DRAFT Release 1

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

These changes are effective January 16, 2004

Attached are:

1. New Forms:
   - 8860, 8874, 8881, **8882** and 8884
   - 8873-P1 and 8873-P2
   - Schedule C (Form 5713) Page 2

2. Form 1099G: Removed from the record layouts.

3. Form 1310:
   - Seq 0060: Deleted less-than (<) and ampersand (&) in the Field Description
     Added percent (%) to the Field Description

4. Form 3800:
   - New Byte Count: 0667
   - Seqs 0135, 0137, and 0139: Changed "NO Entry" to "N" in the Field Description
   - New Seqs: 0162, 0166 and @0175

5. Form 5471 Page 1:
   - Seqs 0080, 0186, 0460, 0570, 0650, and 0700: Added "or blank" to the Field Description

6. Form 5471 Page 2:
   - Seqs 1020, 1210, 1400, 1590, and 1780: Added "or blank" to the Field Description

7. Schedule O (Form 5471) Page 1:
   - Seqs 0070, 0390, and 0670: Added "or blank" to the Field Description

8. Form 5713 Page 1:
   - Seq 0080: Added "or blank" to the Field Description

9. Form 8275-R Page 2:
   - Seq 0410 renumbered to 0420,
   - Seq 0411 renumbered to 0421,
   - Seq 0412 renumbered to 0422,
   - Seq 0413 renumbered to 0423,
   - Seq 0414 renumbered to 0424,
   - Seq 0415 renumbered to 0425

10. Form 8582 Page 3:
   - Seq 2458: Changed the Field Description to AN or "STMbnn"
   - Seq *2461: Changed the Field No. to +2461
     Changed the Field Description to AN
   - Seq +2520: Changed the Field No. to *+2520
     Changed the Field Description to N or "STMbnn"

11. Form 8697 Page 1:
   - New Byte Count: 0553
   - New Seqs: 0187, @0235, @0245, 0277, 0325, 0335, 0367, 0415, and 0425

12. Form 8697 Page 2:
   - New Byte Count: 0487
   - New Seqs: 0517, 0617, and 0717

13. Form 8824 Page 1:
   - Seq 0010: Changed the Field Description to "NO ENTRY"

14. Form 8834:
   - Changed Seq 0175 to Seq 0180

15. Form 8839 Page 1:
   - Seqs 0170 and 0200: Changed Maximum Credit from 10,000 to 10,160 in the Field Description
   - Seq 0250: Changed Modified AGI form 150,000 to 152,390 in the Identification

16. Form 8839 Page 2:
   - Seqs 0310 and 0330: Changed Maximum Credit from 10,000 to 10,160 in the Field Description
   - Seqs 0393, 0395, and 0400: Changed Modified AGI form 150,000 to 152,390 in the Identification

17. Form 8865 Page 1:
   - Seqs 0210, 0270, 0360, 0450, 0540, 0640, 0770, 0860 and 0920: Added "or blank" to the Field Description

18. Form 8865 Page 2:
   - Seqs 1090, 1170, 1250, 1330, 1410, 1490, 1560, 1630, 1700, 1770, 1860, 1940, 2020, 2100 and 2180: Added "or blank" to the Field Description
   - Seq 2010: Changed "N" to "AN" in the Field Description

19. Schedule P (Form 8865):
   - Seqs 0070 and 0400: Added "or blank" to the Field Description

20. Form 8866:
   - New Byte Count: 0549
   - New Seqs: 0187, @0235, @0245, 0277, 0325, 0367, 0415, and 0425

21. Form 9465:
   - New Byte Count: 0690
   - Deleted Seqs: 0350 and 0360

22. Form W-2:
   - New Byte Count: 0765
   - New Seq: 0010

23. Form W-2GU:
- New Byte Count: 0601
- New Seq: 0010

24. Schedule E Page 2: (No changes to Schedule Page 1)
- New Byte Count: 1100
- New Seqs: 1166 and 1167
- Deleted Seqs: 1178, 1236, 1296, 1356, 1380, 1390, 1400, 1410, 1416, 1418, 1423, 1427, 1433, 1435, and 1437
- Seqs 1238, 1298, and 1358: Changed Identification to "Any Amount is Not At Risk"
- Seqs 1170, 1172, 1174, 1176, 1180, 1186, 1188, 1192, 1194, 1196, 1200, and 1210: Renumbered the Form Ref.
- Seqs 1220, 1230, 1238, 1243, 1247, 1253, 1255, 1257, 1260, 1270, 1280, and 1290: Renumbered the Form Ref.
- Seqs 1298, 1303, 1307, 1313, 1315, 1317, 1320, 1330, 1340, 1350, 1358, and 1363: Renumbered the Form Ref.
- Seqs 1367, 1373, 1375, 1377, 1445, 1455, 1475, 1485, 1495, 1750, 1755, and 1765: Renumbered the Form Ref.
- Seqs 1790, 1800, 1807, 1813, 1817, 1825, 1830, 1840, 1847, 1853, 1857, and 1865: Renumbered the Form Ref.
- Seqs 1913, 1917, 1923, 1927, 1933, 1937, 1939, 1943, 1945, 1953, 1957, and 1963: Renumbered the Form Ref.
- Seqs 1967, 1973, 1977, 1991, 2010, 2020, and 2030: Renumbered the Form Ref.

25. Summary Record:
- New Byte Count: 0268
- Deleted Seq: 0065
- Seq 0190: Changed the Length from 15 to 39
- Seq 0290: Changed Identification to "Consortium Return Indicator"
  Length to 1
  Field Description to "C" or blank
- New Seqs: 0215 and 0300

FORM 1310 Stm of Person Claiming Refund Due a Deceased Taxpr

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0371" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"1310bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Tax Year Decedent Due Refund		4	YYYY
0020	Name of Decedent		35	AN, allowable special characters are space, slash, and hyphen
0030	Date of Death		8	DT (YYYYMMDD)
0040	Decedent's SSN		9	N
0050	Name Control of Person Claiming Refund		4	First 4 significant characters of the refund claimer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name of Person Claiming Refund		35	AN Refund claimer's name | allowable special characters are: space, percent (%) and hyphen (-)
0070	SSN of Person Claiming Refund		9	N

FORM 1310 Stm of Person Claiming Refund Due a Deceased Taxpr

Field No.	Identification	Form Ref.	Length	Field Description
0080	Reserved		35	NO ENTRY
0090	Reserved		35	NO ENTRY
0100	Reserved		22	NO ENTRY
0110	Street Address		35	AN, Allowable special characetrs are space, slash, and hyphen and Literal "None"
0120	Apt. Number		5	AN or blank
0130	City		22	A, Allowable special character is space
0140	State Abbreviation		2	A (Standard Postal State Abbreviations)
0150	Zip Code		12	N (left-justified)
0160	Address Ind		1	1= APO/FPO Address, 2= Stateside Military Address, or blank
0170	Surviving spouse requesting re-issuance of refund	A	1	NO ENTRY
0180	Court appointed or certified rep	B	1	NO ENTRY
0190	Person other than A or B claiming decedent refund	C	1	"X" or blank
0200	Valid Proof of Death is in my possession	C	1	"X" or blank
0210	Did decedent leave a will "Yes" box	1	1	"X" or blank
0220	Did decedent leave a will "No" box	1	1	"X" or blank
0230	Court appointed personal rep "Yes" box	2a	1	NO ENTRY

FORM 1310 Stm of Person Claiming Refund Due a Deceased Taxpr

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0667" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"3800bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0020	Current Year Investment Credit	1a	12	N
0030	Current Year Work Opportunity Credit	1b	12	N
0040	Current Year Welfare To Work Credit	1c	12	N
0050	Current Year Credit for Alcohol Used As Fuel	1d	12	N
0060	Current Year Credit for Increasing Research	1e	12	N
0070	Current Year Low-Income Housing Credit	1f	12	N
0080	Current Year Enhanced Oil Recovery Credit	1g	12	N
0090	Current Year Disabled Access Credit	1h	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0100	Current Year Renewable Electricity Production	1i	12	N
0110	Current Year Indian Employment Credit	1j	12	N
0120	Current Year Credit for Employer Social Security	1k	12	N
0130	Current Year Orphan Drug Credit	1l	12	N
0135	Current Year New Markets Credit	1m	12	N |
0137	Credit for Small Empoyer Pension Plan Startup Cost	1n	12	N |
0139	Credit for Employer-Provided Child Care Facilities	1o	12	N |
0140	Current Year Credit for Contributions	1p	12	N
@0145	Current Yr Trans-Alaska Pipeline Attach Statement	1q	6	"STMbnn" or blank
0150	Current Year Trans-Alaska Pipeline Credit	1q	12	N
0160	CY General Credits Electing Large Partnership	1r	12	N
0162	F8874 Literal	2	3	"NMC" or blank |
0166	Prior Year New Market Credit Amount	2	12	N |
0170	Current Year General Business Credit	2	12	N
@0175	New Market Credit Info.	2	6	"STMbnn" or blank |

FORM 3800 General Business Credit

Field No.	Identification	Form Ref.	Length	Field Description
0180	Passive Activity Credits	3	12	N
0190	Subtract Line 3 from Line 2	4	12	N
0200	Passive Activity Credits Allowed	5	12	N
0210	Carryforward of General Business Credit	6	12	N
@0215	Credit Computation Attachment	6	6	"STMbnn" or blank
0220	Carryback of General Business Credit	7	12	NO ENTRY
0230	Tentative General Business Credit	8	12	N
0240	Regular Tax Before Credits	9	12	N
0250	Alternative Minimum Tax	10	12	N
0260	Regular Tax Plus Alternative Minimum Tax	11	12	N
0270	Foreign Tax Credit	12a	12	N
0280	Child & Dependent Care Credit (Form 2441)	12b	12	N
0290	Elderly or Disabled Credit (Sch R)	12c	12	N
0300	Education Credits	12d	12	N
0305	Credit for Qualified Retirement Savings	12e	12	N
0310	Child Tax Credit	12f	12	N
0320	Mortgage Interest Credit (Form 8396)	12g	12	N

FORM 3800 General Business Credit

Field No.	Identification	Form Ref.	Length	Field Description
0330	Adoption Credit (Form 8839)	12h	12	N
0340	DC First-Time Homebuyer Credit (Form 8859)	12i	12	N
0350	Possession Tax Credit (Form 5735)	12j	12	NO ENTRY
0360	Nonconventional Fuel Source Credit	12k	12	N
0370	Electric Vehicle Credit (Form 8834)	12l	12	N
0380	Total Credits (Add Lines 12a - 12l)	12m	12	N
0390	Net Income Tax	13	12	N
0410	Net Regular Tax	14	12	N
0420	Enter 25% of Excess	15	12	N
0425	Tentative Minimum Tax	16	12	N
0430	Greater of Line 15 or Line 16	17	12	N
0440	Subtract Line 17 from Line 13	18	12	N
0450	Section Literal	19	9	"SECb41(G)" or blank
0460	Attach Corporation Computation	19	6	NO ENTRY
0490	General Business Credit Allowed for Current Year	19	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1697" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record Identification		6	"FRMbbb"
0001	Form Number		6	"5471bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	0000001
0010	Foreign Tax Year Beginning		8	YYYYMMDD
0020	Foreign Tax Year Ending		8	YYYYMMDD
0025	Change In Taxable Year - No Section 898C(1)(B)		1	"X" or Blank
0030	Election - Change In Taxable Year 898C(1)(B)		1	"X" or Blank
0035	Section 898C(1)(B) Election		1	"X" or Blank
0050	Address of Filer		35	AN
0060	City of Filer		22	AN
0070	State of Filer		2	AN
0080	Zip Code of Filer		12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
0090	Filer's Tax Year Beginning		8	YYYYMMDD

Field No.	Identification	Form Ref.	Length	Field Description
0100	Filer's Tax Year Ending		8	YYYYMMDD
0105	Prior Filer Name		40	AN
@0107	Explain Name Change		6	"STMbnn" or Blank
0110	Identifying Number		9	NO ENTRY
0120	Category of Filer-1	B(1)	1	"X" or Blank
0130	Category of Filer-2	B(2)	1	"X" or Blank
0135	Category of Filer-3	B(3)	1	"X" or Blank
@0136	Category 3 Attachment	B(3)	6	"STMbnn" or Blank
0140	Category of Filer-4	B(4)	1	"X" or Blank
0150	Category of Filer-5	B(5)	1	"X" or Blank
0160	Percent Voting Stock	C	6	R
0170	Person This Information Return is Filed For	D(1)	40	AN or Blank
0180	Address of Person	D(2)	35	AN
0182	City of Person	D(2)	22	AN
0184	State of Person	D(2)	2	AN
0186	Zip Code of Person	D(2)	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
0190	Identifying Number	D(3)	9	N or Blank
0200	Shareholder	D(4)	1	"X" or Blank
0210	Officer	D(4)	1	"X" or Blank
0220	Director	D(4)	1	"X" or Blank
@0225	First Person's Statement	D	6	"STMbnn" or Blank

Field No.	Identification	Form Ref.	Length	Field Description
0230	Person This Information Return is Filed For-2	D(1)	40	AN or Blank
0240	Address of Person-2	D(2)	35	AN or Blank
0242	City of Person-2	D(2)	22	AN or Blank
0244	State of Person-2	D(2)	2	AN or Blank
0246	Zip Code of Person-2	D(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0250	Identifying Number-2	D(3)	9	N or Blank
0260	Shareholder-2	D(4)	1	"X" or Blank
0270	Officer-2	D(4)	1	"X" or Blank
0280	Director-2	D(4)	1	"X" or Blank
@0285	Second Person's Statement	D	6	"STMbnn" or Blank
0290	Person This Information Return is Filed For-3	D(1)	40	AN or Blank
0300	Address of Person-3	D(2)	35	AN or Blank
0302	City of Person-3	D(2)	22	AN or Blank
0304	State of Person-3	D(2)	2	AN or Blank
0306	Zip Code of Person-3	D(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0310	Identifying Number-3	D(3)	9	N or Blank
0320	Shareholder-3	D(4)	1	"X" or Blank
0330	Officer-3	D(4)	1	"X" or Blank
0340	Director-3	D(4)	1	"X" or Blank
@0345	Third Person's Statement	D	6	"STMbnn" or Blank
0350	Person This Information Return is Filed For-4	D(1)	40	AN or Blank

