental Real Estate Activity** on page 3 of the instructions.)

1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a	0020		
b	Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	(0030***)		
c	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	(0040***)		
d	Combine lines 1a, 1b, and 1c			1d	0050

Commercial Revitalization Deductions From Rental Real Estate Activities

2a	Commercial revitalization deductions from Worksheet 2, column (a)	2a	(0055)		
b	Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	(0056)		
c	Add lines 2a and 2b			2c	(0057)

All Other Passive Activities

3a	Activities with net income (enter the amount from Worksheet 3, column (a))	3a	0060		
b	Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(0070***)		
c	Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(0080***)		
d	Combine lines 3a, 3b, and 3c			3d	0090

4	Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. **Do not** complete Form 8582. Report the losses on the forms and schedules normally used	4	0100

If line 4 is a loss and:
- Line 1d is a loss, go to Part II.
- Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.
- Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: *If your filing status is married filing separately and you lived with your spouse at any time during the year,* ***do not*** *complete Part II or III. Instead, go to line 15.*

Part II Special Allowance for Rental Real Estate With Active Participation

Note: *Enter all numbers in Part II as positive amounts. See page 8 for examples.*

5	Enter the **smaller** of the loss on line 1d or the loss on line 4			5	0110
6	Enter $150,000. If married filing separately, see page 8	6	0120		
7	Enter modified adjusted gross income, but not less than zero (see page 8)	7	0130		
	Note: *If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.*				
8	Subtract line 7 from line 6	8	0140		
9	Multiply line 8 by 50% (.5). **Do not** enter more than $25,000. If married filing separately, see page 9			9	0150
10	Enter the **smaller** of line 5 or line 9			10	0160

If line 2c is a loss, go to Part III. Otherwise, go to line 15.

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: *Enter all numbers in Part III as positive amounts. See page 8 for examples.*

11	Enter $25,000. If married filing separately, see instructions	11	0165
12	Enter the amount, if any, from line 10	12	0166
13	Subtract line 12 from line 11	13	0167
14	Enter the **smaller** of line 2c or line 13	14	0168

Part IV Total Losses Allowed

15	Add the income, if any, on lines 1a and 3a and enter the total	15	0170
16	**Total losses allowed from all passive activities for 2002.** Add lines 10, 14, and 15. See page 11 to find out how to report the losses on your tax return	16	0180

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

Cat. No. 63704F Form **8582** (2002)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0331
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMb"
0001	FORM NUMBER		6	15 - 20	"8582bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0020	PASSIVE ACTIVITY LOSS NET INCOME	PT I 1a	12	43 - 54	N
0030	PASSIVE ACTIVITY LOSS NET LOSS	PT I 1b	12	55 - 66	N ***
0040	PASSIVE ACTIVITY LOSS PRIOR YEAR UNALLOWED LOSSES	PT I 1c	12	67 - 78	N ***
0050	PASSIVE ACTIVITY LOSS COMBINE LINES 1a, b and c	PT I 1d	12	79 - 90	N
0055	COMMERCIAL REVITALIZATION DEDUCTIONS	PT I 2a	12	91 - 102	N *** |
0056	UNALLOWED PRIOR YEAR REVITALIZATION DEDUCTIONS	PT I 2b	12	103 - 114	N *** |
0057	NET REVITALIZATION DEDUCTIONS	PT I 2c	12	115 - 126	N *** |
0060	OTHER PASSIVE ACTIVITIES NET INCOME	PT I 3a	12	127 - 138	N |
0070	OTHER PASSIVE ACTIVITIES NET LOSS	PT I 3b	12	139 - 150	N *** |
0080	OTHER PASSIVE ACTIVITIES PRIOR YEAR UNALLOWED LOSSES	PT I 3c	12	151 - 162	N *** |
0090	OTHER PASSIVE ACTIVITIES COMBINE LINES 3a, b and c	PT I 3d	12	163 - 174	N |
0100	COMBINE LINES 1d, 2c AND 3d	PT I 4	12	175 - 186	N |
0110	REFER TO FORM INSTRUCTIONS	PT II 5	12	187 - 198	N |
0120	ENTER 150,000 IF MARRIED FILING SEPARATELY	PT II 6	12	199 - 210	N |

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

EXHIBIT NOT AVAILABLE

EXHIBIT NOT AVAILABLE

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

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

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

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

Form **8801**

Department of the Treasury
Internal Revenue Service (00)

Credit for Prior Year Minimum Tax-Individuals, Estates, and Trusts

► See instructions on pages 3 and 4.
► Attach to Form 1040, 1040NR, or 1041.

OMB No. 1545-1073

2002

Attachment Sequence No. **74**

Name(s) shown on return

Identifying number 0010

Draft as of 9/23/2002

Part I Net Minimum Tax on Exclusion Items

1	Combine lines 16 through 18 of your 2001 Form 6251. Estates and trusts, see instructions	1	0020	
2	Enter adjustments and preferences treated as exclusion items (see instructions)	2	0030	
3	Minimum tax credit net operating loss deduction (see instructions)	3	(0040***)	
4	Combine lines 1, 2, and 3. If zero or less, enter -0- here and on line 15 and go to Part II. If more than $173,000 and you were married filing separately for 2001, see instructions	4	0050	
5	Enter: $49,000 if married filing jointly or qualifying widow(er) for 2001; $35,750 if single or head of household for 2001; or $24,500 if married filing separately for 2001. Estates and trusts, enter $22,500	5	0060	
6	Enter: $150,000 if married filing jointly or qualifying widow(er) for 2001; $112,500 if single or head of household for 2001; or $75,000 if married filing separately for 2001. Estates and trusts, enter $75,000	6	0070	
7	Subtract line 6 from line 4. If zero or less, enter -0- here and on line 8 and go to line 9	7	0080	
8	Multiply line 7 by 25% (.25)	8	0090	
9	Subtract line 8 from line 5. If zero or less, enter -0-. If this form is for a child under age 14, see instructions	9	0100	
10	Subtract line 9 from line 4. If zero or less, enter -0- here and on line 16 and go to Part II. Form 1040NR filers, see instructions	10	0110	
11	• If for 2001 you reported capital gain distributions directly on Form 1040, line 13, **or** you had a gain on both lines 16 and 17 of Schedule D (Form 1040) (lines 15c and 16, column (2), of Schedule D (Form 1041)), complete Part III of Form 8801 and enter the amount from line 48 here.	11	0120	
	• **All others:** If line 10 is $175,000 or less ($87,500 or less if married filing separately for 2001), multiply line 10 by 26% (.26). Otherwise, multiply line 10 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2001) from the result.			
12	Minimum tax foreign tax credit on exclusion items (see instructions)	12	0130	
13	Tentative minimum tax on exclusion items. Subtract line 12 from line 11	13	0140	
14	Enter the amount from your 2001 Form 6251, line 27, or Form 1041, Schedule I, line 38	14	0150	
15	**Net minimum tax on exclusion items.** Subtract line 14 from line 13. If zero or less, enter -0-	15	0160	

Part II Minimum Tax Credit and Carryforward to 2003

16	Enter the amount from your 2001 Form 6251, line 28, or 2001 Form 1041, Schedule I, line 39	16	0170	
17	Enter the amount from line 15 above	17	0180	
18	Subtract line 17 from line 16. If less than zero, enter as a negative amount	18	0190	
19	**2001 minimum tax credit carryforward.** Enter the amount from your 2001 Form 8801, line 26	19	0200	
20	Enter the total of your 2001 unallowed nonconventional source fuel credit and 2001 unallowed qualified electric vehicle credit (see instructions)	20	0210	
21	Combine lines 18, 19, and 20. If zero or less, **stop here** and see instructions	21	0220	
22	Enter your 2002 regular income tax liability minus allowable credits (see instructions)	22	0230	
23	Enter the amount from your 2002 Form 6251, line 33, or 2002 Form 1041, Schedule I, line 54	23	0240	
24	Subtract line 23 from line 22. If zero or less, enter -0-	24	0250	
25	**Minimum tax credit.** Enter the **smaller** of line 21 or line 24. Also enter this amount on your 2002 Form 1040, line 53; Form 1040NR, line 49; or Form 1041, Schedule G, line 2d	25	0260	
26	**Minimum tax credit carryforward to 2003.** Subtract line 25 from line 21. Keep a record of this amount because you may use it in future years	26	0270	

For Paperwork Reduction Act Notice, see page 4. Cat. No. 10002S Form **8801** (2002)

Part III Tax Computation Using Maximum Capital Gains Rates

Caution: *If you did not complete Schedule D (Form 1040) for 2001 because you reported capital gain distributions directly on Form 1040, line 13, or your 2001 taxable income was zero or less, see the instructions before completing this part.*

27	Enter the amount from line 10			27	0300
28	Enter the amount from line 23 of your 2001 Schedule D (Form 1040) (line 21 of the 2001 Schedule D (Form 1041)) or line 9 of the Schedule D Tax Worksheet*	28	0310		
29	Enter the amount from line 19 of your 2001 Schedule D (Form 1040), or line 15b, column (2), of the 2001 Schedule D (Form 1041)	29	0320		
30	Add lines 28 and 29	30	0330		
31	Enter the **smaller** of line 27 or line 30			31	0350
32	Subtract line 31 from line 27 ▶			32	0360
33	If line 32 is $175,000 or less ($87,500 or less if married filing separately for 2001), multiply line 32 by 26% (.26). Otherwise, multiply line 32 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2001) from the result			33	0370
34	Enter the amount from line 28 of your 2001 Schedule D (Form 1040) (line 26 of the 2001 Schedule D (Form 1041)) or line 16 of the Schedule D Tax Worksheet.* Enter -0- if you did not complete Part IV of your 2001 Schedule D (Form 1040) (Part V of the 2001 Schedule D (Form 1041))	34	0380		
35	Enter the **smaller** of line 27 or line 28	35	0390		
36	Enter the **smaller** of line 34 or line 35	36	0400		
37	Enter the amount from your 2001 Schedule D (Form 1040), line 29 (or 2001 Schedule D (Form 1041), line 27) (if you did not complete that line, enter -0-)	37	0410		
38	Enter the **smaller** of line 36 or 37	38	0420		
39	Multiply line 38 by 8% (.08) ▶			39	0430
40	Subtract line 38 from line 36	40	0440		
41	Multiply line 40 by 10% (.10)			41	0450
42	Subtract line 36 from line 35	42	0460		
43	Multiply line 42 by 20% (.20)			43	0470
	If line 29 is zero or blank, skip lines 44 and 45 and go to line 46.				
44	Subtract line 35 from line 31	44	0480		
45	Multiply line 44 by 25% (.25)			45	0490
46	Add lines 33, 39, 41, 43, and 45			46	0500
47	If line 27 is $175,000 or less ($87,500 or less if married filing separately for 2001), multiply line 27 by 26% (.26). Otherwise, multiply line 27 by 28% (.28) and subtract $3,500 ($1,750 if married filing separately for 2001) from the result			47	0510
48	Enter the smaller of line 46 or line 47 here and on line 11			48	0520

* The 2001 Schedule D Tax Worksheet is on page D-9 of the 2001 Instructions for Schedule D (Form 1040) (page 34 of the 2001 Instructions for Form 1041).

Draft as of 9/23/2002

SECTION 1.78 FORM 8801 - PAGE 1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0364
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8801bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	IDENTIFYING NUMBERS (EIN)		9	43 - 51	N
0020	NET MINIMUM TAX TAXABLE INCOME (LOSS)	PT I 1	12	52 - 63	N
0030	NET MINIMUM TAX ADJUSTMENTS	PT I 2	12	64 - 75	N
0040	NET MINIMUM TAX MINUMUM TAX CREDIT	PT I 3	12	76 - 87	N |
0050	NET MINIMUM TAX COMBINE LINE 1,2 and 3	PT I 4	12	88 - 99	N
0060	NET MINIMUM TAX EXEMPTION AMOUNT	PT I 5	12	100 - 111	N
0070	NET MINIMUM TAX PHASE-OUT	PT I 6	12	112 - 123	N
0080	NET MINIMUM TAX LINE 4 MINUS LINE 6	PT I 7	12	124 - 135	N
0090	NET MINIMUM TAX MULTIPLY LINE 7 BY 25% (.25)	PT I 8	12	136 - 147	N
0100	NET MINIMUM TAX LINE 5 MINUS LINE 8	PT I 9	12	148 - 159	N
0110	NET MINIMUM TAX LINE 4 MINUS LINE 9	PT I 10	12	160 - 171	N
0120	REFER TO FORM INSTRUCTIONS	PT I 11	12	172 - 183	N |
0130	NET MINIMUM FOREIGN TAX CREDIT ON EXCLUSION ITEMS	PT I 12	12	184 - 195	N |
0140	TENTATIVE MINIMUM TAX ON EXCLUSION ITEMS	PT I 13	12	196 - 207	N |
0150	AMOUNT FROM F 6251 OR FORM 1041, SCH I	PT I 14	12	208 - 219	N |

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0307
	START RECORD SENTINEL		4	5 - 8	"****"
0290	RECORD ID		6	9 - 14	"FRMbbb"
0291	FORM NUMBER		6	15 - 20	"8801bb"
0292	PAGE NUMBER		5	21 - 25	"PG02b"
0293	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnn
0294	FILLER		1	35 - 35	BLANK
0295	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0300	AMOUNT FROM LINE 10	PT III 27	12	43 - 54	N
0310	AMOUNT FROM PRIOR YEAR SCH D; SEE FORM INSTRUC.	PT III 28	12	55 - 66	N |
0320	AMOUNT FROM PRIOR YEAR SCH D, SEE FORM INSTRUC.	PT III 29	12	67 - 78	N |
0330	REFER TO FORM INSTRUCTIONS	PT III 30	12	79 - 90	N |
0350	SMALLER OF LINE 27 OR 30	PT III 31	12	91 - 102	N |
0360	LINE 27 MINUS LINE 31	PT III 32	12	103 - 114	N |
0370	SEE LINE INSTRUC. ON FORM	PT III 33	12	115 - 126	N |
0380	SEE INSTRUCTIONS ON FORM	PT III 34	12	127 - 138	N |
0390	SMALLER OF LINES 27 OR 28	PT III 35	12	139 - 150	N |
0400	SMALLER OF LINE 34 OR 35	PT III 36	12	151 - 162	N |
0410	AMOUNT FROM 2001 SCH. D, (FORM 1041) OR ZERO	PT III 37	12	163 - 174	N |
0420	SMALLER OF LINES 36 OR 37	PT III 38	12	175 - 186	N |
0430	MULTIPLY LINE 38 X 8%	PT III 39	12	187 - 198	N |
0440	LINE 36 MINUS LINE 38	PT III 40	12	199 - 210	N |
0450	MULTIPLY LINE 40 X 10%	PT III 41	12	211 - 222	N |

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

Form **8824**

Department of the Treasury
Internal Revenue Service

Like-Kind Exchanges

(and section 1043 conflict-of-interest sales)

▶ **Attach to your tax return.**

OMB No. 1545-1190

2002

Attachment Sequence No. **109**

Name(s) shown on tax return | **Identifying number**

Draft as of 8/29/2002

Part I Information on the Like-Kind Exchange

Note: *If the property described on line 1 or line 2 is real or personal property located outside the United States, indicate the country.*

1 Description of like-kind property given up ▶ 0020 *0025

2 Description of like-kind property received ▶ 0030 *0035

3	Date like-kind property given up was originally acquired (month, day, year)	3	/ 0040 /
4	Date you actually transferred your property to other party (month, day, year)	4	/ 0050 /
5	Date like-kind property you received was identified (month, day, year) (see instructions)	5	/ 0060 /
6	Date you actually received the like-kind property from other party (month, day, year)	6	/ 0070 /

7 Was the exchange made with a related party (see instructions)? If "Yes," complete Part II. If "No," go to Part III.

0080 a ☐ Yes, in this tax year 0090 b ☐ Yes, in a prior tax year c ☐ No 0100

Part II Related Party Exchange Information

8 Name of related party 0110 | Related party's identifying number 0120

Address (no., street, and apt., room, or suite no.) 0130

City or town, state, and ZIP code 0140 0150 0160 | Relationship to you 0170

9 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did the related party sell or dispose of the like-kind property received from you in the exchange? 0180 ☐ Yes 0185 ☐ No

10 During this tax year (and before the date that is 2 years after the last transfer of property that was part of the exchange), did you sell or dispose of the like-kind property you received? 0190 ☐ Yes 0195 ☐ No

If both lines 9 and 10 are "No" and this is the year of the exchange, go to Part III. If both lines 9 and 10 are "No" and this is ***not*** *the year of the exchange, stop here. If either line 9 or line 10 is "Yes," complete Part III and report on this year's tax return the deferred gain or (loss) from line 24* ***unless*** *one of the exceptions on line 11 applies. See* ***Related party exchanges*** *in the instructions.*

11 If one of the exceptions below applies to the disposition, check the applicable box:

0200 a ☐ The disposition was after the death of either of the related parties.