Field No.	Identification	Form Ref.	Length	Field Description
0360	Address of Person-4	D(2)	35	AN or Blank
0362	City of Person-4	D(2)	22	AN or Blank
0364	State of Person-4	D(2)	2	AN or Blank
0366	Zip Code of Person-4	D(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0370	Identifying Number-4	D(3)	9	N or Blank
0380	Shareholder-4	D(4)	1	"X" or Blank
0390	Officer-4	D(4)	1	"X" or Blank
0400	Director-4	D(4)	1	"X" or Blank
@0405	Fourth Person's Statement	D	6	"STMbnn" or Blank
@0407	Additional Lines of Line D Data	D	6	"STMbnn" or blank
0420	Name of Foreign Corporation	1a	35	AN
0430	Address of Foreign Corp.	1a	35	AN
0440	City of Foreign Corp.	1a	22	AN
0450	State of Foreign Corp.	1a	2	AN
0460	Zip Code of Foreign Corp.	1a	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
0465	Country of Foreign Corp.	1a	35	AN or blank
0470	Employer Identification Number	1b	9	N
0480	Country Under Whose Laws Incorporated	1c	2	ALPHA - "US" IS NOT VALID

Field No.	Identification	Form Ref.	Length	Field Description
0490	Date of Incorporation	1d	8	YYYYMMDD
0500	Principal Place of Business (Country Code)	1e	2	ALPHA
0505	Reserved		2	Blank
0510	Business Code	1f	6	N RANGE: 111000-813000
0520	Principal Business Activity	1g	35	AN
0523	Foreign Corporation Functional Currency	1h	20	AN
0525	Dormant Indicator		1	"X" or Blank
0530	Name of Branch Office in U.S	2a	35	AN
0540	Address of Branch	2a	35	AN
0550	City of Branch	2a	22	AN
0560	State of Branch	2a	2	AN
0570	Zip Code of Branch	2a	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
0580	Identifying Number of Branch Office	2a	9	N
0590	Taxable Income (Loss)	2b(i)	12	N
0600	U.S Income Tax Paid	2b(ii)	12	N
0610	Name of Foreign Corp. Statutory or Resident Agent	2c	35	AN
0620	Address of Foreign Corp. Resident Agent	2c	35	AN
0630	City of Foreign Corp. Resident Agent	2c	22	AN

Field No.	Identification	Form Ref.	Length	Field Description
0640	State of Foreign Corp. Resident Agent	2c	2	AN
0650	Zip Code of Foreign Corp. Resident Agent	2c	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
0655	Country of Foreign Corp. Resident Agent	2c	35	AN or blank
0660	Name of Person with Custody of Corp. Books	2d	35	AN
0670	Address of Person with Custody	2d	35	AN
0680	City of Person with Custody	2d	22	AN
0690	State of Person with Custody	2d	2	AN
0700	Zip Code of Person with Custody	2d	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
0705	Country of Person with Custody	2d	35	AN or blank
0710	Location of Books and Records	2d	71	AN or Blank
*0720	Description of Class of Stock	PT I(a)	6	ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or "STMbnn" or Blank
+0730	Number of Shares Beginning	PT I(b)(i)	10	N
+0740	Number of Shares End	PTI(b)(ii)	10	N
0750	Description of Class of Stock-2	PT I(a)	1	ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
0760	Number of Shares Beginning-2	PT I(b)(i)	10	N

Field No.	Identification	Form Ref.	Length	Field Description
0770	Number of Shares End-2	PTI(b)(ii)	10	N
0780	Description of Class of Stock-3	PT I(a)	1	ALPHA VALUE: C = COMMON P = PREFERRED T = TREASURY or Blank
0790	Number of Shares Beginning-3	PTI(b)(i)	10	N
0800	Number of Shares End-3	PTI(b)(ii)	10	N
0810	Description of Class of Stock-4	PT I(a)	1	ALPHA VALUE: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
0820	Number of Shares Beginning-4	PT I(b)(i)	10	N
0830	Number of Shares End-4	PTI(b)(ii)	10	N
0835	Statement Reference - BMF Use Only	PT I	6	Blank
*0840	Description of Preferred Stock	PT II (a)	20	AN or "STMbnn" or Blank
+0850	Par Value	PT II (b)	18	N
+0860	Rate of Dividend	PT II (c)	6	N
+0870	Is Stock Cumulative	PT II (d)	1	"C" = CUMULATIVE "N" = NONCUMULATIVE or Blank
0880	Description of Preferred Stock-2	PT II (a)	20	AN or Blank
0890	Par Value-2	PT II (b)	18	N or Blank
0900	Rate of Dividend-2	PT II (c)	6	N or Blank
0910	Is Stock Cumulative-2	PT II (d)	1	"C" = CUMULATIVE "N" = NONCUMULATIVE or Blank

Field No.	Identification	Form Ref.	Length	Field Description
0920	Description of Preferred Stock-3	PT II (a)	20	AN or Blank
0930	Par Value-3	PT II (b)	18	N or Blank
0940	Rate of Dividend-3	PT II (c)	6	N or Blank
0950	Is Stock Cumulative-3	PT II (d)	1	"C" = CUMULATIVE "N" = NONCUMULATIVE or Blank
0955	Statement Reference - BMF Use Only	PT II	6	Blank
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2168" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0970	Record Identification		6	"FRMbbb"
0971	Form Number		6	"5471bb"
0972	Page Number		5	"PG02b"
0973	Taxpayer Identification Number		9	N (Primary SSN)
0974	Filler		1	Blank
0975	Form Occurrence Number		7	0000001
0980	Name of Shareholder-1	SCH B (a)	35	AN
0990	Address of Shareholder-1	SCH B (a)	35	AN
1000	City of Shareholder-1	SCH B (a)	22	AN
1010	State of Shareholder-1	SCH B (a)	2	AN
1020	Zip Code of Shareholder-1	SCH B (a)	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
1030	Identifying Number of Shareholder-1	SCH B (a)	9	N
1040	Description of Stock Held by Shareholder 1-1	SCH B (b)	20	AN
1050	Number of Shares Beginning of Period 1-1	SCH B (c)	10	N
1060	Number of Shares End of Period 1-1	SCH B (d)	10	N

Field No.	Identification	Form Ref.	Length	Field Description
1065	Pro Rata Share of SubPart F Income-1	SCH B (e)	6	N
1070	Description of Stock Held by Shareholder 1-2	SCH B (b)	20	AN
1080	Number of Shares Beginning of Period 1-2	SCH B (c)	10	N
1090	Number of Shares End of Period 1-2	SCH B (d)	10	N
1100	Description of Stock Held by Shareholder 1-3	SCH B (b)	20	AN
1110	Number of Shares Beginning of Period 1-3	SCH B (c)	10	N
1120	Number of Shares End of Period 1-3	SCH B (d)	10	N
1130	Description of Stock Held by Shareholder 1-4	SCH B (b)	20	AN
1140	Number of Shares Beginning of Period 1-4	SCH B (c)	10	N
1150	Number of Shares End of Period 1-4	SCH B (d)	10	N
1170	Name of Shareholder-2	SCH B (a)	35	AN
1180	Address of Shareholder-2	SCH B (a)	35	AN
1190	City of Shareholder-2	SCH B (a)	22	AN
1200	State of Shareholder-2	SCH B (a)	2	AN
1210	Zip Code of Shareholder-2	SCH B (a)	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank

Field No.	Identification	Form Ref.	Length	Field Description
1220	Identifying Number of Shareholder-2	SCH B (a)	9	N
1230	Description of Stock Held by Shareholder 2-1	SCH B (b)	20	AN
1240	Number of Shares Beginning of Period 2-1	SCH B (c)	10	N
1250	Number of Shares End of Period 2-1	SCH B (d)	10	N
1255	Pro Rata Share of Subpart F Income-2	SCH B (e)	6	N
1260	Description of Stock Held by Shareholder 2-2	SCH B (b)	20	AN
1270	Number of Shares Beginning of Period 2-2	SCH B (c)	10	N
1280	Number of Shares End of Period 2-2	SCH B (d)	10	N
1290	Description of Stock Held by Shareholder 2-3	SCH B (b)	20	AN
1300	Number of Shares Beginning of Period 2-3	SCH B (c)	10	N
1310	Number of Shares End of Period 2-3	SCH B (d)	10	N
1320	Description of Stock Held by Shareholder 2-4	SCH B (b)	20	AN
1330	Number of Shares Beginning of Period 2-4	SCH B (c)	10	N
1340	Number of Shares End of Period 2-4	SCH B (d)	10	N

Field No.	Identification	Form Ref.	Length	Field Description
1360	Name of Shareholder-3	SCH B (a)	35	AN
1370	Address of Shareholder-3	SCH B (a)	35	AN
1380	City of Shareholder-3	SCH B (a)	22	AN
1390	State of Shareholder-3	SCH B (a)	2	AN
1400	Zip Code of Shareholder-3	SCH B (a)	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
1410	Identifying Number of Shareholder-3	SCH B (a)	9	N
1420	Description of Stock Held by Shareholder 3-1	SCH B (b)	20	AN
1430	Number of Shares Beginning of Period 3-1	SCH B (c)	10	N
1440	Number of Shares End of Period 3-1	SCH B (d)	10	N
1445	Pro Rata Share of Subpart F Income-3	SCH B (e)	6	N
1450	Description of Stock Held By Shareholder 3-2	SCH B (b)	20	AN
1460	Number of Shares Beginning of Period 3-2	SCH B (c)	10	N
1470	Number of Shares End of Period 3-2	SCH B (d)	10	N
1480	Description of Stock Held by Shareholder 3-3	SCH B (b)	20	AN
1490	Number of Shares Beginning of Period 3-3	SCH B (c)	10	N

Field No.	Identification	Form Ref.	Length	Field Description
1500	Number of Shares End of Period 3-3	SCH B (d)	10	N
1510	Description of Stock Held By Shareholder 3-4	SCH B (b)	20	AN
1520	Number of Shares Beginning of Period 3-4	SCH B (c)	10	N
1530	Number of Shares End of Period 3-4	SCH B (d)	10	N
1550	Name of Shareholder-4	SCH B (a)	35	AN
1560	Address of Shareholder-4	SCH B (a)	35	AN
1570	City of Shareholder-4	SCH B (a)	22	AN
1580	State of Shareholder-4	SCH B (a)	2	AN
1590	Zip Code of Shareholder-4	SCH B (a)	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
1600	Identifying Number of Shareholder-4	SCH B (a)	9	N
1610	Description of Stock Held By Shareholder 4-1	SCH B (b)	20	AN
1620	Number of Shares Beginning of Period 4-1	SCH B (c)	10	N
1630	Number of Shares End of Period 4-1	SCH B (d)	10	N
1635	Pro Rata Share of Subpart F Income-4	SCH B (e)	6	N
1640	Description of Stock Held By Shareholder 4-2	SCH B (b)	20	AN

Field No.	Identification	Form Ref.	Length	Field Description
1650	Number of Shares Beginning of Period 4-2	SCH B (c)	10	N
1660	Number of Shares End of Period 4-2	SCH B (d)	10	N
1670	Description of Stock Held By Shareholder 4-3	SCH B (b)	20	AN
1680	Number of Shares Beginning of Period 4-3	SCH B (c)	10	N
1690	Number of Shares End of Period 4-3	SCH B (d)	10	N
1700	Description of Stock Held By Shareholder 4-4	SCH B (b)	20	AN
1710	Number of Shares Beginning of Period 4-4	SCH B (c)	10	N
1720	Number of Shares End of Period 4-4	SCH B (d)	10	N
1740	Name of Shareholder-5	SCH B (a)	35	AN
1750	Address of Shareholder-5	SCH B (a)	35	AN
1760	City of Shareholder-5	SCH B (a)	22	AN
1770	State of Shareholder-5	SCH B (a)	2	AN
1780	Zip Code of Shareholder-5	SCH B (a)	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
1790	Identifying Number of Shareholder-5	SCH B (a)	9	N
1800	Description of Stock Held By Shareholder 5-1	SCH B (b)	20	AN

Field No.	Identification	Form Ref.	Length	Field Description
1810	Number of Shares Beginning of Period 5-1	SCH B (c)	10	N
1820	Number of Shares End of Period 5-1	SCH B (d)	10	N
1825	Pro Rata Share of Subpart F Income-5	SCH B (e)	6	N
1830	Description of Stock Held By Shareholder 5-2	SCH B (b)	20	AN
1840	Number of Shares Beginning of Period 5-2	SCH B (c)	10	N
1850	Number of Shares End of Period 5-2	SCH B (d)	10	N
1860	Description of Stock Held By Shareholder 5-3	SCH B (b)	20	AN
1870	Number of Shares Beginning of Period 5-3	SCH B (c)	10	N
1880	Number of Shares End of Period 5-3	SCH B (d)	10	N
1890	Description of Stock Held By Shareholder 5-4	SCH B (b)	20	AN
1900	Number of Shares Beginning of Period 5-4	SCH B (c)	10	N
1910	Number of Shares End of Period 5-4	SCH B (d)	10	N
@1915	Additional Lines of Schedule B Data	Sch B	6	"STMbnn" or blank
1930	Gross Receipts (Functional Currency)	SCH C 1a	18	N

Field No.	Identification	Form Ref.	Length	Field Description
1940	Gross Receipts (U.S. Dollars)	SCH C 1a	12	N
1950	Returns (Functional Currency)	SCH C 1b	18	N
1960	Returns (U.S. Dollars)	SCH C 1b	12	N
1970	Subtract Line 1b From 1a (Functional Currency)	SCH C 1c	18	N
1980	Subtract Line 1b From 1a (U.S. Dollars)	SCH C 1c	12	N
1990	Cost of Goods Sold (Functional Currency)	SCH C 2	18	N
2000	Cost of Goods Sold (U.S. Dollars)	SCH C 2	12	N
2010	Gross Profit (Functional Currency)	SCH C 3	18	N
2020	Gross Profit (U.S. Dollars)	SCH C 3	12	N
2030	Dividends (Functional Currency)	SCH C 4	18	N
2040	Dividends (U.S. Dollars)	SCH C 4	12	N
2050	Interest (Income) (Functional Currency)	SCH C 5	18	N
2060	Interest (Income) (U.S. Dollars)	SCH C 5	12	N
2070	Gross Rents, Royalties (Functional Currency)	SCH C 6	18	N

Field No.	Identification	Form Ref.	Length	Field Description
2080	Gross Rents, Royalties (U.S. Dollars)	SCH C 6	12	N
2090	Net Gain (Loss) (Functional Currency)	SCH C 7	18	N
2100	Net Gain (Loss) (U.S. Dollars)	SCH C 7	12	N
2110	Other Income (Functional Currency)	SCH C 8	18	N
2120	Reserved	SCH C 8	6	Blank
2130	Other Income (U.S. Dollars)	SCH C 8	12	N
@2140	Attach Schedule - Other Income	SCH C 8	6	"STMbnn" or Blank
2150	Total Income (Functional Currency)	SCH C 9	18	N
2160	Total Income (U.S. Dollars)	SCH C 9	12	N
2170	Compensation Not Deducted (Functional Currency)	SCH C 10	18	N
2180	Compensation Not Deducted (U.S. Dollars)	SCH C 10	12	N
2190	Rent, Royalties (Functional Currency)	SCH C 11	18	N
2200	Rent, Royalties (U.S. Dollars)	SCH C 11	12	N
2210	Interest (Deductions) (Functional Currency)	SCH C 12	18	N

Field No.	Identification	Form Ref.	Length	Field Description
2220	Interest (Deductions) (U.S. Dollars)	SCH C 12	12	N
2230	Depreciation (Functional Currency)	SCH C 13	18	N
2240	Depreciation (U.S. Dollars)	SCH C 13	12	N
2250	Depletion (Functional Currency)	SCH C 14	18	N
2260	Depletion (U.S Dollars)	SCH C 14	12	N
2270	Taxes (Functional Currency)	SCH C 15	18	N
2280	Taxes (U.S. Dollars)	SCH C 15	12	N
2290	Other Deductions (Functional Currency)	SCH C 16	18	N
2300	Reserved	SCH C 16	6	Blank
2310	Other Deductions (U.S. Dollars)	SCH C 16	12	N
@2320	Attach Schedule- Other Deductions	SCH C 16	6	"STMbnn" or Blank
2330	Total Deductions (Functional Currency)	SCH C 17	18	N
2340	Total Deductions (U.S. Dollars)	SCH C 17	12	N
2350	Net Income or (Loss) (Functional Currency)	SCH C 18	18	N
2360	Net Income or (Loss) (U.S. Dollars)	SCH C 18	12	N

Field No.	Identification	Form Ref.	Length	Field Description
2370	Extraordinary Items (Functional Currency)	SCH C 19	18	N
2380	Extraordinary Items (U.S. Dollars)	SCH C 19	12	N
2390	Provisions For Income (Functional Currency)	SCH C 20	18	N
2400	Provisions For Income (U.S. Dollars)	SCH C 20	12	N
2410	Net Income (Loss) (Functional Currency)	SCH C 21	18	N
2415	Income (Loss) (U.S. Dollars)	SCH C 21	12	N
	Record Terminus Character		1	Value "#"

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2150" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record Identification		6	"SCHbbO"
0001	Form Number		6	"5471bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	0000001 - 0000005
0010	Identifying Number		9	NO ENTRY
0020	Name of Foreign Corporation		35	AN
0030	Name of Shareholder	I (a)	40	AN
0035	Name of Shareholder - Name Line 2	I (a)	40	AN
0040	Address of Shareholder	I (b)	35	AN
0050	City of Shareholder	I (b)	22	AN
0060	State of Shareholder	I (b)	2	AN
0070	Zip Code of Shareholder	I (b)	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
0080	Identifying Number of Shareholder	I (c)	9	N
0090	Date of Original Acquisition	I (d)	8	YYYYMMDD
0100	Date of Additional Acquisition	I (e)	8	YYYYMMDD

Field No.	Identification	Form Ref.	Length	Field Description
0110	Name of Shareholder-2	I (a)	40	AN
0115	Name of Shareholder-2 - Name Line 2	I (a)	40	AN
0120	Address of Shareholder-2	I (b)	35	AN
0130	City of Shareholder-2	I (b)	22	AN
0140	State of Shareholder-2	I (b)	2	AN
0150	Zip Code of Shareholder-2	I (b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0160	Identifying Number of Shareholder-2	I (c)	9	N or Blank
0170	Date of Original Acquisition-2	I (d)	8	YYYYMMDD or blank
0180	Date of Additional Acquisition-2	I (e)	8	YYYYMMDD or Blank
0190	Name of Shareholder-3	I (a)	40	AN
0195	Name of Shareholder-3 - Name Line 2	I (a)	40	AN
0200	Address of Shareholder-3	I (b)	35	AN
0210	City of Shareholder-3	I (b)	22	AN
0220	State of Shareholder-3	I (b)	2	AN
0230	Zip Code of Shareholder-3	I (b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0240	Identifying Number of Shareholder-3	I (c)	9	N or Blank

Field No.	Identification	Form Ref.	Length	Field Description
0250	Date of Original Acquisition-3	I (d)	8	YYYYMMDD or Blank
0260	Date of Additional Acquisition-3	I (e)	8	YYYYMMDD or Blank
0270	Name of Shareholder-4	I (a)	40	AN
0275	Name of Shareholder-4 - Name Line 2	I (a)	40	AN
0280	Address of Shareholder-4	I (b)	35	AN
0290	City of Shareholder-4	I (b)	22	AN
0300	State of Shareholder-4	I (b)	2	AN
0310	Zip Code of Shareholder-4	I (b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0320	Identifying Number of Shareholder-4	I (c)	9	N or Blank
0330	Date of Original Acquisition-4	I (d)	8	YYYYMMDD or Blank
0340	Date of Additional Acquisition-4	I (e)	8	YYYYMMDD or Blank
@0345	Part I Additional Information	Part I	6	"STMbnn" or blank
0350	Name of U.S. Shareholder	II A(a)	40	AN
0355	Name of U.S. Shareholder - N/L 2	II A(a)	40	AN
0360	Address of U.S Shareholder	II A(a)	35	AN
0370	City of U.S Shareholder	II A(a)	22	AN
0380	State of U.S. Shareholder	II A(a)	2	AN

Field No.	Identification	Form Ref.	Length	Field Description
0390	Zip Code of U.S. Shareholder	II A(a)	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
0395	Identifying Number of U.S. Shareholder	II A(a)	9	N or Blank
0400	Type of Return	II A(b)(1)	8	AN
0410	Date Return Filed	II A(b)(2)	8	YYYYMMDD
0420	IRS Center Where Filed	II A(b)(3)	12	AN
0430	Date Information Return Filed	II A(c)	8	YYYYMMDD or Blank
0440	Name of U.S. Shareholder-2	II A(a)	40	AN
0445	Name of U.S. Shareholder-2 - N/L 2	II A(a)	40	AN
0450	Address of U.S. Shareholder-2	II A(a)	35	AN
0460	City of U.S. Shareholder-2	II A(a)	22	AN
0470	State of U.S. Shareholder-2	II A(a)	2	AN
0480	Zip Code of U.S. Shareholder-2	II A(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0485	Identifying Number of U.S. Shareholder-2	II A(a)	9	N or Blank
0490	Type of Return-2	II A(b)(1)	8	AN
0500	Date Return Filed-2	II A(b)(2)	8	YYYYMMDD or Blank
0510	IRS Center Where Filed-2	II A(b)(3)	12	AN
0520	Date Information Return Filed-2	II A(c)	8	YYYYMMDD or Blank

Field No.	Identification	Form Ref.	Length	Field Description
0530	Name of U.S. Shareholder-3	II A(a)	40	AN
0535	Name of U.S. Shareholder-3 - N/L 2	II A(a)	40	AN
0540	Address of U.S. Shareholder-3	II A(a)	35	AN
0550	City of U.S. Shareholder-3	II A(a)	22	AN
0560	State of U.S. Shareholder-3	II A(a)	2	AN
0570	Zip Code of U.S. Shareholder-3	II A(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or Blank
0575	Identifying Number of U.S. Shareholder-3	II A(a)	9	N or blank
0580	Type of Return-3	II A(b)(1)	8	AN
0590	Date Return Filed-3	II A(b)(2)	8	YYYYMMDD or Blank
0600	IRS Center Where Filed-3	II A(b)(3)	12	AN
0610	Date Information Return Filed-3	II A(c)	8	YYYYMMDD or Blank
@0615	Part II Section A Additional Information	Part II	6	"STMbnn" or blank
@0620	Attach Statement of U.S. Persons	II A	6	"STMbnn" or Blank
0630	Name of U.S. Officer or Director	II B(a)	40	AN
0635	Name of U.S. Officer or Director - N/L 2	II B(a)	40	AN
0640	Address of U.S. Officer	II B(b)	35	AN
0650	City of U.S. Officer	II B(b)	22	AN

Field No.	Identification	Form Ref.	Length	Field Description
0660	State of U.S. Officer	II B(b)	2	AN
0670	Zip Code of U.S. Officer	II B(b)	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
0680	Social Security Number	II B(c)	9	N
0690	Officer	II B(d)	1	"X" or blank
0700	Director	II B(d)	1	"X" or blank
0710	Name of U.S. Officer or Director-2	II B(a)	40	AN
0715	Name of U.S. Officer or Director-2 - N/L 2	II B(a)	40	AN
0720	Address of U.S. Officer-2	II B(b)	35	AN
0730	City of U.S. Officer-2	II B(b)	22	AN
0740	State of U.S. Officer-2	II B(b)	2	AN
0750	Zip Code of U.S. Officer-2	II B(b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0760	Social Security Number-2	II B(c)	9	N or blank
0770	Officer-2	II B(d)	1	"X" or blank
0780	Director-2	II B(d)	1	"X" or blank
0790	Name of U.S. Officer or Director-3	II B(a)	40	AN
0795	Name of U.S. Officer or Director-3 - N/L 2	II B(a)	40	AN
0800	Address of U.S. Officer-3	II B(b)	35	AN

Field No.	Identification	Form Ref.	Length	Field Description
0810	City of U.S. Officer-3	II B(b)	22	AN
0820	State of U.S. Officer-3	II B(b)	2	AN
0830	Zip Code of U.S. Officer-3	II B(b)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0840	Social Security Number-3	II B(c)	9	N or blank
0850	Officer-3	II B(d)	1	X or blank
0860	Director-3	II B(d)	1	X or blank
@0865	Part II Section B Additional Information	Part II	6	"STMbnn" or blank
0870	Name of Shareholder Filing	II C(a)	40	AN
0880	Class of Stock Acquired	II C(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank
0890	Date of Acquisition	II C(c)	8	YYYYMMDD or Blank
0900	Method of Acquisition	II C(d)	8	AN
0910	Number of Shares Acquired Directly	II C(e)(1)	10	N or Blank
0920	Number of Shares Acquired Indirectly	II C(e)(2)	10	N or Blank
0930	Number of Shares Acquired Constructively	II C(e)(3)	10	N or Blank
0940	Name of Shareholder Filing-2	II C(a)	40	AN
0950	Class of Stock Acquired-2	II C(b)	1	ALPHA: "C" = COMMON, "P" = PREFERRED, "T" = TREASURY or Blank

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0747" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"5713bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001
0010	Tax Year Beginning		8	YYYYMMDD
0020	Tax Year Ending		8	YYYYMMDD
0040	Identifying Number		9	NO ENTRY
0050	Address		35	AN
0060	City		22	AN
0070	State		2	AN
0080	Zip Code		12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
0090	Service Center Where Return Is Filed		10	AN
0100	Type Of Filer: (individual)		1	"X" or blank
0110	Type Of Filer: (partnership)		1	NO ENTRY
0120	Type Of Filer: (corporation)		1	NO ENTRY
0130	Type Of Filer: (trust)		1	NO ENTRY

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Field No.	Identification	Form Ref.	Length	Field Description
0140	Type Filer: (estate)		1	NO ENTRY
0150	Type Of Filer: (other)		1	"X" or blank
0160	Adjusted Gross Income (Individuals)	1	12	N
0170	Partner/Corporation Name	2a/b	35	NO ENTRY
0180	Partner/Corporation Identifying Number	2a/b	9	NO ENTRY
0190	Partner/Corporation Name - 2	2a/b	35	NO ENTRY
0200	Partner Corporation Identifying Number - 2	2a/b	9	NO ENTRY
0210	Partner/Corporation Name - 3	2a/b	35	NO ENTRY
0220	Partner Corporation Identifying Number - 3	2a/b	9	NO ENTRY
0230	Partner/Corporation Name - 4	2a/b	35	NO ENTRY
0240	Partner/Corporation Identifying Number - 4	2a/b	9	NO ENTRY
0250	Partner/Corporation Name - 5	2a/b	35	NO ENTRY
0260	Partner/Corporation Identifying Number - 5	2a/b	9	NO ENTRY
0270	Partner/Corporation Name - 6	2a/b	35	NO ENTRY
0280	Partner/Corporation Identifying Number - 6	2a/b	9	NO ENTRY
0290	Partner/Corporation	2a/b	35	NO ENTRY

Field No.	Identification	Form Ref.	Length	Field Description
0300	Partner/Corporation Identifying Number - 7	2a/b	9	NO ENTRY
0305	Attachment - Additional Information	2a/b	6	NO ENTRY
0310	Additional Information Included	2a/b	1	NO ENTRY
0320	Partnership Principal Business Activity Code	2c	6	NO ENTRY
0330	Principal Business Activity Description	2c	35	NO ENTRY
0340	Partnership IC-DISCs Code	2d	3	NO ENTRY
0350	IC-DISCs Description	2d	35	NO ENTRY
0360	Partnership's Total Assets	3a	12	NO ENTRY
0370	Partnership's Ordinary Income	3b	12	NO ENTRY
0380	Type Of Form 1120 Series Filed	4a	6	NO ENTRY
0390	Name Of Corporation	4b(1)	35	NO ENTRY
0400	Employer Identification Number	4b(2)	9	NO ENTRY
0410	Taxable Year Beginning	4b(3)	8	NO ENTRY
0420	Taxable Year Ending	4b(3)	8	NO ENTRY
0430	Total Assets	4c(1)	12	NO ENTRY
0440	Taxable Income	4c(2)	12	NO ENTRY
0450	Total Income Of Estates Or Trusts	5	12	NO ENTRY
0460	Foreign Tax Credit	6a	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
0470	Deferral Of Earnings	6b	12	N
0480	Deferral Of IC-DISC Income	6c	12	NO ENTRY
0490	Exempt FSC Income	6d	12	NO ENTRY
0500	Excludable Extra-Territorial Income	6e	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0079" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0230	Record ID		6	"SCHbbC"
0231	Schedule Type		6	"5713bb"
0232	Page Number		5	"PG02b"
0233	Taxpayer Identification Number		9	N (Primary SSN)
0234	Filler		1	blank
0235	Schedule Occurrence Number		7	N 0000001
0240	Enter Amount from Line 49 of Form 8873	6a	12	N
0250	International Boycott Factor	6b	12	N
0260	Reduction of Qualifying Foreign Trade Income	6c	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2003" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0420	Record ID		6	"FRMbbb" |
0421	Form Number		6	"8275Rb" |
0422	Page Number		5	"PG02b" |
0423	Taxpayer Identification Number		9	N (Primary SSN) |
0424	Filler		1	Blank |
0425	Form Occurrence Number		7	N 0000001 |
0430	Explanations-1	IV	70	AN
0440	Explanations-2	IV	70	AN
0450	Explanations-3	IV	70	AN
0460	Explanations-4	IV	70	AN
0470	Explanations-5	IV	70	AN
0480	Explanations-6	IV	70	AN
0490	Explanations-7	IV	70	AN
0500	Explanations-8	IV	70	AN
0510	Explanations-9	IV	70	AN
0520	Explanations-10	IV	70	AN
0530	Explanations-11	IV	70	AN
0540	Explanations-12	IV	70	AN
0550	Explanations-13	IV	70	AN
0560	Explanations-14	IV	70	AN
0570	Explanations-15	IV	70	AN
0580	Explanations-16	IV	70	AN