0210 b ☐ The disposition was an involuntary conversion, and the threat of conversion occurred after the exchange.

0220 c ☐ You can establish to the satisfaction of the IRS that neither the exchange nor the disposition had tax avoidance as its principal purpose. If this box is checked, attach an explanation (see instructions). @0225

Part III Realized Gain or (Loss), Recognized Gain, and Basis of Like-Kind Property Received

Caution: *If you transferred* ***and*** *received* ***(a)*** *more than one group of like-kind properties or* ***(b)*** *cash or other (not like-kind) property, see* ***Reporting of multi-asset exchanges*** *in the instructions.*

Note: *Complete lines 12 through 14* ***only*** *if you gave up property that was not like-kind. Otherwise, go to line 15.*

12	Fair market value (FMV) of other property given up	12	0230		
13	Adjusted basis of other property given up	13	0240		
14	Gain or (loss) recognized on other property given up. Subtract line 13 from line 12. Report the gain or (loss) in the same manner as if the exchange had been a sale			14	0250
15	Cash received, FMV of other property received, plus net liabilities assumed by other party, reduced (but not below zero) by any exchange expenses you incurred (see instructions)			15	0260
16	FMV of like-kind property you received			16	0270
17	Add lines 15 and 16			17	0280
18	Adjusted basis of like-kind property you gave up, net amounts paid to other party, plus any exchange expenses **not** used on line 15 (see instructions)			18	0290
19	**Realized gain or (loss).** Subtract line 18 from line 17			19	0300 *0305
20	Enter the smaller of line 15 or line 19, but not less than zero			20	0310
21	Ordinary income under recapture rules. Enter here and on Form 4797, line 16 (see instructions)			21	0320
22	Subtract line 21 from line 20. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797, unless the installment method applies (see instructions)			22	0330
23	**Recognized gain.** Add lines 21 and 22			23	0340 *0345
24	Deferred gain or (loss). Subtract line 23 from line 19. If a related party exchange, see instructions			24	0350
25	**Basis of like-kind property received.** Subtract line 15 from the sum of lines 18 and 23			25	0360

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

Part IV Deferral of Gain From Section 1043 Conflict-of-Interest Sales

Note: *This part is to be used **only** by officers or employees of the executive branch of the Federal Government for reporting nonrecognition of gain under section 1043 on the sale of property to comply with the conflict-of-interest requirements. This part can be used **only** if the cost of the replacement property exceeds the basis of the divested property.*

Draft as of 8/29/2002

26	Enter the number from the upper right corner of your certificate of divestiture. (**Do not** attach a copy of your certificate. Keep the certificate with your records.) ▶ 0380 –			
27	Description of divested property ▶ 0390 *0395			
28	Description of replacement property ▶ 0400 *0405			
29	Date divested property was sold (month, day, year)		29	0410
30	Sales price of divested property (see instructions)	30 0420		
31	Basis of divested property	31 0430		
32	**Realized gain.** Subtract line 31 from line 30		32	0440
33	Cost of replacement property purchased within 60 days after date of sale	33 0450		
34	Subtract line 33 from line 30. If zero or less, enter -0-		34	0460
35	Ordinary income under recapture rules. Enter here and on Form 4797, line 10 (see instructions)		35	0470
36	Subtract line 35 from line 34. If zero or less, enter -0-. If more than zero, enter here and on Schedule D or Form 4797 (see instructions)		36	0480
37	**Deferred gain.** Subtract the sum of lines 35 and 36 from line 32		37	0490
38	**Basis of replacement property.** Subtract line 37 from line 33		38	0500

General Instructions

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

Purpose of Form

Use Parts I, II, and III of Form 8824 to report each exchange of business or investment property for property of a like kind. Certain members of the executive branch of the Federal Government use Part IV to elect to defer gain on conflict-of-interest sales.

Multiple exchanges. If you made more than one like-kind exchange, you may file only a summary Form 8824 and attach your own statement showing all the information requested on Form 8824 for each exchange. Include your name and identifying number at the top of each page of the statement. On the summary Form 8824, enter **only** your name and identifying number, "Summary" on line 1, the total recognized gain from all exchanges on line 23, and the total basis of all like-kind property received on line 25.

When To File

If during the current tax year you transferred property to another party in a like-kind exchange, you must file Form 8824 with your tax return for that year. Also file Form 8824 for the 2 years following the year of a related party exchange (see **Related party exchanges** on page 3).

Like-Kind Exchanges

Generally, if you exchange business or investment property solely for business or investment property of a like kind, no gain or loss is recognized under section 1031. If, as part of the exchange, you also receive other (not like-kind) property or money, gain is recognized to the extent of the other property and money received, but a loss is not recognized.

Section 1031 does not apply to exchanges of inventory, stocks, bonds, notes, other securities or evidence of indebtedness, or certain other assets. See section 1031(a)(2).

Like-kind property. Properties are of like kind if they are of the same nature or character, even if they differ in grade or quality. Personal properties of a like class are like-kind properties. However, livestock of different sexes are not like-kind properties. Also, personal property used predominantly in the United States and personal property used predominantly outside the United States are **not** like-kind properties. See **Pub. 544,** Sales and Other Dispositions of Assets, for more details.

Real properties generally are of like kind, regardless of whether they are improved or unimproved. However, real property in the United States and real property outside the United States are **not** like-kind properties.

Deferred exchanges. A deferred exchange occurs when the property **received** in the exchange is not received at the same time as the transfer of the property **given up.** For a deferred exchange to qualify as like-kind, you must:

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0522
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8824bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 - 51	NO ENTRY |
0020	DESCRIPTION OF LIKE-KIND PROPERTY GIVEN	PT I 1	50	52 - 101	A/N OR BLANK
*0025	PROPERTY GIVEN STATEMENT	PT I	6	102 - 107	"STMbnn" OR BLANK
0030	DESCRIPTION OF LIKE-KIND PROPERTY RECEIVED	PT I 2	50	108 - 157	A/N OR BLANK
*0035	PROPERTY RECEIVED STATEMENT	PT I	6	158 - 163	"STMbnn" OR BLANK
0040	DATE LIKE-KIND PROPERTY GIVEN UP	PT I 3	8	164 - 171	FORMAT: YYYYMMDD OR BLANK
0050	DATE PROPERTY ACTUALLY TRANSFERRED	PT I 4	8	172 - 179	FORMAT: YYYYMMDD OR BLANK
0060	DATE LIKE-KIND PROPERTY WAS IDENTIFIED	PT I 5	8	180 - 187	FORMAT: YYYYMMDD OR BLANK
0070	DATE PROPERTY ACTUALLY RECEIVED	PT I 6	8	188 - 195	FORMAT: YYYYMMDD OR BLANK
0080	WAS THE EXCHANGE MADE WITH A RELATED PARTY YES, THIS TAX YEAR	PT I 7a	1	196 - 196	"X" OR BLANK
0090	WAS THE EXCHANGE MADE WITH A RELATED PARTY YES, PRIOR YEAR	PT I 7b	1	197 - 197	"X" OR BLANK
0100	WAS THE EXCHANGE MADE WITH A RELATED PARTY NO	PT I 7c	1	198 - 198	"X" OR BLANK
0110	NAME OF RELATED PARTY	PT II 8	35	199 - 233	A/N
0120	RELATED ID	PT II 8	9	234 - 242	A/N OR "APPLD FOR"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0130	STREET ADDRESS	PT II 8	35	243 - 277	A/N
0140	CITY	PT II 8	22	278 - 299	A/N
0150	STATE CODE	PT II 8	2	300 - 301	A/N
0160	ZIP CODE	PT II 8	12	302 - 313	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0170	RELATIONSHIP	PT II 8	15	314 - 328	A/N
0180	DURING THIS YEAR DID RELATED PARTY SELL OR DISPOSE OF PROPERTY - YES BOX	PT II 9	1	329 - 329	"X" OR BLANK
0185	DURING THIS YEAR DID RELATED PARTY SELL OR DISPOSE OF PROPERTY - NO BOX	PT II 9	1	330 - 330	"X" OR BLANK
0190	DURING THIS YEAR DID YOU SELL OR DISPOSE OF PROPERTY - YES BOX	PT II 10	1	331 - 331	"X" OR BLANK
0195	DURING THIS YEAR DID YOU SELL OR DISPOSE OF PROPERTY - NO BOX	PT II 10	1	332 - 332	"X" OR BLANK
0200	DISPOSITION AFTER DEATH OF EITHER RELATED PARTIES	PT II 11a	1	333 - 333	"X" OR BLANK
0210	DISPOSITION WAS AN INVOLUNTARY CONVERSION	PT II 11b	1	334 - 334	"X" OR BLANK
0220	YOU CAN ESTABLISH TO SATISFACTION THAT NEITHER HAD TAX AVOIDANCE	PT II 11c	1	335 - 335	"X" OR BLANK
@0225	EXPLANATION	PT II 11	6	336 - 341	"STMbnn" OR BLANK
0230	FAIR MARKET VALUE (FMV)	PT III 12	12	342 - 353	N
0240	ADJUSTED BASIS	PT III 13	12	354 - 365	N
0250	GAIN OR (LOSS) (LINE 12 MINUS LINE 13)	PT III 14	12	366 - 377	N
0260	CASH AND FMV OF OTHER PARTY	PT III 15	12	378 - 389	N
0270	FMV OF LIKE-KIND PROPERTY RECEIVED	PT III 16	12	390 - 401	N
0280	AMOUNT REALIZED (ADD LINE 15 AND 16)	PT III 17	12	402 - 413	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0290	ADJUSTED BASIS OF LIKE-KIND PROPERTY	PT III 18	12	414 - 425	N
0300	REALIZED GAIN OR LOSS (LINE 17 MINUS LINE 18)	PT III 19	12	426 - 437	N
*0305	ATTACH MULTI-ASSET EXCHANGE STATEMENT	PT III 19	6	438 - 443	"STMbnn" OR BLANK
0310	SMALLER OF LINES 15 OR 19	PT III 20	12	444 - 455	N
0320	ORDINARY INCOME UNDER RECAPTURE RULES	PT III 21	12	456 - 467	N
0330	LINE 20 MINUS LINE 21	PT III 22	12	468 - 479	N
0340	RECOGNIZED GAIN (ADD LINES 21 AND 22)	PT III 23	12	480 - 491	N
*0345	ATTACH SUMMARY STATEMENT	PT III 23	6	492 - 497	"STMbnn" OR BLANK
0350	DEFERRED GAIN OR (LOSS) (LINE 19 MINUS LINE 23)	PT III 24	12	498 - 509	N
0360	BASIS OF LIKE PROPERTY RECEIVED (ADD LINES 18 AND 23 MINUS LINE 15)	PT III 25	12	510 - 521	N
	RECORD TERMINUS CHARACTER		1	522 - 522	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0276
	START RECORD SENTINEL		4	5 - 8	"****"
0370	RECORD ID		6	9 - 14	"FRMbbb"
0371	FORM NUMBER		6	15 - 20	"8824bb"
0372	PAGE NUMBER		5	21 - 25	"PG02b"
0373	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0374	FILLER		1	35 - 35	BLANK
0375	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0380	CERTIFICATE OF DIVESTITURE NUMBER	PT IV 26	5	43 - 47	N
0390	DESCRIPTION OF DIVESTED PROPERTY	PT IV 27	50	48 - 97	A/N OR BLANK
*0395	DIVESTED PROPERTY ATTACHMENT	PT IV 27	6	98 - 103	"STMbnn" OR BLANK
0400	DESCRIPTION OF REPLACEMENT PROPERTY	PT IV 28	50	104 - 153	A/N OR BLANK
*0405	REPLACEMENT PROPERTY ATTACHMENT	PT IV 28	6	154 - 159	"STMbnn" OR BLANK
0410	DATE DIVESTED PROPERTY WAS SOLD	PT IV 29	8	160 - 167	FORMAT: YYYYMMDD OR BLANK
0420	SALES PRICE OF DIVESTED PROPERTY	PT IV 30	12	168 - 179	N
0430	BASIS OF DIVESTED PROPERTY	PT IV 31	12	180 - 191	N
0440	REALIZED GAIN	PT IV 32	12	192 - 203	N
0450	COST OF REPLACEMENT PROPERTY WITHIN 60 DAYS	PT IV 33	12	204 - 215	N
0460	RECOGNIZED GAIN	PT IV 34	12	216 - 227	N
0470	ORDINARY INCOME UNDER RECAPTURE RULES	PT IV 35	12	228 - 239	N
0480	LINE 34 MINUS LINE 35	PT IV 36	12	240 - 251	N
0490	DEFERRED GAIN	PT IV 37	12	252 - 263	N
0500	BASIS OF REPLACEMENT PROPERTY	PT IV 38	12	264 - 275	N

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

Form **8829**

Department of the Treasury
Internal Revenue Service (99)

Expenses for Business Use of Your Home

▶ **File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.**

▶ **See separate instructions.**

OMB No. 1545-1266

2002

Attachment Sequence No. **66**

Name(s) of proprietor(s) 0010

Your social security number 0020

Effective as of 7/20/2002

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for day care, or for storage of inventory or product samples (see instructions)	1	0030
2	Total area of home	2	0040
3	Divide line 1 by line 2. Enter the result as a percentage	3	0050 %
	• **For day-care facilities not used exclusively for business, also complete lines 4-6.**		
	• **All others, skip lines 4-6 and enter the amount from line 3 on line 7.**		
4	Multiply days used for day care during year by hours used per day — 4: 0060 hr.		
5	Total hours available for use during the year (365 days × 24 hours) (see instructions) — 5: 0065 8,760 hr.		
6	Divide line 4 by line 5. Enter the result as a decimal amount — 6: . 0070		*0075
7	Business percentage. For day-care facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3 ▶	7	0080 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, **plus** any net gain or (loss) derived from the business use of your home and shown on Schedule D or Form 4797. If more than one place of business, see instructions				8	0090
	See instructions for columns (a) and (b) before completing lines 9-20.	**(a)** Direct expenses		**(b)** Indirect expenses		
9	Casualty losses (see instructions)	9: 0100		0110		
10	Deductible mortgage interest (see instructions)	10: 0120		0130		
11	Real estate taxes (see instructions)	11: 0140		0150		
12	Add lines 9, 10, and 11	12: 0160		0170		
13	Multiply line 12, column (b) by line 7		13:	0180		
14	Add line 12, column (a) and line 13				14	0190
15	Subtract line 14 from line 8. If zero or less, enter -0-				15	0200
16	Excess mortgage interest (see instructions)	16: 0210		0220		
17	Insurance	17: 0230		0240		
18	Repairs and maintenance	18: 0250		0260		
19	Utilities	19: 0270		0280		
20	Other expenses (see instructions)	20: 0290		0300		
21	Add lines 16 through 20	21: 0310		0320		
22	Multiply line 21, column (b) by line 7		22:	0330		
23	Carryover of operating expenses from 2001 Form 8829, line 41		23:	0340		
24	Add line 21 in column (a), line 22, and line 23				24	0350
25	Allowable operating expenses. Enter the **smaller** of line 15 or line 24				25	0360
26	Limit on excess casualty losses and depreciation. Subtract line 25 from line 15				26	0370
27	Excess casualty losses (see instructions)		27:	0380		
28	Depreciation of your home from Part III below		28:	0390		
29	Carryover of excess casualty losses and depreciation from 2001 Form 8829, line 42		29:	0400		
30	Add lines 27 through 29				30	0410
31	Allowable excess casualty losses and depreciation. Enter the **smaller** of line 26 or line 30				31	0420
32	Add lines 14, 25, and 31				32	0430
33	Casualty loss portion, if any, from lines 14 and 31. Carry amount to **Form 4684,** Section B				33	0440
34	Allowable expenses for business use of your home. Subtract line 33 from line 32. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions ▶				34	0450