FORM 8275-R PAGE 2 Disclosure Statement

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

FORM 8582 PAGE 3 Passive Activity Loss Limitations

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0693" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
2160	Record ID		6	"FRMbbb"
2161	Form Number		6	"8582bb"
2162	Page Number		5	"PG03b"
2163	Taxpayer Identification Number		9	N (Primary SSN)
2164	Filler		1	blank
2165	Form Occurrence Number		7	N 0000001
*2170	Name of Activity 1	W6	20	AN or "STMbnn"
+2180	Form or Schedule Reported on 1	W6	10	AN
+2190	Loss 1	W6(a)	12	N
+2200	Unallowed Loss 1	W6(b)	12	N
+2210	Allowed Loss 1	W6(c)	12	N
2220	Name of Activity 2	W6	20	AN
2230	Form or Schedule Reported on 2	W6	10	AN
2240	Loss 2	W6(a)	12	N
2250	Unallowed Loss 2	W6(b)	12	N
2260	Allowed Loss 2	W6(c)	12	N
2270	Name of Activity 3	W6	20	AN
2280	Form or Schedule Reported on 3	W6	10	AN
2290	Loss 3	W6(a)	12	N
2300	Unallowed Loss 3	W6(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
2310	Allowed Loss 3	W6(c)	12	N
2320	Name of Activity 4	W6	20	AN
2330	Form or Schedule Reported on 4	W6	10	AN
2340	Loss 4	W6(a)	12	N
2350	Unallowed Loss 4	W6(b)	12	N
2360	Allowed Loss 4	W6(c)	12	N
2370	Name of Activity 5	W6	20	AN
2380	Form or Schedule Reported on 5	W6	10	AN
2390	Loss 5	W6(a)	12	N
2400	Unallowed Loss 5	W6(b)	12	N
2410	Allowed Loss 5	W6(c)	12	N
2420	Total Loss	W6(a)	12	N
2430	Total Unallowed Loss	W6(b)	12	N
2440	Total Allowed Loss	W6(c)	12	N
*2458	Name of Activity	W7	20	AN or "STMbnn" |
+2461	Form or Schedule Name 1	W7-1	10	AN |
+2470	Net Loss from Form or Schedule 1	W7-1a(a)	12	N
+2490	Net Income from Form or Schedule 1	W7-1b(a)	12	N
+2500	Net Loss minus Net Income 1	W7-1c(b)	12	N
+2510	Ratio 1	W7-1c(c)	6	R
*+2520	Unallowed Loss 1	W7-1c(d)	12	N or "STMbnn" |
+2530	Allowed Loss Net Loss/Allowed Loss 1	W7-1c(e)	12	N

FORM 8582 PAGE 3 Passive Activity Loss Limitations

Field No.	Identification	Form Ref.	Length	Field Description
2541	Form or Schedule Name 2	W7-2	10	AN
2550	Net Loss from Form or Schedule 2	W7-1a(a)	12	N
2570	Net Income from Form or Schedule 2	W7-1b(a)	12	N
2580	Net Loss minus Net Income 2	W7-1c(b)	12	N
2590	Ratio 2	W7-1c(c)	6	R
2600	Unallowed Loss 2	W7-1c(d)	12	N
2610	Allowed Loss Net Loss/Allowed Loss 2	W7-1c(e)	12	N
2620	Form or Schedule Name 3	W7-3	10	AN
2630	Net Loss from Form or Schedule 3	W7-1a(a)	12	N
2650	Net Income from Form or Schedule 3	W7-1b(a)	12	N
2660	Net Loss minus Net Income 3	W7-1c(b)	12	N
2670	Ratio 3	W7-1c(c)	6	R
2680	Unallowed Loss 3	W7-1c(d)	12	N
2690	Allowed Loss 3	W7-1c(e)	12	N
2700	Total Net Loss Minus Net Income	W7(b)	12	N
2710	Total Unallowed Loss	W7(d)	12	N
2720	Total Allowed Loss	W7(e)	12	N
	Record Terminus Character		1	Value "#"

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0553" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8697bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000004
0010	Filing Year Beginning		8	DT or blank
0020	Filing Year Ending		8	DT or blank
0080	Identifying Number	A	9	N
0090	Type of Taxpayer: Corporation	B	1	"X" or blank
0100	Type of Taxpayer: Individual	B	1	"X" or blank
0110	Type of Taxpayer: Estate or Trust	B	1	"X" or blank
0120	Type of Taxpayer:S Corporation	B	1	"X" OR BLANK
0130	Type of Taxpayer: Partnership	B	1	"X" or blank
0140	Name of Entity	C	35	AN
@0145	Schedule of Additional Entity(s)	C	6	"STMbnn" or blank
0150	Employer Identification Number of Entity	C	9	N

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

Field No.	Identification	Form Ref.	Length	Field Description
0155	Employer Name Control	C	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0160	REG-Year Ended-1	Part I a	6	DT
0170	Taxable Income/Loss for Prior Year(s)-1	Part I 1a	12	N
0180	Adjustment to Income-1	Part I 2a	12	N
@0185	REG-Schedule of Separate Contracts-1	Part I 2a	6	"STMbnn" or blank
0187	Statement Reference - BMF Use Only	Part I 2a	6	Blank |
0190	Adjusted Taxable Income for Look-Back Purposes-1	Part I 3a	12	N
0200	Income Tax Liability on Line 3a Amount-1	Part I 4a	12	N
0210	Income Tax Liability on Prior Year(s) Return-1	Part I 5a	12	N
0220	REG-Increase/ Decrease in Prior Year(s) Tax-1	Part I 6a	12	N
0230	REG-Interest Due on Increase-1	Part I 7a	12	N or blank
@0235	Explain Interest Comp Line 7	Part I 7a	6	"STMbnn" or blank |
0240	REG-Interest to be Refunded on Decrease-1	Part I 8a	12	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
@0245	Explain Interest Comp Line 8	Part I 8a	6	"STMbnn" or blank |
0250	REG-Year Ended-2	Part I b	6	DT or blank
0260	Taxable Income/Loss for Prior Year(s)-2	Part I 1b	12	N or blank
0270	Adjustment to Income-2	Part I 2b	12	N or blank
@0275	REG-Schedule of Separate Contracts-2	Part I 2b	6	"STMbnn" or blank
0277	Statement Reference - BMF Use Only	Part I 2b	6	Blank |
0280	Adjusted Taxable Income for Look-Back Purposes-2	Part I 3b	12	N or blank
0290	Income Tax Liability on Line 3b Amount-2	Part I 4b	12	N or blank
0300	Income Tax Liability on Prior Year(s) Return-2	Part I 5b	12	N or blank
0310	REG-Increase/ Decrease in Prior Year(s) Tax-2	Part I 6b	12	N or blank
0320	REG-Interest Due on Increase-2	Part I 7b	12	N or blank
0325	Statement Reference - BMF Use Only	Part I 7b	6	Blank |
0330	REG-Interest to be Refunded on Decrease-2	Part I 8b	12	N or blank
0335	Statement Reference - BMF Use Only	Part I 8b	6	Blank |
0340	REG-Year Ended-3	Part I c	6	DT or blank
0350	Taxable Income/Loss for Prior Year(s)-3	Part I 1c	12	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
0360	Adjustment to Income-3	Part I 2c	12	N or blank
@0365	REG-Schedule of Separate Contracts-3	Part I 2c	6	"STMbnn" or blank
0367	Statement Reference - BMF Use Only	Part I 2c	6	Blank |
0370	Adjusted Taxable Income for Look-Back Purposes-3	Part I 3c	12	N or blank
0380	Income Tax Liability on Line 3c Amount-3	Part I 4c	12	N or blank
0390	Income Tax Liability on Prior Year(s) Return-3	Part I 5c	12	N or blank
0400	REG-Increase/ Decrease in Prior Year(s) Tax-3	Part I 6c	12	N or blank
0410	REG-Interest Due on Increase-3	Part I 7c	12	N or blank
0415	Statement Reference - BMF Use Only	Part I 7c	6	Blank |
0420	REG-Interest to be Refunded on Decrease-3	Part I 8c	12	N or blank
0425	Statement Reference - BMF Use Only	Part I 8c	6	Blank |
0430	REG-Interest Due on Increase-Totals	Part I 7d	12	N or blank
0440	REG-Interest to be Refunded on Decrease-Totals	Part I 8d	12	N or blank
0450	REG-Net Amount of Interest to be Refunded	Part I 9d	12	NO ENTRY
0460	REG-Net Amount of Interest You Owe	Part I 10d	12	N

Field No.	Identification	Form Ref.	Length	Field Description
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0487" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0480	Record ID		6	"FRMbbb"
0481	Form Number		6	"8697bb"
0482	Page Number		5	"PG02b"
0483	Taxpayer Identification Number		9	N (Primary SSN)
0484	Filler		1	blank
0485	Form Occurrence Number		7	N 0000001 - 0000004
0500	SMI-Year Ended-1	Part II a	6	DT
0510	Adjustment to Regular Taxable Income-1	Part II 1a	12	N
@0515	SMI-Schedule of Separate Contracts - 1	Part II 1a	6	"STMbnn" or blank
0517	Statement Reference - BMF Use Only	Part II 1a	6	Blank
0520	Increase/Decrease in Prior Year(s) Regular Tax-1	Part II 2a	12	N
0530	Adjustment to Alternative Minimum Taxable Income-1	Part II 3a	12	N
@0535	SMI-Schedule of Separate Contracts (AMT)-1	Part II 3a	6	"STMbnn" or blank
0540	Increase/Decrease in AMT for Prior Year(s)-1	Part II 4a	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
0550	Greater of Line 2a or Line 4a-1	Part II 5a	12	N
0560	Overpayment Ceiling-1	Part II 6a	12	N
0570	SMI-Increase/ Decrease in Prior Year(s) Tax-1	Part II 7a	12	N
0580	SMI-Interest Due on Increase-1	Part II 8a	12	N
0590	SMI-Interest to be Refunded on Decrease-1	Part II 9a	12	N
0600	SMI-Year Ended-2	Part II b	6	DT or blank
0610	Adjustment to Regular Taxable Income-2	Part II 1b	12	N or blank
@0615	SMI-Schedule of Separate Contracts-2	Part II 1b	6	"STMbnn" or blank
0617	Statement Reference - BMF Use Only	Part II 1a	6	Blank |
0620	Increase/Decrease in Prior Year(s) Regular Tax-2	Part II 2b	12	N or blank
0630	Adjustment to Alternative Minimum Taxable Income-2	Part II 3b	12	N or blank
@0635	SMI-Schedule of Separate Contracts (AMT)-2	Part II 3b	6	"STMbnn" or blank
0640	Increase/Decrease in AMT for Prior Year(s)-2	Part II 4b	12	N or blank
0650	Greater of Line 2b or Line 4b-2	Part II 5b	12	N or blank
0660	Overpayment Ceiling-2	Part II 6b	12	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
0670	SMI-Increase/ Decrease in Prior Year(s) Tax-2	Part II 7b	12	N or blank
0680	SMI-Interest Due on Increase-2	Part II 8b	12	N or blank
0690	SMI-Interest to be Refunded on Decrease-2	Part II 9b	12	N or blank
0700	SMI-Year Ended-3	Part II c	6	DT or blank
0710	Adjustment to Regular Taxable Income-3	Part II 1c	12	N or blank
@0715	SMI-Schedule of Separate Contracts-3	Part II 1c	6	"STMbnn" or blank
0717	Statement Reference - BMF Use Only	Part II 1c	6	Blank |
0720	Increase/Decrease in Prior Year(s) Regular Tax-3	Part II 2c	12	N or blank
0730	Adjustment to Alternative Minimum Taxable Income-3	Part II 3c	12	N or blank
@0735	SMI-Schedule of Separate Contracts (AMT)-3	Part II 3c	6	"STMbnn" or blank
0740	Increase/Decrease in AMT for Prior Year(s)-3	Part II 4c	12	N or blank
0750	Greater of Line 2c or Line 4c-3	Part II 5c	12	N or blank
0760	Overpayment Ceiling-3	Part II 6c	12	N or blank
0770	SMI-Increase/ Decrease in Prior Year(s) Tax-3	Part II 7c	12	N or blank
0780	SMI-Interest Due on Increase-3	Part II 8c	12	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
0790	SMI-Interest to be Refunded on Decrease-3	Part II 9c	12	N or blank
0800	SMI-Interest Due On Increase-Totals	Part II 8d	12	N or blank
0810	SMI-Interest to be Refunded on Decrease-Totals	Part II 9d	12	N or blank
0820	SMI-Net Amount of Interest to be Refunded	Part II 10	12	NO ENTRY
0830	SMI-Net Amount of Interest You Owe	Part II 11	12	N or blank
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0522" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8824bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000005
0010	Identifying Number		9	NO ENTRY |
*0020	Description of Like-Kind Property Given	1	50	AN, "STMbnn" or blank
0025	Reserved	1	6	NO ENTRY
*0030	Description of Like-Kind Property Received	2	50	AN, "STMbnn" or blank
0035	Reserved	2	6	NO ENTRY
0040	Date Like-Kind Property Given Up	3	8	YYYYMMDD or blank
0050	Date Property Actually Transferred	4	8	YYYYMMDD or blank
0060	Date Like-Kind Property Was Identified	5	8	YYYYMMDD or blank
0070	Date Property Actually Received	6	8	YYYYMMDD or blank
0080	Was The Exchange with a Related Party - Yes, CY	7a	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0090	Was The Exchange with a Related Party - Yes, PY	7b	1	"X" or blank
0100	Was The Exchange with a Related Party - No	7c	1	"X" or blank
0110	Name of Related Party	8	35	AN
0120	Related ID	8	9	N or "APPLD FOR"
0130	Street Address	8	35	AN
0140	City	8	22	AN
0150	State Code	8	2	AN
0160	Zip Code	8	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0170	Relationship	8	15	AN
0180	During This Year, Did Related Party Sell - Yes	9	1	"X" or blank
0185	During This Year, Did Related Party Sell - No	9	1	"X" or blank
0190	During This Year, Did You Sell or Dispose of - Yes	10	1	"X" or blank
0195	During This Year, Did You Sell or Dispose of - No	10	1	"X" or blank
0200	Disposition after Death of Either Related Parties	11a	1	"X" or blank
0210	Disposition Was an Involuntary Conversion	11b	1	"X" or blank
0220	You Can Establish to Satisfaction of the IRS	11c	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
@0225	Explanation	11c	6	"STMbnn" or blank
0230	Fair Market Value (FMV)	12	12	N
0240	Adjusted Basis	13	12	N
0250	Gain or (Loss) (Line 12 Minus Line 13)	14	12	N
0260	Cash, FMV & Net Liabilities of Other Party	15	12	N
0270	FMV of Like-Kind Property Received	16	12	N
0280	Amount Realized (Add Lines 15 And 16)	17	12	N
0290	Adjusted Basis Of Like-Kind Property	18	12	N
0300	Realized Gain Or Loss (Line 17 Minus Line 18)	19	12	N
@0305	Attach Statement	19	6	"STMbnn" or blank
0310	Smaller Of Lines 15 Or 19	20	12	N
0320	Ordinary Income Under Recapture Rules	21	12	N
0330	Line 20 Minus Line 21	22	12	N
0340	Recognized Gain (Add Lines 21 And 22)	23	12	N
@0345	Attach Statement	23	6	"STMbnn" or blank
0350	Deferred Gain Or (Loss) (Line 19 Minus Line 23)	24	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0360	Basis of Like-Kind Property Received	25	12	N
	Record Terminus Character		1	Value "#"

FORM 8834 Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0544" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8834bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000005
0010	Identifying Number		9	NO ENTRY
0015	Date Vehicle Place in Service 1	1(a)	8	YYYYMMDD
0020	Cost of Vehicle 1	2(a)	12	N
0030	Section 179 expense deduction - 1st vehicle	3(a)	12	N
0040	Subtract line 3 from line 2 - 1st vehicle	4(a)	12	N
0050	Multiply Line 4 by Appropriate Percent- 1st Vehicle	5(a)	12	N
0060	Smaller of line 5 or line 6 - 1st vehicle	7(a)	12	N
0065	Date Vehicle Placed in Service 2	1(b)	8	YYYYMMDD or Blank
0070	Cost of Vehicle 2	2(b)	12	N
0080	Section 179 expense deduction - 2nd vehicle	3(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0090	Subtract line 3 from line 2 - 2nd vehicle	4(b)	12	N
0100	Multiply line 4 by Appropriate Percent- 2nd vehicle	5(b)	12	N
0110	Smaller of line 5 or line 6 - 2nd vehicle	7(b)	12	N
0115	Date Vehicle Place in Service 3	1(c)	8	YYYYMMDD or Blank
0120	Cost of Vehicle 3	2(c)	12	N
0130	Section 179 expense deduction - 3rd vehicle	3(c)	12	N
0140	Subtract line 3 from line 2 - 3rd vehicle	4(c)	12	N
0150	Multiply line 4 by Appropriate Percent- 3rd vehicle	5(c)	12	N
0160	Smaller of line 5 or line 6 - 3rd vehicle	7(c)	12	N
0170	Add columns (a) through (c) on line 7	8	12	N
0180	Credit From Pass-Through Entities	9	12	N |
0190	Add lines 8 and 9	10	12	N
0200	Passive activity credits	11	12	N
0210	Subtract line 11 from line 10	12	12	N
0220	Passive activity credits allowed	13	12	N

FORM 8834 Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
0230	Tentative qualified electric vehicle credit	14	12	N
0240	Regular tax before credits	15	12	N
0250	Foreign tax credit	16a	12	N
0260	Credit for child and dependent care expenses	16b	12	N
0270	Credit for elderly or disabled	16c	12	N
0280	Education credits	16d	12	N
0285	Credit for Qualified Retirement Savings	16e	12	N
0290	Child tax credit	16f	12	N
0300	Mortgage interest credit	16g	12	N
0310	Adoption credit	16h	12	N
0320	District of Columbia first time homebuyer credit	16i	12	N
0330	Possessions tax credit (Form 5735)	16j	12	NO ENTRY
0340	Credit for fuel from a nonconventional source	16k	12	N
0350	Add line 16a - Line 16k	16l	12	N
0360	Net regular tax (subtract line 16l from line 15)	17	12	N
0370	Tentative minimum tax	18	12	N

FORM 8834 Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
0380	Excess of net tax over tentative minimum tax	19	12	N
0390	Qualified electric vehicle credit	20	12	N
	Record Terminus Character		1	Value "#"

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0395" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8839bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Eligible Child First Name - 1	1a	10	AN (first name)
0020	Eligible Child Last Name - 1	1a	15	AN (last name)
0030	Eligible Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen (see special instructions)
0040	Year of Birth - 1	1b	4	DT
0049	Disabled Over 18 Box - 1	1c	1	"X" or blank
0060	Special Needs Box - 1	1d	1	"X" or blank
0070	Foreign Child Box - 1	1e	1	"X" or blank
0080	Identifying Number Child - 1	1f	9	N
0090	Eligible Child First Name - 2	1a	10	AN (first name) or blank

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0100	Eligible Child Last Name - 2	1a	15	AN (last name) or blank
0110	Eligible Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0120	Year of Birth - 2	1b	4	DT or blank
0129	Disabled Over 18 Box - 2	1c	1	'See 1st Occ.'
0140	Special Needs Box - 2	1d	1	'See 1st Occ.'
0150	Foreign Child Box - 2	1e	1	'See 1st Occ.'
0160	Identifying Number Child - 2	1f	9	N or blank
0170	Allowed Tax Credit Child - 1	2	12	N | ($10,160 Maximum Credit)
0171	Previous Year Form 8839 No Box - 1	3	1	"X" or blank
0173	Previous Year Form 8839 Yes Box - 1	3	1	"X" or blank
0174	Previous Year Form 8839 - 1	3	12	N
0177	Subtract Line 3 From Line 2 - 1	4	12	N
0180	Total Qualified Adoption Expenses Child - 1	5	12	N
0190	Smaller of All. Credit or Qual. Expenses Child - 1	6	12	N
0200	Allowed Tax Credit Child - 2	2	12	N | ($10,160 Maximum Credit)

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0201	Previous Year Form 8839 No Box - 2	3	1	"X" or blank
0203	Previous Year Form 8839 Yes Box - 2	3	1	"X" or blank
0204	Previous Year Form 8839 - 2	3	12	N
0207	Subtract Line 3 From Line 2 - 2	4	12	N
0210	Total Qualified Adoption Expenses Child - 2	5	12	N
0220	Smaller of All. Credit or Qual. Expenses Child - 2	6	12	N
0230	Total of Amounts on Line 6	7	12	N
0240	Modified AGI	8	12	N
0250	Modified AGI Minus 152,390	9	12	N or blank |
0260	Line 9 divided by 40,000	10	6	R
0270	Multiply Line 7 By Line 10	11	12	N
0280	Subtract Line 11 From Line 7	12	12	N
0284	Carryforward of Adoption Credit to Current Year	13	12	N
0289	Add Lines 12 and 13	14	12	N
0291	Total Tax Before Credits & Other Taxes	15	12	N
0293	1040 Partial Credits & F8396 Mortgage Int CR	16	12	N

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0295	Subtract Line 16 From Line 15	17	12	N
0297	Adoption Credit	18	12	N
	Record Terminus Character		1	Value "#"

FORM 8839 PAGE 2 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0259" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0300	Record ID		6	"FRMbbb"
0301	Form Number		6	"8839bb"
0302	Page Number		5	"PG02b"
0303	Taxpayer Identification Number		9	N (Primary SSN)
0304	Filler		1	blank
0305	Form Occurrence Number		7	N 0000001
0310	Allowed Tax Credit Child - 1	19	12	N | ($10,160 Maximum Credit)
0311	Prev Yr Employer-Provided Benefits No Box - 1	20	1	"X" or blank
0313	Prev Yr Employer-Provided Benefits Yes Box - 1	20	1	"X" or blank
0314	Prev Yr Employer-Provided Adoption Benefits - 1	20	12	N
0317	Subtract Line 20 From Line 19 - 1	21	12	N
0320	Employer Provided Adoption Benefits Child - 1	22	12	N
0330	Allowed Tax Credit Child - 2	19	12	N | ($10,160 Maximum Credit)
0331	Prev Yr Employer-Provided Benefits No Box - 2	20	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0333	Prev Yr Employer-Provided Benefits Yes Box - 2	20	1	"X" or blank
0334	Prev Yr Employer-Provided Adoption Benefits - 2	20	12	N
0337	Subtract Line 20 From Line 19 - 2	21	12	N
0340	Employer Provided Adoption Benefits Child - 2	22	12	N
0350	Total of Employer Provided Adoption Benefits	23	12	N
0360	Smaller of All. Tax Credit or Adoption Benefits 1	24	12	N
0370	Smaller of All. Tax Credit or Adoption Benefits 2	24	12	N
0380	Tot. of Smaller of All. Tax Credit or Adop. Ben.	25	12	N
0390	Modified AGI	26	12	N
0393	Modified AGI > $152,390 No Box	27	1	"X" or blank |
0395	Modified AGI > $152,390 Yes Box	27	1	"X" or blank |
0400	Modified AGI minus 152,390	27	12	N or blank |
0410	Line 27 Divided by 40,000	28	6	R
0420	Multiply Line 25 By Line 28	29	12	N
0440	Excluded Benefits	30	12	N
0450	Taxable Benefits	31	12	N

FORM 8839 PAGE 2 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0800" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8860bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
*0020	Bond Issuer Name-1	1(a)	35	AN or "STMbnn"
+0030	Bond Issuer City-1	1(a)	22	AN
+0040	Bond Issuer State-1	1(a)	2	A
+0050	Month/Year Bond Issued-1	1(b)	6	DT (YYYYMM)
+0060	Outstanding Principal Amount-1	1(c)	12	N
*+0070	Credit Rate-1	1(d)	6	N or "STMbnn"
+0080	Credit Amount-1	1(e)	12	N
0090	Bond Issuer Name-2	1(a)	35	AN
0100	Bond Issuer City-2	1(a)	22	AN
0110	Bond Issuer State-2	1(a)	2	A
0120	Month/Year Bond Issued-2	1(b)	6	DT (YYYYMM) or blank
0130	Outstanding principal Amount-2	1(c)	12	N
0140	Credit Rate-2	1(d)	6	N

Field No.	Identification	Form Ref.	Length	Field Description
0150	Credit Amount-2	1(e)	12	N
0160	Bond Issuer Name-3	1(a)	35	AN
0170	Bond Issuer City-3	1(a)	22	AN
0180	Bond Issuer State-3	1(a)	2	A
0190	Month/Year Bond Issued-3	1(b)	6	DT (YYYYMM) or blank
0200	Outstanding Principal Amount-3	1(c0	12	N
0210	Credit Rate-3	1(d)	6	N
0220	Credit Amount-3	1(e)	12	N
0230	Bond Issuer Name-4	1(a)	35	AN
0240	Bond Issuer City-4	1(a)	22	AN
0250	Bond Issuer State-4	1(a)	2	A
0260	Month/Year Bond Issued-4	1(b)	6	DT (YYYYMM) or blank
0270	Outstanding Principal Amount-4	1(c)	12	N
0280	Credit Rate-4	1(d)	6	N
0290	Credit Amount-4	1(e)	12	N
0300	Bond Issuer Name-5	1(a)	35	AN
0310	Bond Issuer City-5	1(a)	22	AN
0320	Bond Issuer State-5	1(a)	2	A
0330	Month/Year Bond Issued-5	1(b)	6	DT (YYYYMM) or blank
0340	Outstanding Principal Amount-5	1(c)	12	N
0350	Credit Rate-5	1(d)	6	N
0360	Credit Amount-5	1(e)	12	N
*0370	QZA Bond Credit from Corp.	2a	12	N or "STMbnn"

Field No.	Identification	Form Ref.	Length	Field Description
+0380	S Corp. EIN	2b	9	N or blank
0390	Current Year Credit	3	12	N
0400	Regular Tax Before Credits	4	12	N
0410	Alternative Minimum Tax	5	12	N
0420	Regular Tax Plus Alternative Minimum Tax	6	12	N
0430	Foreign Tax Credit	7a	12	N
0440	Credit for Child & Dependent Care Expenses (F2441)	7b	12	N
0450	Credit for Elderly or Disabled (Sch R)	7c	12	N
0460	Education Credits (Form 8863)	7d	12	N
0470	Credit for Qualified Retirement Savings	7e	12	N
0480	Child Tax Credit	7f	12	N
0490	Mortgage Interest Credit (Form 8396)	7g	12	N
0500	Adoption Credit (Form 8839)	7h	12	N
0510	DC First Time Homebuyer Credit (Form 8859)	7i	12	N
0520	Possessions Tax Credit (Form 5735)	7j	12	NO ENTRY
0530	Credit for Fuel from a Nonconventional Source	7k	12	N
0540	Qualified Electric Vehicle Credit	7l	12	N

FORM 8860 Qualified Zone Academy Bond Credit

Field No.	Identification	Form Ref.	Length	Field Description
0550	General Business Credit	7m	12	N
0560	Credit for Prior Year Minimum Tax	7n	12	N
0570	Sum of Lines 7a through 7n	7o	12	N
0580	Net Income Tax	8	12	N
0590	Allowable Credit	9	12	N
	Record Terminus Character		1	Value "#"

FORM 8865 PAGE 1 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1678" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record Id		6	"FRMbbb"
0001	Form Number		6	"8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001 - 0000005
0006	Tax Period		6	YYYYMM
@0007	Category/Filer Attachment		6	"STMbnn" or blank
0010	Partnership's Tax Year Beginning		8	YYYYMMDD
0020	Partnership's Tax Year Ending		8	YYYYMMDD
0025	Name Control		4	AN
0080	Category 1 Filer	A	1	NO ENTRY
0090	Category 2 Filer	A	1	"X" or blank
0100	Category 3 Filer	A	1	"X" or blank
0110	Category 4 Filer	A	1	"X" or blank
0120	Filer's Tax Year Beginning	B	8	YYYYMMDD
0130	Filer's Tax Year Ending	B	8	YYYYMMDD
0140	Filer's Share Of Liabilities Nonrecourse	C	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0150	Qualified Nonrecourse Financing	C	12	N
0160	Other	C	12	N
0170	Parent Filer's Name	D	35	AN
0180	Parent Filer's Address	D	35	AN
0190	Parent Filer's City	D	22	AN
0200	Parent Filer's State	D	2	AN
0210	Parent Filer's Zip Code	D	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
0220	Parent Filer's Ein	D	9	N
*0230	Name Other Partner	E(1)	35	AN or "STMbnn" or blank
+0240	Address Other Partner	E(2)	35	AN
*+0250	City Other Partner	E(2)	22	AN or "STMbnn"
+0260	State Other Partner	E(2)	2	AN
+0270	Zip Code Other Partner	E(2)	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
+0280	Identifying Number Other Partner	E(3)	9	N
+0290	First Category 1 Filer	E(4)	1	"X" or blank
+0300	First Category 2 Filer	E(4)	1	"X" or blank
+0310	Constructive Owner	E(4)	1	"X" or blank
0320	Name Other Partner - 2	E(1)	35	AN
0330	Address Other Partner - 2	E(2)	35	AN