Part III Depreciation of Your Home

35	Enter the **smaller** of your home's adjusted basis or its fair market value (see instructions)	35	0460
36	Value of land included on line 35	36	0470
37	Basis of building. Subtract line 36 from line 35	37	0480
38	Business basis of building. Multiply line 37 by line 7	38	0490
39	Depreciation percentage (see instructions)	39	0500 %
40	Depreciation allowable (see instructions). Multiply line 38 by line 39. Enter here and on line 28 above	40	0510

Part IV Carryover of Unallowed Expenses to 2003

0515 @0517

41	Operating expenses. Subtract line 25 from line 24. If less than zero, enter -0-	41	0520
42	Excess casualty losses and depreciation. Subtract line 31 from line 30. If less than zero, enter -0-	42	0530

For Paperwork Reduction Act Notice, see page 4 of separate instructions.

Cat. No. 13232M Form **8829** (2002)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0683
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8829bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	NAME OF PROPRIETOR		35	43 - 77	A/N
0020	SSN OF PROPRIETOR		9	78 - 86	N
0030	BUSINESS USE SQUARE FEET	1	6	87 - 92	N
0040	TOTAL HOME SQUARE FEET	2	6	93 - 98	N
0050	BUSINESS SQUARE FEET PERCENT	3	6	99 - 104	N
0060	BUSINESS USE HOURS	4	4	105 - 108	N
0065	TOTAL HOURS AVAILABLE	5	4	109 - 112	N
0070	BUSINESS HOURS PERCENT	6	6	113 - 118	N
*0075	COMPUTATION ATTACHED	7	6	119 - 124	"STMbnn" OR BLANK
0080	BUSINESS PERCENTAGE	7	6	125 - 130	N
0090	TENTATIVE PROFIT/ LOSS SCHEDULE C	8	12	131 - 142	N
0100	CASUALTY LOSS DIRECT	9(a)	12	143 - 154	N
0110	CASUALTY LOSS INDIRECT	9(b)	12	155 - 166	N
0120	DEDUCTIBLE MORTGAGE INTEREST DIRECT	10(a)	12	167 - 178	N
0130	DEDUCTIBLE MORTGAGE INTEREST INDIRECT	10(b)	12	179 - 190	N
0140	REAL ESTATE TAXES DIRECT	11(a)	12	191 - 202	N
0150	REAL ESTATE TAXES INDIRECT	11(b)	12	203 - 214	N
0160	DIRECT DEDUCTED SUBTOTAL	12(a)	12	215 - 226	N
0170	INDIRECT DEDUCTED SUBTOTAL	12(b)	12	227 - 238	N
0180	ALLOWABLE INDIRECT DEDUCTED EXPENSES	13(b)	12	239 - 250	N

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0470	LAND VALUE	36	12	587 - 598	N
0480	BUILDING BASIS	37	12	599 - 610	N
0490	BUSINESS BUILDING BASIS	38	12	611 - 622	N
0500	DEPRECIATION PERCENTAGE	39	6	623 - 628	N
0510	DEPRECIATION ALLOWABLE	40	12	629 - 640	N
0515	"SEE ATTACHED" LITERAL	40	12	641 - 652	"SEE ATTACHED" OR BLANK
@0517	COMPUTATION SCHEDULE	40	6	653 - 658	"STMbnn" OR BLANK
0520	UNALLOWED OPERATING EXPENSES	41	12	659 - 670	N
0530	UNALLOWED EXCESS CASUALTY LOSSES AND DEPRECIATION	42	12	671 - 682	N
	RECORD TERMINUS CHARACTER		1	683 - 683	"#"

SECTION 1.85 STATEMENT RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0136
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"STMbnn" nn = 01-96 (OTHERS) 97 FOR SCH D 98 FOR SCH J 99 FOR SCH K1
0001	RESERVED		6	15 - 20	BLANK
0002	PAGE NUMBER		5	21 - 25	"PGnnb" nn = 01-04 OR 01-99 (D, J, K1)
0003	EIN		9	26 - 34	N nnnnnnnnn
0004	FILLER		8	35 - 42	BLANK
0010	LINE NUMBER		5	43 - 47	"LNnnb" nn = 01-50
0020	SCHEDULE K OR J SEQUENCE NUMBER		7	48 - 54	MUST BE SIGNIFICANT RANGE = 0000001 - 9999999 IF SCHEDULE K OR J
0030	FILLER		1	55 - 55	BLANK
0040	DATA RECORD ***FIELD #040 IS FOR ALL STATEMENTS		80	56 - 135	SEE SEC. 3.05
	RECORD TERMINUS CHARACTER		1	136 - 136	"#"

SECTION 1.86 SUMMARY RECORD **(EMS ONLY)**

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0586
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"SUMbbb"
0005	CLIENT IDENTIFICATION		3	15 - 17	A/N
0006	FILLER		8	18 - 25	BLANK
0007	EMPLOYER IDENTIFICATION NO. (ESTATE OR TRUST EIN)		9	26 - 34	N nnnnnnnnn
0009	FILLER		8	35 - 42	BLANK
0010	RESERVED		9	43 - 51	BLANK
0030	FILLER		1	52 - 52	BLANK
0040	TRUST OR ESTATE BANK ACCOUNT NUMBER		17	53 - 69	A/N OR BLANK
0050	TRANSMITTER'S NAME		35	70 - 104	A/N
0060	TRANSMITTER'S EIN (FIELD #0020 ON TRANS RECORD) SEE PART II		9	105 - 113	N
0070	PREPARER'S SELF-EMPLOYMENT INDICATOR		1	114 - 114	"X" OR BLANK
0080	PREPARER'S FIRM EIN (FIELD #0870 ON FORM 1041)		9	115 - 123	N OR BLANK
0090	PREPARER'S FIRM NAME		35	124 - 158	A/N OR BLANK
0100	FIRM/FILER CITY		22	159 - 180	A/N OR BLANK
0110	FIRM/FILER STATE (ABBR.)		2	181 - 182	A/N OR BLANK
0120	FIRM/FILER ZIP CODE		12	183 - 194	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0130	NUMBER OF LOGICAL RECORDS (INCLUDING SUMMARY RECORD)		7	195 - 201	RANGE : (0000003-9999999)
0140	NUMBER OF FORM RECORDS		7	202 - 208	N
	NOTE: THIS COUNT DOES NOT INCLUDE FORM 1041.				
0150	NUMBER OF FORMS 1116 PAGE 1		7	209 - 215	RANGE : (0000000-9999999)
0160	NUMBER OF FORMS 1116 PAGE 2		7	216 - 222	RANGE : (0000000-9999999)
0170	NUMBER OF FORMS 2210 PAGE 1		1	223 - 223	RANGE: 0-1
0180	NUMBER OF FORMS 2210 PAGE 2		1	224 - 224	RANGE: 0-1
0190	NUMBER OF FORMS 2210 PAGE 3		1	225 - 225	RANGE: 0-1