Field No.	Identification	Form Ref.	Length	Field Description
0340	City Other Partner - 2	E(2)	22	AN
0350	State Other Partner - 2	E(2)	2	AN
0360	Zip Code Other Partner - 2	E(2)	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
0370	Indentifying Number Other Partner - 2	E(3)	9	N
0380	Second Category 1 Filer	E(4)	1	"X" or blank
0390	Second Category 2 Filer	E(4)	1	"X" or blank
0400	Constructive Owner - 2	E(4)	1	"X" or blank
0410	Name Other Partner - 3	E(1)	35	AN
0420	Address Other Partner - 3	E(2)	35	AN
0430	City Other Partner - 3	E(2)	22	AN
0440	State Other Partner - 3	E(2)	2	AN
0450	Zip Code Other Partner - 3	E(2)	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
0460	Identifying Number Other Partner - 3	E(3)	9	N
0470	Third Category 1 Filer	E(4)	1	"X" or blank
0480	Third Category 2 Filer	E(4)	1	"X" or blank
0490	Constructive Owner - 3	E(4)	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0500	Name Other Partner - 4	E(1)	35	AN
0510	Address Other Partner - 4	E(2)	35	AN
0520	City Other Partner - 4	E(2)	22	AN
0530	State Other Partner - 4	E(2)	2	AN
0540	Zip Code Other Partner - 4	E(2)	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
0550	Identifying Number Other Partner - 4	E(3)	9	N
0560	Fourth Category 1 Filer	E(4)	1	"X" or blank
0570	Fourth Category 2 Filer	E(4)	1	"X" or blank
0580	Constructive Owner - 4	E(4)	1	"X" or blank
0585	Statement Reference - BMF Use Only	E	6	Blank
0590	Name Line 1 Foreign Partnership	F(1)	35	AN
0600	Name Line 2 Foreign Partnership	F1	35	AN
0610	Address Foreign Partnership	F1	35	AN
0620	City Foreign Partnership	F1	22	AN
0630	State Foreign Partnership	F1	2	AN
0640	Zip Code Foreign Partnership	F1	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank

Field No.	Identification	Form Ref.	Length	Field Description
0645	Country Foreign Partnership	F1	35	AN
0650	EIN Foreign Partnership	F2	9	N or blank
0660	Country Under Whose Laws Organized	F3	35	AN
0670	Date Of Organization	F4	8	YYYYMMDD
0680	Principal Business Place	F5	35	AN
0690	Business Activity Code	F6	6	N or blank Valid Range:111100-813000
0700	Principal Business Activity	F7	35	AN
0710	Functional Currency Name	F8a	20	AN
0712	Exchange Rate	F8b	11	N (nnnnnnn.nnnn)
@0715	Attach Statement Identifying QBU	F8	6	"STMbnn" or blank
0720	Name Line 1 U.S. Agent	G1	35	AN
0730	Name Line 2 U.S. Agent	G1	35	AN
0740	Address U.S. Agent	G1	35	AN
0750	City U.S. Agent	G1	22	AN
0760	State U.S. Agent	G1	2	AN
0770	Zip Code U.S. Agent	G1	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
0775	Identifying Number Of Agent	G1	9	N
0780	File Form 1042	G2	1	"X" or blank
0790	File Form 8804	G2	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0800	File Form 1065	G2	1	"X" or blank
0805	Reserved	G2	12	Blank
0810	Name Line 1 Foreign Partnership's Agent	G3	35	AN
0820	Name Line 2 Foreign Partnership's Agent	G3	35	AN
0830	Address Foreign Agent	G3	35	AN
0840	City Foreign Agent	G3	22	AN
0850	State Foreign Agent	G3	2	AN
0860	Zip Code Foreign Agent	G3	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
0865	Country Foreign Agent	G3	35	AN
0870	Name Line 1 Person With Books/Records	G4	35	AN
0880	Name Line 2 Person With Books/Records	G4	35	AN
0890	Address Person With Books	G4	35	AN
0900	City Person With Books	G4	22	AN
0910	State Person With Books	G4	2	AN
0920	Zip Code Person With Books	G4	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
0925	Country Person With Books	G4	35	AN
0930	Location Books	G4	35	AN
0940	Special Allocations Made (Yes Box)	G5	1	"X" or blank

FORM 8865 PAGE 1 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
0950	Special Allocations Made (No Box)	G5	1	"X" or blank
0960	Number Of Foreign Disregarded Entities	G6	12	N
@0965	Attach List of Entities	G6	6	"STMbnn" or BLANK
0970	How Is Partnership Classified	G 7	25	AN
0980	Partnership Own Separate Units (Yes Box)	G8	1	"X" or blank
0990	Partnership Own Separate Units (No Box)	G8	1	"X" or blank
@0995	Attach Schedule of Separate Units	G8	6	"STMbnn" OR BLANK
1000	Total Receipts & Assets Less Than Limit (Yes)	G9	1	"X" or blank
1010	Total Receipts & Assets Less Than Limit (No)	G9	1	"X" or blank
@1015	Form 8865 Page 1 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2218" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1030	Record ID		6	"FRMbbb"
1031	Form Number		6	"8865bb"
1032	Page Number		5	"PG02b"
1033	Taxpayer Identification Number		9	N (Primary SSN)
1034	Filler		1	Blank
1035	Form Occurrence Number		7	N 0000001 - 0000005
1040	Owns Direct Interest	SCH A a	1	"X" or blank
1045	Owns Constructive Interest	SCH A b	1	"X" or blank
*1050	Name Constructive Ownership	SCH A	35	AN or "STMbnn" OR BLANK
+1060	Address Constructive Ownership	SCH A	35	AN
*+1070	City Constructive Ownership	SCH A	22	AN or "STMbnn"
+1080	State Constructive Ownership	SCH A	2	AN
+1090	Zip Code Constructive Ownership	SCH A	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
+1100	Identifying Number Constructive Ownership	SCH A	9	N
+1110	Foreign Person	SCH A	1	"X" or blank
+1120	Direct Partner	SCH A	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
1130	Name Constructive Ownership - 2	SCH A	35	AN
1140	Address Constructive Ownership - 2	SCH A	35	AN
1150	City Constructive Ownership - 2	SCH A	22	AN
1160	State Constructive Ownership - 2	SCH A	2	AN
1170	Zip Code Constructive Ownership - 2	SCH A	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
1180	Identifying Number Constructive Ownership - 2	SCH A	9	N
1190	Foreign Person - 2	SCH A	1	"X" or blank
1200	Direct Partner - 2	SCH A	1	"X" or blank
1210	Name Constructive Ownership - 3	SCH A	35	AN
1220	Address Constructive Ownership - 3	SCH A	35	AN
1230	City Constructive Ownership - 3	SCH A	22	AN
1240	State Constructive Ownership - 3	SCH A	2	AN
1250	Zip Code Constructive Ownership - 3	SCH A	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
1260	Identifying Number Constructive Ownership	SCH A	9	N
1270	Foreign Person - 3	SCH A	1	"X" or blank
1280	Direct Partner - 3	SCH A	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
1290	Name Constructive Ownership - 4	SCH A	35	AN
1300	Address Constructive Ownership - 4	SCH A	35	AN
1310	City Constructive Ownership - 4	SCH A	22	AN
1320	State Constructive Ownership - 4	SCH A	2	AN
1330	Zip Code Constructive Ownership - 4	SCH A	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
1340	Identifying Number Constructive Ownership - 4	SCH A	9	N
1350	Foreign Person - 4	SCH A	1	"X" or blank
1360	Direct Partner - 4	SCH A	1	"X" or blank
1370	Name Constructive Ownership - 5	SCH A	35	AN
1380	Address Constructive Ownership - 5	SCH A	35	AN
1390	City Constructive Ownership - 5	SCH A	22	AN
1400	State Constructive Ownership - 5	SCH A	2	AN
1410	Zip Code Constructive Ownership - 5	SCH A	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
1420	Identifying Number Constructive Ownership - 5	SCH A	9	N
1430	Foreign Person - 5	SCH A	1	"X" or blank
1440	Direct Partner - 5	SCH A	1	"X" or blank
1445	Reserved		6	Blank

Field No.	Identification	Form Ref.	Length	Field Description
*1450	Name Of Partners	SCH A-1	35	AN, "STMbnn" or blank
+1460	Address of Partners	SCH A-1	35	AN
*+1470	City of Partners	SCH A-1	22	AN OR "STMbnn"
+1480	State of Partners	SCH A-1	2	AN
+1490	Zip Code of Partners	SCH A-1	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
+1500	Identifying Number of Partners	SCH A-1	9	N
+1510	Foreign Person Check	SCH A-1	1	"X" or blank
1520	Name Of Partners - 2	SCH A-1	35	AN
1530	Address of Partners - 2	SCH A-1	35	AN
1540	City of Partners - 2	SCH A-1	22	AN
1550	State of Partners - 2	SCH A-1	2	AN
1560	Zip Code of Partners - 2	SCH A-1	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
1570	Identifying Number of Partners - 2	SCH A-1	9	N
1580	Foreign Person Check - 2	SCH A-1	1	"X" or blank
1590	Name Of Partners - 3	SCH A-1	35	AN
1600	Address of Partners - 3	SCH A-1	35	AN
1610	City of Partners - 3	SCH A-1	22	AN
1620	State of Partners - 3	SCH A-1	2	AN
1630	Zip Code of Partners - 3	SCH A-1	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank

Field No.	Identification	Form Ref.	Length	Field Description
1640	Identifying Number of Partners - 3	SCH A-1	9	N
1650	Foreign Person Check - 3	SCH A-1	1	"X" or blank
1660	Name Of Partners - 4	SCH A-1	35	AN
1670	Address of Partners - 4	SCH A-1	35	AN
1680	City of Patners - 4	SCH A-1	22	AN
1690	State of Partners - 4	SCH A-1	2	AN
1700	Zip Code of Partners - 4	SCH A-1	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
1710	Identifying Number of Partners - 4	SCH A-1	9	N
1720	Foreign Person Check - 4	SCH A-1	1	"X" or blank
1730	Name Of Partners - 5	SCH A-1	35	AN
1740	Address of Partners - 5	SCH A-1	35	AN
1750	City of Partners - 5	SCH A-1	22	AN
1760	State of Partners - 5	SCH A-1	2	AN
1770	Zip Code of Partners - 5	SCH A-1	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
1780	Identifying Number of Partners - 5	SCH A-1	9	N
1790	Foreign Person Check - 5	SCH A-1	1	"X" or blank
1795	Reserved		6	Blank
1800	Other Foreign Person Direct Partner (Yes Box)	SCH A-1	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
1810	Other Foreign Person Direct Partner (No Box)	SCH A-1	1	"X" or blank
*1820	Name Of Partnership	SCH A-2	35	AN or "STMbnn" OR BLANK
+1830	Address of Partnership	SCH A-2	35	AN
*+1840	City of Partnership	SCH A-2	22	AN or "STMbnn"
+1850	State of Partnership	SCH A-2	2	AN
+1860	Zip Code of Partnership	SCH A-2	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
+1870	EIN Of Partnership	SCH A-2	9	N
+1880	Ordinary Income Or Loss	SCH A-2	12	N
+1890	Foreign Partnership	SCH A-2	1	"X" or blank
1900	Name Of Partnership - 2	SCH A-2	35	AN
1910	Address of Partnership - 2	SCH A-2	35	AN
1920	City of Partnership - 2	SCH A-2	22	AN
1930	State of Partnership - 2	SCH A-2	2	AN
1940	Zip Code of Partnership - 2	SCH A-2	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
1950	EIN of Partnership - 2	SCH A-2	9	N
1960	Ordinary Income Or Loss - 2	SCH A-2	12	N
1970	Foreign Partnership - 2	SCH A-2	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
1980	Name Of Partnership - 3	SCH A-2	35	AN
1990	Address of Partnership - 3	SCH A-2	35	AN
2000	City of Partnership - 3	SCH A-2	22	AN
2010	State of Partnership - 3	SCH A-2	2	AN |
2020	Zip Code of Partnership - 3	SCH A-2	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
2030	EIN of Partnership - 3	SCH A-2	9	N
2040	Ordinary Income Or Loss - 3	SCH A-2	12	N
2050	Foreign Partnership - 3	SCH A-2	1	"X" or blank
2060	Name Of Partnership - 4	SCH A-2	35	AN
2070	Address of Partnership - 4	SCH A-2	35	AN
2080	City of Partnership - 4	SCH A-2	22	AN
2090	State of Partnership - 4	SCH A-2	2	AN
2100	Zip Code of Partnership - 4	SCH A-2	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
2110	EIN of Partnership - 4	SCH A-2	9	N
2120	Ordinary Income Or Loss - 4	SCH A-2	12	N
2130	Foreign Partnership - 4	SCH A-2	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
2140	Name Of Partnership - 5	SCH A-2	35	AN
2150	Address of Partnership - 5	SCH A-2	35	AN
2160	City of Partnership - 5	SCH A-2	22	AN
2170	State of Partnership - 5	SCH A-2	2	AN
2180	Zip Code of Partnership - 5	SCH A-2	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
2190	EIN of Partnership - 5	SCH A-2	9	N
2200	Ordinary Income Or Loss - 5	SCH A-2	12	N
2210	Foreign Partnership - 5	SCH A-2	1	"X" or blank
2215	Reserved		6	Blank
2220	Gross Receipts Or Sales	SCH B 1a	12	N
@2225	Attach Schedule of Line 1a	SCH B 1a	6	"STMbnn" or blank
2230	Less Returns And Allowances	SCH B 1b	12	N
2240	Total	SCH B 1c	12	N
2250	Cost Of Goods Sold	SCH B 2	12	N
2260	Gross Profit	SCH B 3	12	N
2270	Ordinary Income (loss)	SCH B 4	12	N
@2275	Ordinary Income (Loss) (Attach Schedule)	SCH B 4	6	"STMbnn" or blank
2280	Net Farm Profit (Loss)	SCH B 5	12	N