SECTION 1.86 SUMMARY RECORD (EMS ONLY)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0194	NUMBER OF FORMS 2210F PAGE 1		1	226 - 226	RANGE: 0-1
0195	RESERVE		1	227 - 227	BLANK
0196	NUMBER OF FORMS 2439 PAGE 1		7	228 - 234	RANGE : 0000000-9999999
0200	NUMBER OF FORMS 3468 PAGE 1		1	235 - 235	RANGE: 0-1
0204	NUMBER OF FORMS 4136 PAGE 1		1	236 - 236	RANGE: 0-1
0206	NUMBER OF FORMS 4136 PAGE 2		1	237 - 237	RANGE: 0-1
0210	NUMBER OF FORMS 4255 PAGE 1		7	238 - 244	RANGE = (0000000-9999999)
0220	NUMBER OF FORMS 4562 PAGE 1		7	245 - 251	RANGE = (0000000-9999999)
0230	NUMBER OF FORMS 4562 PAGE 2		7	252 - 258	RANGE = (0000000-9999999)
0240	NUMBER OF FORMS 4684 PAGE 1		7	259 - 265	RANGE = (0000000-9999999)
0250	NUMBER OF FORMS 4684 PAGE 2		7	266 - 272	RANGE = (0000000-9999999)
0260	NUMBER OF FORMS 4797 PAGE 1		1	273 - 273	RANGE: 0-1
0270	NUMBER OF FORMS 4797 PAGE 2		1	274 - 274	RANGE: 0-1
0275	NUMBER OF FORMS 4835 PAGE 1		7	275 - 281	RANGE = (0000000-9999999)
0280	NUMBER OF FORMS 4952 PAGE 1		1	282 - 282	RANGE: 0-1
0282	NUMBER OF FORMS 4970 PAGE 1		1	283 - 283	RANGE :0-1
0284	NUMBER OF FORMS 4972 PAGE 1		7	284 - 290	RANGE :0000000-9999999
0290	NUMBER OF FORMS 6198 PAGE 1		7	291 - 297	RANGE = (0000000-9999999)
0295	NUMBER OF FORMS 6252 PAGE 1		7	298 - 304	RANGE = (0000000-9999999)
0300	NUMBER OF FORMS 8271 PAGE 1		7	305 - 311	RANGE = (0000000-9999999)
0310	NUMBER OF FORMS 8582 PAGE 1		1	312 - 312	RANGE: 0-1
0320	NUMBER OF FORMS 8582CR PAGE 1		1	313 - 313	RANGE: 0-1
0330	NUMBER OF FORMS 8582CR PAGE 2		1	314 - 314	RANGE: 0-1
0340	NUMBER OF FORMS 8801 PAGE 1		1	315 - 315	RANGE: 0-1
0345	NUMBER OF FORMS 8801 PAGE 2		1	316 - 316	RANGE: 0-1
0350	NUMBER OF FORMS 8824 PAGE 1		7	317 - 323	RANGE = (0000000-9999999)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0355	NUMBER OF FORMS 8824 PAGE 2		7	324 - 330	RANGE = (0000000-9999999)
0357	NUMBER OF FORMS 8829 PAGE 1		7	331 - 337	RANGE = (0000000-9999999)
0358	NUMBER OF PAYMENT RECORDS		1	338 - 338	RANGE= 0-1 |
0360	NUMBER OF SCHEDULE RECORDS (EXCLUDING SCHEDULE K-1 RECORDS)		7	339 - 345	RANGE = (0000000-9999999)
0364	NUMBER OF SCHEDULE "C" PAGE 1 FORM 1040		7	346 - 352	RANGE = (0000000-9999999)
0366	NUMBER OF SCHEDULE "C" PAGE 2 FORM 1040		7	353 - 359	RANGE = (0000000-9999999)
0368	NUMBER OF SCHEDULE "C-EZ" PAGE 1 FORM 1040		7	360 - 366	RANGE = (0000000-9999999)
0370	NUMBER OF SCHEDULE "D" PAGE 1 FORM 1041		1	367 - 367	RANGE: 0-1
0375	NUMBER OF SCHEDULE "D" PAGE 2 FORM 1041		1	368 - 368	RANGE: 0-1
0380	NUMBER OF SCHEDULE "E" PAGE 1 FORM 1040		7	369 - 375	RANGE = (0000000-9999999)
0385	NUMBER OF SCHEDULE "E" PAGE 2 FORM 1040		7	376 - 382	RANGE = (0000000-9999999)
0386	NUMBER OF SCHEDULE "F" PAGE 1 FORM 1040		7	383 - 389	RANGE = (0000000 -9999999)
0387	NUMBER OF SCHEDULE "F" PAGE 2 FORM 1040		7	390 - 396	RANGE = (0000000 -9999999)
0388	NUMBER OF SCHEDULE "H" PAGE 1 FORM 1040		7	397 - 403	RANGE : 0000000-9999999
0389	NUMBER OF SCHEDULE "H" PAGE 2 FORM 1040		7	404 - 410	RANGE : 0000000-9999999
0390	NUMBER OF SCHEDULE "J" PAGE 1 FORM 1041		7	411 - 417	RANGE = (0000000-9999999)
0395	NUMBER OF SCHEDULE "J" PAGE 2 FORM 1041		7	418 - 424	RANGE = (0000000-9999999)
0400	NUMBER OF STATEMENT RECORDS (EXCLUDING SCHEDULE D, J AND K-1 STATEMENT RECORDS		7	425 - 431	RANGE = (0000000-9999999)
0410	NUMBER OF STATEMENT "STMb97" (SCHEDULE D) RECORDS		7	432 - 438	RANGE = (0000000-9999999)
0420	NUMBER OF STATEMENT "STMb98" (SCHEDULE J) RECORDS		7	439 - 445	RANGE = (0000000-9999999)

SECTION 1.86 SUMMARY RECORD (EMS ONLY)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0430	NUMBER OF SCHEDULE K-1 PAGE 1 FORM 1041		7	446 - 452	RANGE = (0000000-9999999)
0440	NUMBER OF STATEMENT "STMb99" (SCHEDULE K-1) RECORDS		7	453 - 459	RANGE = (0000000-9999999)
0442	STATE CODE		2	460 - 461	"NY" OR "MA" OR BLANK
0444	STATE RETURN COUNTER		1	462 - 462	"1" OR "0" OR BLANK
0446	STATE ATTACHMENTS		2	463 - 464	"00-99" OR BLANK
0450	BALANCE DUE INDICATOR		1	465 - 465	P = PAPER CHECK WITH REMITTANCE REGISTER ATTACHED OR BLANK
0460	PAPER DOCUMENT INDICATOR		1	466 - 466	1 = PAPER DOCUMENT ATTACHED W/PACKAGE OTHER THAN FORM 8453-F OR POWER ATTORNEY 0 = NO PAPER DOCUMENT ATTACHED
0470	NAME OF ELECTRONIC RETURN ORIGINATOR (ERO)		35	467 - 501	A/N |
0480	ADDRESS OF ELECTRONIC RETURN ORIGINATOR		35	502 - 536	A/N |
0490	CITY OF ELECTRONIC RETURN ORIGINATOR		22	537 - 558	A/N |
0500	STATE OF ELECTRONIC RETURN ORIGINATOR		2	559 - 560	A/N |
0510	ZIP CODE OF ELECTRONIC RETURN ORIGINATOR		12	561 - 572	A/N |
0520	ELECTRONIC POSTMARK DATE		8	573 - 580	YYYYMMDD OR BLANK (YYYY=2003) |
0530	ELECTRONIC POSTMARK TIME		4	581 - 584	HHMM OR BLANK (HH=00-23, MM=00-59) |
0540	ELECTRONIC POSTMARK TIME ZONE		1	585 - 585	"E"=EASTERN TIME ZONE, "C"=CENTRAL TIME ZONE, "M"= MOUNTAIN TIME ZONE, "P"=PACIFIC TIME ZONE, "A"=ALASKAN TIME ZONE, "H"= HAWAIIAN TIME ZONE OR BLANK |
	RECORD TERMINUS CHARACTER		1	586 - 586	"#"