Field No.	Identification	Form Ref.	Length	Field Description
2290	Net Gain (loss)	SCH B 6	12	N
2300	Other Income (loss)	SCH B 7	12	N
@2305	Other Income (loss) (attach Schedule)	SCH B 7	6	"STMbnn" OR BLANK
2310	Total Income (loss)	SCH B 8	12	N
2320	Salaries & Wages	SCH B 9	12	N
2330	Guaranteed Payments To Partners	SCH B 10	12	N
2340	Repairs & Maintenance	SCH B 11	12	N
2350	Bad Debts	SCH B 12	12	N
2360	Rent	SCH B 13	12	N
2370	Taxes & Licenses	SCH B 14	12	N
2380	Interest	SCH B 15	12	N
@2385	Interest Attachment	SCH B 15	6	"STMbnn" or blank
2390	Depreciation	SCH B 16a	12	N
2400	Less Depreciation Reported On Schedule A	SCH B 16b	12	N
2405	Total Depreciation	SCH B 16c	12	N
2410	Depletion	SCH B 17	12	N
2420	Retirement Plans, Etc.	SCH B 18	12	N
2430	Employee Benefits Programs	SCH B 19	12	N
2440	Other Deductions	SCH B 20	12	N
@2445	Other Deductions (Attach Schedule)	SCH B 20	6	"STMbnn" or blank
2450	Total Deductions	SCH B 21	12	N

Field No.	Identification	Form Ref.	Length	Field Description
2460	Ordinary Income (Loss) From Trade	SCH B 22	12	N
@2465	Form 8865 Page 2 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1365" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbP"
0001	Schedule Type		6	"8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000005
0010	Identifying Number		9	N or blank
0020	Name Of Foreign Partnership		35	AN
*0030	Acquisitions Name	I(a)	35	AN or "STMbnn" or blank
+0040	Acquisitions Address	I(a)	35	AN
*+0050	Acquisitions City	I(a)	22	AN or "STMbnn"
+0060	Acquisitions State	I(a)	2	AN
+0070	Acquisitions Zip Code	I(a)	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
+0080	Acquisitions ID Number	I(a)	9	N
+0090	Date Of Acquisition	I(b)	8	YYYYMMDD
+0100	FMV Of Interest Acquired	I(c)	12	N
+0110	Basis In Interest Acquired	I(d)	12	N
*+0120	% Of Interest Before Acquisition	I(e)	6	R or "STMbnn"

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
+0125	"See Below" Ind.	I(e)	1	"X" or blank
+0130	% Of Interest After Acquisition	I(f)	6	R
+0135	"See Below" Ind.	I(f)	1	"X" or blank
0140	Acquisitions Name - 2	I(a)	35	AN or blank
0150	Acquisitions Address - 2	I(a)	35	AN or blank
0160	Acquisitions City - 2	I(a)	22	AN or blank
0170	Acquisitions State - 2	I(a)	2	AN or blank
0180	Acquisitions Zip Code - 2	I(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0190	Acquisition ID Number - 2	I(a)	9	N or blank
0200	Date Of Acquisition - 2	I(b)	8	YYYYMMDD or blank
0210	FMV Of Interest Acquired - 2	I(c)	12	N or blank
0220	Basis In Interest Acquired - 2	I(d)	12	N or blank
0230	% Of Interest Before Acquisition - 2	I(e)	6	R or blank
0235	"See Below" Ind.	I(e)	1	"X" or blank
0240	% Of Interest After Acquisition - 2	I(f)	6	R or blank
0245	"See Below" Ind.	I(f)	1	"X" or blank
0250	Acquisition Name - 3	I(a)	35	AN or blank
0260	Acquisitions Address - 3	I(a)	35	AN or blank

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
0270	Acquisitions City - 3	I(a)	22	AN or blank
0280	Acquisitions State - 3	I(a)	2	AN or blank
0290	Acquisitions Zip Code - 3	I(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0300	Acquisition ID Number - 3	I(a)	9	N or blank
0310	Date Of Acquisition - 3	I(b)	8	YYYYMMDD or blank
0320	FMV Of Interest Acquired - 3	I(c)	12	N or blank
0330	Basis In Interest Acquired - 3	I(d)	12	N or blank
0340	% Of Interest Before Acquisition - 3	I(e)	6	R or blank
0345	"See Below" Ind.	I(e)	1	"X" or blank
0350	% Of Interest After Acquisition - 3	I(f)	6	R or blank
0355	"See Below" Ind.	I(f)	1	"X" or blank
0357	Statement Reference - BMF Use Only	I	6	Blank
*0360	Dispositions Name	II(a)	35	AN or "STMbnn" or blank
+0370	Dispositions Address	II(a)	35	AN
*+0380	Dispositions City	II(a)	22	AN or "STMbnn"
+0390	Dispositions State	II(a)	2	AN
+0400	Dispositions Zip Code	II(a)	12	N or nnnnnbbbbbbb | or nnnnnnnnnbbb or blank
+0410	Dispositions ID Number	II(a)	9	N

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
+0420	Date Of Disposition	II(b)	8	YYYYMMDD
+0430	FMV Of Interest Disposed	II(c)	12	N
+0440	Basis In Interest Disposed	II(d)	12	N
*+0450	% Of Interest Before Disposition	II(e)	6	R or "STMbnn"
+0455	"See Below" Ind.	I(e)	1	"X" or blank
+0460	% Of Interest After Disposition	II(f)	6	R
+0465	"See Below" Ind.	II(f)	1	"X" or blank
0470	Dispositions Name - 2	II(a)	35	AN or blank
0480	Dispositions Address - 2	II(a)	35	AN or blank
0490	Dispositions City - 2	II(a)	22	AN or blank
0500	Dispositions State - 2	II(a)	2	AN or blank
0510	Dispositions Zip Code - 2	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0520	Dispositions ID Number - 2	II(a)	9	N or blank
0530	Date Of Disposition - 2	II(b)	8	YYYYMMDD or blank
0540	FMV Or Interest Disposed - 2	II(c)	12	N or blank
0550	Basis In Interest Disposed - 2	II(d)	12	N or blank
0560	% Of Interest Before Disposition - 2	II(e)	6	R or blank
0565	"See Below" Ind.	II(e)	1	"X" or blank

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
0570	% Of Interest After Disposition - 2	II(f)	6	R or blank
0575	"See Below" Ind.	I(e)	1	"X" or blank
0580	Dipositions Name - 3	II(a)	35	AN or blank
0590	Dispositions Address - 3	II(a)	35	AN or blank
0600	Dispositions City - 3	II(a)	22	AN or blank
0610	Dispositions State - 3	II(a)	2	AN or blank
0620	Dispositions Zip Code - 3	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0630	Dispositions ID Number -3	II(a)	9	N or blank
0640	Date Of Disposition - 3	II(b)	8	YYYYMMDD or blank
0650	FMV Of Interest Disposed - 3	II(c)	12	N or blank
0660	Basis In Interest Disposed - 3	II(d)	12	N or blank
0670	% Of Interest Before Disposition - 3	II(e)	6	R or blank
0675	"See Below" Ind.	I(e)	1	"X" or blank
0680	% Of Interest After Disposition - 3	II(f)	6	R or blank
0685	"See Below" Ind.	II(f)	1	"X" or blank
0687	Statement Reference - BMF Use Only	I	6	Blank
*0690	Description Of Change	III(a)	50	AN or "STMbnn" or blank
+0700	Date Of Change	III(b)	8	YYYYMMDD

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
+0710	FMV Of Interest Changed	III(c)	12	N
*+0720	Basis In Interest Changed	III(d)	12	N or "STMbnn"
+0730	% Of Interest Before Change	III(e)	6	R
+0735	"See Below" Ind.	III(e)	1	"X" or blank
+0740	% Of Interest After Change	III(f)	6	R
+0745	"See Below" Ind.	III(f)	1	"X" or blank
0750	Description Of Change - 2	III(a)	50	AN or blank
0760	Date Of Change	III(b)	8	YYYYMMDD or blank
0770	FMV Of Interest Changed - 2	III(c)	12	N or blank
0780	Basis In Interest Changed - 2	III(d)	12	N or blank
0790	% Of Interest Before Change - 2	III(e)	6	R or blank
0795	"See Below" Ind.	III(e)	1	"X" or blank
0800	% Of Interest After Change - 2	III(f)	6	R or blank
0805	"See Below" Ind.	III(f)	1	"X" or blank
0810	Description Of Change - 3	III(a)	50	AN or blank
0820	Date Of Change - 3	III(b)	8	YYYYMMDD or blank
0830	FMV Of Interest Changed - 3	III(c)	12	N or blank
0840	Basis In Interest Changed - 3	III(d)	12	N or blank
0850	% Of Interest Before Change - 3	III(e)	6	R or blank

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
0855	"See Below" Ind.	III(e)	1	"X" or blank
0860	% Of Interest After Change - 3	III(f)	6	R or blank
0865	"See Below" Ind.	III(f)	1	"X" or blank
0867	Statement Reference - BMF Use Only	I	6	Blank
@0870	Supplemental Information	IV	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM 8866 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0549" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8866bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000005
0010	Filing Year Beginning		8	YYYYMMDD or blank
0020	Filing Year Ending		8	YYYYMMDD or blank
0080	Identifying Number		9	NO ENTRY
0090	Type of Taxpayer: Corporation	B	1	"X" or blank
0100	Type of Taxpayer: Individual	B	1	"X" or blank
0110	Type of Taxpayer: Estate or Trust	B	1	"X" or blank
0120	Type of Taxpayer: S Corporation	B	1	"X" or blank
0130	Type of Taxpayer: Partnership	B	1	"X" or blank
0140	Name of Entity	C	35	AN or blank
@0145	Schedule of Additional Entity(s)	C	6	"STMbnn" or blank
0150	Employer Identification Number of Entity	C	9	N or blank

FORM 8866 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
0160	Year Ended-1	(a)	6	YYYYMM
0170	Taxable Income/Loss for Prior Year(s)-1	1(a)	12	N
0180	Adjustment to Taxable Income-1	2(a)	12	N
@0185	Schedule of each Separate Property-1	2(a)	6	"STMbnn" or blank
0187	Statement Reference - BMF Use Only	2(a)	6	Blank |
0190	Adjusted Taxable Income for Look-Back Purposes-1	3(a)	12	N or blank
0200	Income Tax Liability on Line 3(a) Amount-1	4(a)	12	N or blank
0210	Income Tax Liability on Prior Year(s) Return-1	5(a)	12	N or blank
0220	Increase/Decrease in Prior Year(s) Tax-1	6(a)	12	N
0230	Interest Due on Increase-1	7(a)	12	N or blank
@0235	Explain Interest Comp Line 7	7(a)	6	"STMbnn" or blank |
0240	Interest to be Refunded on Decrease-1	8(a)	12	N or blank
@0245	Explain Interest Comp Line 8	8(a)	6	"STMbnn" or blank |
0250	Year Ended-2	(b)	6	YYYYMM or blank
0260	Taxable Income/Loss for Prior Year(s)-2	1(b)	12	N or blank
0270	Adjustment to Taxable Income-2	2(b)	12	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
@0275	Schedule of each Separate Property-2	2(b)	6	"STMbnn" or blank
0277	Statement Reference - BMF Use Only	2(b)	6	Blank |
0280	Adjusted Taxable Income for Look-Back Purposes-2	3(b)	12	N or blank
0290	Income Tax Liability on Line 3(b) Amount-2	4(b)	12	N or blank
0300	Income Tax Liability on Prior Year(s) Return-2	5(b)	12	N or blank
0310	Increase/Decrease in Prior Year(s) Tax-2	6(b)	12	N or blank
0320	Interest Due on Increase-2	7(b)	12	N or blank
0325	Statement Reference - BMF Use Only	7(b)	6	Blank |
0330	Interest to be Refunded on Decrease-2	8(b)	12	N or blank
0335	Statement Reference - BMF Use Only	8(b)	6	Blank |
0340	Year Ended-3	(c)	6	YYYYMM or blank
0350	Taxable Income/Loss for Prior Year(s)-3	1(c)	12	N or blank
0360	Adjustment To Taxable Income-3	2(c)	12	N or blank
@0365	Schedule of each Separate Property-3	2(c)	6	"STMbnn" or blank
0367	Statement Reference - BMF Use Only	2(c)	6	Blank |

FORM 8866 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
0370	Adjusted Taxable Income For Look-Back Purposes-3	3(c)	12	N or blank
0380	Income Tax Liability on Line 3(c) Amount-3	4(c)	12	N or blank
0390	Income Tax Liability on Prior Year(s) Return-3	5(c)	12	N or blank
0400	Increase/Decrease in Prior Year(s) Tax-3	6(c)	12	N or blank
0410	Interest Due on Increase-3	7(c)	12	N or blank
0415	Statement Reference - BMF Use Only	7(c)	6	Blank |
0420	Interest to be Refunded on Decrease-3	8(c)	12	N or blank
0425	Statement Reference - BMF Use Only	8(c)	6	Blank |
0430	Total Interest Due on Increase	7(d)	12	N or blank
0440	Total Interest to be Refunded on Decrease	8(d)	12	N or blank
0450	Net Amount of Interest to be Refunded	9(d)	12	NO ENTRY
0460	Net Amount of Interest You Owe	10(d)	12	N or blank
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0593" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8873bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000010
0010	Identifying Number		9	N
0020	Election Under Section 942(a)(3)	1	1	"X" or blank
@0025	Attachment Election Under Section 942(a)(3)	1	6	"STMbnn" or blank
0030	Election Extraterritorial Income Exclusion FSC	2	1	"X" or blank
@0035	Attachment Election Extraterritorial Exclusion FSC	2	6	"STMbnn" or blank
0040	Election Foreign Corp Treated as Domestic	3	1	"X" or blank
@0045	Attachment Exception Old Earnings and Profits	3	6	"STMbnn" or blank
0050	Excepted Foreign Economic Process Yes Box	4a	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0055	Excepted Foreign Economic Process No Box	4a	1	"X" or blank
0060	50% Foreign Direct Cost Test	4b(1)	1	"X" or blank
0065	85% Foreign Direct Cost Test	4b(2)	1	"X" or blank
0070	Business Activity Code	5a	6	N
0075	Product or Product Line	5b	50	AN
0080	Aggregate on Form 8873	5c(1)(a)	1	"X" or blank
0085	Aggregate on Tabular Schedule	5c(1)(b)	1	"X" or blank
@0090	Attachment to Tabular Schedule	5c(1)(b)	6	"STMbnn" or blank
0095	Tabular Schedule of Transactions	5c(1)(c)	1	"X" or blank
@0100	Attachment to Schedule of Transactions	5c(1)(c)	6	"STMbnn" or blank
0110	Group of Transactions	5c(2)	1	"X" or blank
@0115	Attachment to Group of Transactions	5c(2)	6	"STMbnn" or blank
0120	Foreign Trade Income Sale Foreign Trade Property	6(a)	12	N
0130	Foreign Sale and Leasing Income Amount Outside US	7(b)	12	N
0140	Foreign Trade Income Lease Outside US	8(a)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0150	Foreigh Sale and Leasing Income Lease Outside US	8(b)	12	N
0160	Foreign Trade Income Sale Services	9(a)	12	N
0170	Foreign Sale and Leasing Income Service Outside US	10(b)	12	N
0180	Foreign Trade Income Lease Services	11(a)	12	N
0190	Foreign Sales and Leasing Income Lease Services	11(b)	12	N
0200	Foreign Trade Income Construction Services	12(a)	12	N
0210	Foreign Trade Income Managerial Services	13(a)	12	N
0220	Amount from Column (a)	14b	12	N
0230	Foreign Trading gross Receipts	15a	12	N
0240	Total of Column (b)	16b	12	N
0250	Inventory Begining of Year Trade	17a(a)	12	N
0260	Inventory Begining of Year Sale and Lease	17a(b)	12	N
0270	Purchase Trade	17b(a)	12	N
0280	Purchase Sale and Lease	17b(b)	12	N
0290	Cost of Labor Trade	17c(a)	12	N
0300	Cost of Labor Sale and Lease	17c(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0310	Additional Section 263A Costs Trade	17d(a)	12	N
0320	Additional Section 263A Costs Sale and Lease	17d(b)	12	N
@0325	Attachment to Section 263A Costs	17d	6	"STMbnn" or blank
0330	Other Costs Trade	17e(a)	12	N
0340	Other Costs Sale and Lease	17e(b)	12	N
@0345	Attchment Other Costs	17e	6	"STMbnn" or blank
0350	Total Trade	17f(a)	12	N
0360	Total Sale and Lease	17f(b)	12	N
0370	End of Year Inventory Trade	17g(a)	12	N
0380	End of Year Inventory Sale and Lease	17g(b)	12	N
0390	Subtract End of Year Inventory Trade	17h(a)	12	N
0400	Subtract End of Year Inventory Sale and Lease	17h(b)	12	N
0410	Subtract Line 17h from Line 15 Column (a)	18(a)	12	N
0420	Subtract Line 17h from Line 16 Column (b)	18(b)	12	N
0430	Other Expenses and Deductions Trade	19(a)	12	N
0440	other Expenses and Deductions Sale and Lease	19(b)	12	N