SECTION 1.87 SUMMARY RECORD **(MAG TAPE ONLY)**

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0466
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"SUMbbb"
0005	CLIENT IDENTIFICATION		3	15 - 17	A/N
0006	FILLER		8	18 - 25	BLANK
0007	EMPLOYER IDENTIFICATION NO. (ESTATE OR TRUST EIN)		9	26 - 34	N nnnnnnnnn
0009	FILLER		8	35 - 42	BLANK
0010	RESERVED		9	43 - 51	BLANK
0030	FILLER		1	52 - 52	BLANK
0040	TRUST OR ESTATE BANK ACCOUNT NUMBER		17	53 - 69	A/N OR BLANK
0050	TRANSMITTER'S NAME		35	70 - 104	A/N
0060	TRANSMITTER'S EIN (FIELD #0020 ON TRANS RECORD) SEE PART II		9	105 - 113	N
0070	PREPARER'S SELF-EMPLOYMENT INDICATOR		1	114 - 114	"X" OR BLANK
0080	PREPARER'S FIRM EIN (FIELD #0870 ON FORM 1041)		9	115 - 123	N OR BLANK
0090	PREPARER'S FIRM NAME		35	124 - 158	A/N OR BLANK
0100	FIRM/FILER CITY		22	159 - 180	A/N OR BLANK
0110	FIRM/FILER STATE (ABBR.)		2	181 - 182	A/N OR BLANK
0120	FIRM/FILER ZIP CODE		12	183 - 194	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0130	NUMBER OF LOGICAL RECORDS (INCLUDING SUMMARY RECORD)		7	195 - 201	RANGE : (0000003-9999999)
0140	NUMBER OF FORM RECORDS		7	202 - 208	N
	NOTE: THIS COUNT DOES NOT INCLUDE FORM 1041.				
0150	NUMBER OF FORMS 1116 PAGE 1		7	209 - 215	RANGE : (0000000-9999999)
0160	NUMBER OF FORMS 1116 PAGE 2		7	216 - 222	RANGE : (0000000-9999999)
0170	NUMBER OF FORMS 2210 PAGE 1		1	223 - 223	RANGE: 0-1
0180	NUMBER OF FORMS 2210 PAGE 2		1	224 - 224	RANGE: 0-1
0190	NUMBER OF FORMS 2210 PAGE 3		1	225 - 225	RANGE: 0-1

SECTION 1.87 SUMMARY RECORD **(MAG TAPE ONLY)**

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0194	NUMBER OF FORMS 2210F PAGE 1		1	226 - 226	RANGE: 0-1
0195	RESERVE		1	227 - 227	BLANK
0196	NUMBER OF FORMS 2439 PAGE 1		7	228 - 234	RANGE : 0000000-9999999
0200	NUMBER OF FORMS 3468 PAGE 1		1	235 - 235	RANGE: 0-1
0204	NUMBER OF FORMS 4136 PAGE 1		1	236 - 236	RANGE: 0-1
0206	NUMBER OF FORMS 4136 PAGE 2		1	237 - 237	RANGE: 0-1
0210	NUMBER OF FORMS 4255 PAGE 1		7	238 - 244	RANGE = (0000000-9999999)
0220	NUMBER OF FORMS 4562 PAGE 1		7	245 - 251	RANGE = (0000000-9999999)
0230	NUMBER OF FORMS 4562 PAGE 2		7	252 - 258	RANGE = (0000000-9999999)
0240	NUMBER OF FORMS 4684 PAGE 1		7	259 - 265	RANGE = (0000000-9999999)
0250	NUMBER OF FORMS 4684 PAGE 2		7	266 - 272	RANGE = (0000000-9999999)
0260	NUMBER OF FORMS 4797 PAGE 1		1	273 - 273	RANGE: 0-1
0270	NUMBER OF FORMS 4797 PAGE 2		1	274 - 274	RANGE: 0-1
0275	NUMBER OF FORMS 4835 PAGE 1		7	275 - 281	RANGE = (0000000-9999999)
0280	NUMBER OF FORMS 4952 PAGE 1		1	282 - 282	RANGE: 0-1
0282	NUMBER OF FORMS 4970 PAGE 1		1	283 - 283	RANGE : 0-1
0284	NUMBER OF FORMS 4972 PAGE 1		7	284 - 290	RANGE : 0000000-9999999
0290	NUMBER OF FORMS 6198 PAGE 1		7	291 - 297	RANGE = (0000000-9999999)
0295	NUMBER OF FORMS 6252 PAGE 1		7	298 - 304	RANGE = (0000000-9999999)
0300	NUMBER OF FORMS 8271 PAGE 1		7	305 - 311	RANGE = (0000000-9999999)
0310	NUMBER OF FORMS 8582 PAGE 1		1	312 - 312	RANGE: 0-1
0320	NUMBER OF FORMS 8582CR PAGE 1		1	313 - 313	RANGE: 0-1
0330	NUMBER OF FORMS 8582CR PAGE 2		1	314 - 314	RANGE: 0-1
0340	NUMBER OF FORMS 8801 PAGE 1		1	315 - 315	RANGE: 0-1
0345	NUMBER OF FORMS 8801 PAGE 2		1	316 - 316	RANGE: 0-1
0350	NUMBER OF FORMS 8824 PAGE 1		7	317 - 323	RANGE = (0000000-9999999)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0355	NUMBER OF FORMS 8824 PAGE 2		7	324 - 330	RANGE = (0000000-9999999)
0357	NUMBER OF FORMS 8829 PAGE 1		7	331 - 337	RANGE = (0000000-9999999)
0360	NUMBER OF SCHEDULE RECORDS (EXCLUDING SCHEDULE K-1 RECORDS)		7	338 - 344	RANGE = (0000000-9999999)
0364	NUMBER OF SCHEDULE "C" PAGE 1 FORM 1040		7	345 - 351	RANGE = (0000000-9999999)
0366	NUMBER OF SCHEDULE "C" PAGE 2 FORM 1040		7	352 - 358	RANGE = (0000000-9999999)
0368	NUMBER OF SCHEDULE "C-EZ" PAGE 1 FORM 1040		7	359 - 365	RANGE = (0000000-9999999)
0370	NUMBER OF SCHEDULE "D" PAGE 1 FORM 1041		1	366 - 366	RANGE: 0-1
0375	NUMBER OF SCHEDULE "D" PAGE 2 FORM 1041		1	367 - 367	RANGE: 0-1
0380	NUMBER OF SCHEDULE "E" PAGE 1 FORM 1040		7	368 - 374	RANGE = (0000000-9999999)
0385	NUMBER OF SCHEDULE "E" PAGE 2 FORM 1040		7	375 - 381	RANGE = (0000000-9999999)
0386	NUMBER OF SCHEDULE "F" PAGE 1 FORM 1040		7	382 - 388	RANGE = (0000000 -9999999)
0387	NUMBER OF SCHEDULE "F" PAGE 2 FORM 1040		7	389 - 395	RANGE = (0000000 -9999999)
0388	NUMBER OF SCHEDULE "H" PAGE 1 FORM 1040		7	396 - 402	RANGE : 0000000-9999999
0389	NUMBER OF SCHEDULE "H" PAGE 2 FORM 1040		7	403 - 409	RANGE : 0000000-9999999
0390	NUMBER OF SCHEDULE "J" PAGE 1 FORM 1041		7	410 - 416	RANGE = (0000000-9999999)
0395	NUMBER OF SCHEDULE "J" PAGE 2 FORM 1041		7	417 - 423	RANGE = (0000000-9999999)
0400	NUMBER OF STATEMENT RECORDS (EXCLUDING SCHEDULE D, J AND K-1 STATEMENT RECORDS		7	424 - 430	RANGE = (0000000-9999999)
0410	NUMBER OF STATEMENT "STMb97" (SCHEDULE D) RECORDS		7	431 - 437	RANGE = (0000000-9999999)
0420	NUMBER OF STATEMENT "STMb98" (SCHEDULE J) RECORDS		7	438 - 444	RANGE = (0000000-9999999)
0430	NUMBER OF SCHEDULE K-1 PAGE 1 FORM 1041		7	445 - 451	RANGE = (0000000-9999999)

SECTION 1.87 SUMMARY RECORD **(MAG TAPE ONLY)**

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0440	NUMBER OF STATEMENT "STMb99" (SCHEDULE K-1) RECORDS		7	452 - 458	RANGE = (0000000-9999999)
0442	STATE CODE		2	459 - 460	"NY" OR "MA" OR BLANK
0444	STATE RETURN COUNTER		1	461 - 461	"0 OR BLANK"
0446	STATE ATTACHMENTS		2	462 - 463	"00-99" OR BLANK
0450	BALANCE DUE INDICATOR		1	464 - 464	P = PAPER CHECK WITH REMITTANCE REGISTER ATTACHED OR BLANK
0460	PAPER DOCUMENT INDICATOR		1	465 - 465	1 = PAPER DOCUMENT ATTACHED W/PACKAGE OTHER THAN FORM 8453-F OR POWER ATTORNEY 0 = NO PAPER DOCUMENT ATTACHED
	RECORD TERMINUS CHARACTER		1	466 - 466	"#"

SECTION 1.88 RECAP RECORD **(EMS ONLY)**

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0120
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"RECAPb"
0010	FILLER		8	15 - 22	BLANKS
0020	RESERVED		6	23 - 28	BLANKS
0030	TOTAL RETURN COUNT		6	29 - 34	N
0040	ELECTRONIC TRANSMITTER ID (ETIN)		7	35 - 41	N
0050	JULIAN DATE OF TRANSMISSION (MUST BE THE SAME AS ON THE TRANS RECORD)		3	42 - 44	N
0060	TRANSMISSION SEQUENCE (MUST BE THE SAME AS ON THE TRANS RECORD)		2	45 - 46	N
0070	TOTAL ACCEPTED RETURNS		6	47 - 52	N
0080	TOTAL DUPLICATED RETURNS		6	53 - 58	N
0090	TOTAL REJECTED RETURNS		6	59 - 64	N
0100	RESERVED		6	65 - 70	BLANKS
0110	RESERVED		6	71 - 76	BLANKS
0120	IRS COMPUTED RETURN COUNT		6	77 - 82	N
0130	FILLER		17	83 - 99	BLANKS
0140	ACK FILE NAME		20	100 - 119	A/N
	RECORD TERMINUS CHARACTER		1	120 - 120	"#"

SECTION 1.89 RECAP RECORD **(MAG TAPE ONLY)**

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0062
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"RECAPb"
0009	FILLER		28	15 - 42	BLANK
0010	TOTAL RETURN COUNT		6	43 - 48	N RANGE = (000001 - 999999)
0020	ELECTRONIC TRANSMITTERS ID (ETIN)		8	49 - 56	NNNNNNnn NNNNNN = ETIN nn = FILER'S USER CODE; MAY BE ZERO FILLED
0030	JULIAN DATE OF TRANSMISSION (MUST BE THE SAME AS F #080 ON THE TRANS RECORD)		3	57 - 59	N
0040	TRANSMISSION SEQUENCE (MUST BE THE SAME AS F #090 ON THE TRANS RECORD)		2	60 - 61	N
	RECORD TERMINUS CHARACTER		1	62 - 62	"#"

SECTION 1.90 STATE ENTITY RECORD **(EMS ONLY)**

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0590
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"STATE "
0001	TYPE (FORM NUMBER)		6	15 - 20	"AHEADR"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		2	36 - 37	N 01 - 99
0006	FILLER		5	38 - 42	BLANK
0010	STATE CODE		2	43 - 44	"NY" OR "MA"
0020	STATE RETURN INDICATOR		1	45 - 45	A/N
0030	STATE NUMERIC AREA		27	46 - 72	N
0040	STATE ALPHA AREA		93	73 - 165	A/N
0050	NAME LINE		35	166 - 200	A/N
0060	NAME LINE		35	201 - 235	A/N
0070	NAME LINE		35	236 - 270	A/N
0080	ADDRESS LINE		35	271 - 305	A/N
0090	ADDRESS LINE		35	306 - 340	A/N
0100	CITY		22	341 - 362	A/N
0110	CITY CODE		5	363 - 367	N
0120	STATE ABBREVIATION		2	368 - 369	A/N
0130	ZIP CODE		12	370 - 381	NNNNN-NNNN-NNN
0140	COUNTY		20	382 - 401	A/N
0150	COUNTY CODE		5	402 - 406	N
0160	TELEPHONE NUMBER		12	407 - 418	A/N
0170	DATE CREATED		8	419 - 426	YYYYMMDD
0180	TYPE OR TRUST		28	427 - 454	A/N
0190	ORIGINAL RETURN		1	455 - 455	X OR " "
0200	AMENDED RETURN		1	456 - 456	X OR " "
0210	FINAL RETURN		1	457 - 457	X OR " "
0220	OPTIONAL		22	458 - 479	A/N OR " "

SECTION 1.90 STATE ENTITY RECORD **(EMS ONLY)**

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

SECTION 1.91 STATE ATTACHMENT B RECORD **(EMS ONLY)**

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

SECTION 1.91 STATE ATTACHMENT B RECORD **(EMS ONLY)**

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

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

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

SECTION 1.91 STATE ATTACHMENT B RECORD **(EMS ONLY)**

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

SECTION 1.92 STATE ATTACHMENT C RECORD **(EMS ONLY)**

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	2481
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"STATE "
0001	TYPE (FORM NUMBER)		6	15 - 20	"CATTCH"
0002	PAGE NUMBER		5	21 - 25	"PG03b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		2	36 - 37	N 01 - 99
0006	FILLER		5	38 - 42	BLANK
0008	STATE CODE		2	43 - 44	"NY" OR "MA"
0010	FORM DATA (LINE 001)		80	45 - 124	A/N
0020	FORM DATA (LINE 002)		80	125 - 204	A/N
0030	FORM DATA (LINE 003)		80	205 - 284	A/N
0040	FORM DATA (LINE 004)		80	285 - 364	A/N
0050	FORM DATA (LINE 005)		80	365 - 444	A/N
0060	FORM DATA (LINE 006)		80	445 - 524	A/N
0070	FORM DATA (LINE 007)		80	525 - 604	A/N
0080	FORM DATA (LINE 008)		80	605 - 684	A/N
0090	FORM DATA (LINE 009)		80	685 - 764	A/N
0100	FORM DATA (LINE 010)		80	765 - 844	A/N
0110	FORM DATA (LINE 011)		80	845 - 924	A/N
0120	FORM DATA (LINE 012)		80	925 - 1004	A/N
0130	FORM DATA (LINE 013)		80	1005 - 1084	A/N
0140	FORM DATA (LINE 014)		80	1085 - 1164	A/N
0150	FORM DATA (LINE 015)		80	1165 - 1244	A/N
0160	FORM DATA (LINE 016)		80	1245 - 1324	A/N
0170	FORM DATA (LINE 017)		80	1325 - 1404	A/N
0180	FORM DATA (LINE 018)		80	1405 - 1484	A/N
0190	FORM DATA (LINE 019)		80	1485 - 1564	A/N
0200	FORM DATA (LINE 020)		80	1565 - 1644	A/N
0210	FORM DATA (LINE 021)		80	1645 - 1724	A/N

SECTION 1.92 STATE ATTACHMENT C RECORD **(EMS ONLY)**

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

SECTION 1.93 STATE ATTACHMENT D RECORD **(EMS ONLY)**

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

SECTION 1.93 STATE ATTACHMENT D RECORD **(EMS ONLY)**

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

SECTION 1.93 STATE ATTACHMENT D RECORD **(EMS ONLY)**

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

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

SECTION 1.93 STATE ATTACHMENT D RECORD **(EMS ONLY)**

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

SECTION 1.94 PAYMENT RECORD (EMS ONLY)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0123
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"PMTbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	TAXPAYER IDENTIFICATION NUMBER		9	26 - 34	TIN
0004	FILLER		1	35 - 35	BLANK
0005	FORM/SCHEDULE OCCURRENCE NUMBER		7	36 - 42	0000001
0010	EMPLOYER EIN		9	43 - 51	N
0020	FILLER		9	52 - 60	BLANKS
0030	ROUTING TRANSIT NUMBER		9	61 - 69	N
0040	BANK ACCOUNT NUMBER		17	70 - 86	A/N (INCLUDE HYPHENS OR BLANKS)
0050	TYPE OF ACCOUNT		1	87 - 87	"1"=CHECKING "2"=SAVINGS
0060	AMOUNT OF TAX PAYMENT		11	88 - 98	N ***
0065	TOTAL TRANSACTION AMOUNT SIGN		1	99 - 99	"+"
0070	TYPE OF RETURN		5	100 - 104	10417
0080	REQUESTED PAYMENT DATE		8	105 - 112	YYYYMMDD
0090	TAXPAYER'S DAY TIME TELEPHONE NUMBER		10	113 - 122	N
	RECORD TERMINUS CHARACTER		1	123 - 123	"#"