FORM 8873 PAGE 1 Extraterritorial Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
@0445	Attachment for Other Expenses and Deductions	19	6	"STMbnn" or blank
0450	Foreign Trade Income	20(a)	12	N
0460	Foreign Sale and Leasing Income	21(b)	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0463" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0470	Record ID		6	"FRMbbb"
0471	Form Number		6	"8873bb"
0472	Page Number		5	"PG02b"
0473	Taxpayer Identification Number		9	N (Primary SSN)
0474	Filler		1	blank
0475	Form Occurrence Number		7	N 0000001 - 0000010
0480	Foreign Trading Gross Receipts	22	12	N
0490	Cost of Direct Material	23a	12	N
0500	Cost of Direct Labor	23b	12	N
0510	Total Lines 23a and 23b	23c	12	N
0520	Subtract from Foreign Trading Gross Receipts	24	12	N
0530	Worldwide Gross Receipts	25	12	N
0540	Cost of Goods Sold	26a	12	N
0550	Expenses Attributable to Gross Income	26b	12	N
0560	Total Lines 26a and 26b	26c	12	N
0570	Subtract from Worldwide Gross Receipts	27	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0580	Overall Profit Percentage	28	12	N
0590	overall Profit Percentage Limitation	29	12	N
0600	Foreign Trade Income Using Marginal Costing	30	12	N
0610	15% of Foreign Trade Income	31	12	N
0620	Foreign Trade Income Using Full Costing	32	12	N
0630	Foreign Trade Income	33	12	N
0640	1.2% Forign Trading Gross Receipts	34	12	N
0650	30% Foreign Trading Income Using Marginal Costing	35	12	N
0660	Foreign Trading Gross Receipts Method	36	12	N
0670	Foreign Trade Income	37	12	N
0680	15% Foreign Trade Income	38	12	N
0690	Foreign Trading Gross Receipts	39	12	N
0700	1.2% Foreign Trading Gross	40	12	N
0710	Multiply 15% Foreign Trade Income by 2.0	41	12	N
0720	Smaller of Line 40 or 41	42	12	N
0730	Foreign Sale and Leasing Income	43	12	N

FORM 8873 PAGE 2 Extraterritorial Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0740	30% of Foreign Sale and Leasing Income	44	12	N
0750	Greatest Amount from Line 33, 36, 38, 42 or 44	45	12	N
0760	Divide Line 45 by Line 43 or Line 37	46	12	N
0770	Enter Amount from Line 19	47	12	N
0780	Multiply Line 46 by 47	48	12	N
0790	Total Lines 45 and 48	49	12	N
0800	Reduction for Boycott Bribes Kickbacks	50	12	N
0810	Qualifying Foreign Trade Income	51	12	N
0820	Extraterritorial Income Exclusion	52	12	N
	Record Terminus Character		1	Value "#"

FORM 8874 New Markets Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0808" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8874bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
*0020	CDE Name-1	1(a)	35	AN or "STMbnn"
+0030	CDE Street Address-1	1(a)	35	AN
*+0040	CDE City-1	1(a)	22	AN or "STMbnn"
+0050	CDE State-1	1(a)	2	A
+0060	CDE Zip Code-1	1(a)	12	N (left-justified)
+0070	CDE ID Number-1	1(b)	9	N
+0080	Date of Initial Investment-1	1(c)	8	DT
+0090	Equity Investment Amount-1	1(d)	12	N
+0100	Credit-1	1(f)	12	N
0110	CDE Name-2	1(a)	35	AN
0120	CDE Street Address-2	1(a)	35	AN
0130	CDE City-2	1(a)	22	AN
0140	CDE State-2	1(a)	2	A or blank

Field No.	Identification	Form Ref.	Length	Field Description
0150	CDE Zip Code-2	1(a)	12	N (left-justified) or blank
0160	CDE ID Number-2	1(b)	9	N or blank
0170	Date of Initial Investment-2	1(c)	8	DT or blank
0180	Equity Investment Amount-2	1(d)	12	N
0190	Credit-2	1(f)	12	N
0200	CDE Name-3	1(a)	35	AN
0210	CDE Street Address-3	1(a)	35	AN
0220	CDE City-3	1(a)	22	AN
0230	CDE State-3	1(a)	2	A or blank
0240	CDE Zip Code-3	1(a)	12	N (left-justified) or blank
0250	CDE ID Number-3	1(b)	9	N or blank
0260	Date of Initial Investment-3	1(c)	8	DT or blank
0270	Equity Investment Amount-3	1(d)	12	N
0280	Credit-3	1(f)	12	N
0285	EIN of Pass-Through Entity	2	9	N or "SEEbATTAC" or blank
0290	New Markets Credits from Pass-Through Entities	2	12	N
@0295	More Than One Pass-Through Entity	2	6	"STMbnn" or blank
0300	Current Year Credit	3	12	N
0400	Regular Tax Before Credits	4	12	N
0410	Alternative Minimum Tax	5	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0420	Regular Tax Plus Alternative Minimum Tax	6	12	N
0430	Foreign Tax Credit	7a	12	N
0440	Credit for Child & Dependent Care Expenses (F2441)	7b	12	N
0450	Credit for Elderly or Disabled (Sch R)	7c	12	N
0460	Education Credits (Form 8863)	7d	12	N
0470	Credit for Qualified Retirement Savings	7e	12	N
0480	Child Tax Credit	7f	12	N
0490	Mortgage Interest Credit (Form 8396)	7g	12	N
0500	Adoption Credit (Form 8839)	7h	12	N
0510	DC First Time Homebuyer Credit (Form 8859)	7i	12	N
0520	Possessions Tax Credit (Form 5735)	7j	12	NO ENTRY
0530	Credit for Fuel from a Nonconventional Source	7k	12	N
0540	Qualified Electric Vehicle Credit	7l	12	N
0550	Add Lines 7a through 7l	7m	12	N
0560	Net Income Tax	9	12	N
0570	Net Regular Tax	9	12	N
0580	Enter 25% of Excess	10	12	N

FORM 8874 New Markets Credit

Field No.	Identification	Form Ref.	Length	Field Description
0590	Tentative Minimum Tax	11	12	N
0600	Greater of Line 10 or Line 11	12	12	N
0610	Subtract Line 12 from Line 8	13	12	N
0620	New Markets Credit Allowed for Current Year	14	12	N
	Record Terminus Character		1	Value "#"

FORM 8881 Credit for Small Employer Pension Plan Startup

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0394" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8881bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified Startup Costs Incurred	1	12	N
0030	Half of Startup Costs	2	12	N
@0035	Group Credit Division Schedule	2	6	"STMbnn" or blank
0040	Form 8881 Credits from Pass-Through Entities	3	12	N
0050	Add Lines 2 and 3	4	12	N
0060	Current Year Credit	5	12	N
0100	Regular Tax Before Credits	6	12	N
0110	Alternative Minimum Tax	7	12	N
0120	Regular Tax Plus Alternative Minimum Tax	8	12	N
0130	Foreign Tax Credit	9a	12	N

FORM 8881 Credit for Small Employer Pension Plan Startup

Field No.	Identification	Form Ref.	Length	Field Description
0140	Credit for child & Dependent Care Expenses (F2441)	9b	12	N
0150	Credit for Elderly or Disabled (Sch R)	9c	12	N
0160	Education Credits (Form 8863)	9d	12	N
0170	Credit for Qualified Retirement Savings	9e	12	N
0180	Child Tax Credit	9f	12	N
0190	Mortgage Interest Credit (Form 8396)	9g	12	N
0200	Adoption Credit (Form 8839)	9h	12	N
0210	DC First Time Homebuyer Credit (Form 8859)	9i	12	N
0220	Possessions Tax Credit (Form 5735)	9j	12	NO ENTRY
0230	Credit for Fuel from a Nonconventional Source	9k	12	N
0240	Qualified Electric Vehicle Credit	9l	12	N
0250	Add Lines 9a through 9l	9m	12	N
0260	net Income Tax	10	12	N
0270	Net Regular Tax	11	12	N
0280	Enter 25% of Excess	12	12	N
0290	Tentative Minimum Tax	13	12	N
0300	Greater of Line 12 or Line 13	14	12	N

FORM 8881 Credit for Small Employer Pension Plan Startup

Field No.	Identification	Form Ref.	Length	Field Description
0310	Subtract Line 14 from Line 10	15	12	N
0320	Credit Allowed for Current Year	16	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0547" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8882bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified Child care Facility Expenditures	1	12	N
0030	25% of Facility Expenditures	2	12	N
0040	Qualified Child Care Resource Expenditures	3	12	N
0050	10% of Resource Expenditures	4	12	N
0055	EIN of Pass-Through Entity	5	9	N or blank
0060	Credits from Pass-Through Entities	5	12	N
0070	Add Lines 2, 4 and 5	6	12	N
0080	1041 Portion	7	12	NO ENTRY
0090	Current Year Credit	7	12	N
@0100	How Group Credit Divided Statement	7	6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0150	Regular Tax Before Credits	8	12	N
0160	Alternative Minimum Tax	9	12	N
0170	Regular Tax Plus Alternative Minimum Tax	10	12	N
0180	Foreign Tax Credit	11a	12	N
0190	Credit for Child & Dependent Care Expenses (F2441)	11b	12	N
0200	Credit for Elderly or Disabled (Sch R)	11c	12	N
0210	Education Credits (Form 8863)	11d	12	N
0220	Credit for Qualified Retirement Savings	11e	12	N
0230	Child Tax Credit	11f	12	N
0240	Mortgage Interest Credit (Form 8396)	11g	120	N
0250	Adoption Credit (Form 8839)	11h	12	N
0260	DC First Time Homebuyer Credit (Form 8859)	11i	12	N
0270	Possessions Tax Credit (Form 5735)	11j	12	NO ENTRY
0280	Credit for Fuel from a Nonconventional Source	11k	12	N
0290	Qualified Electric Vehicle Credit	11l	12	N
0300	Add Lines 11a through 11l	11m	12	N

FORM 8882 Credit for Employer-Provided Child Care

Field No.	Identification	Form Ref.	Length	Field Description
0310	Net Income Tax	12	12	N
0320	Net Regular Tax	13	12	N
0330	Enter 25% of Excess	14	12	N
0340	Tentative Minimum Tax	15	12	N
0350	Greater of Line 14 or Line 15	16	12	N
0360	Subtract Line 16 from Line 12	17	12	N
0370	Credit Allowed for Current Year	18	12	N
	Record Terminus Character		1	Value "#"

FORM 8884 New York Liberty Zone Business Employee Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0508" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8884bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified NYLZ Wages 120-400 Hours	1a	12	N
0030	Total Qualified NYLZ Wages 120-400 Hours	1a	12	N
0040	Qualified NYLZ Wages Over 400 Hours	1b	12	N
0050	Total Qualified NYLZ Wages Over 400 Hours	1b	12	N
@0055	Group Credit Division Schedule	2	6	"STMbnn" or blank
0060	Total NYLZ Wages	2	12	N
@0065	Reduced Deduction Explanation	2	6	"STMbnn" or blank
0070	Credits from Pass-Through Entities	3	12	N
0080	Wages Plus Pass-Through Credits	4	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0090	NYLZ Business Employee Credit Included	5	12	N
0100	Line 4 Minus Line 5	6	12	N
0110	NYLZ Business Employee Credit Allowed	7	12	N
0120	Carryforward of Credit	8	12	N
0130	Carryback of Credit	8	12	NO ENTRY
0140	1041 Portion Amount	10	12	NO ENTRY
0150	Current Year Credit	10	12	N
0170	Regular Tax Before Credits	11	12	N
0180	Alternative Minimum Tax	12	12	N
0190	Regular Tax Plus Alternative Minimum Tax	13	12	N
0200	Foreign Tax Credit	14a	12	N
0210	Credit for Child & Dependent Care Expenses	14b	12	N
0220	Credit for Elderly or Disabled	14c	12	N
0230	Education Credits	14d	12	N
0240	Credit for Qualified Retirement Savings	14e	12	N
0250	Child Tax Credit	14f	12	N
0260	Mortgage Interest Credit	14g	12	N
0270	Adoption Credit	14h	12	N

FORM 8884 New York Liberty Zone Business Employee Credit

Field No.	Identification	Form Ref.	Length	Field Description
0280	DC First Time Homebuyer Credit	14i	12	N
0290	Possessions Tax Credit (Form 5735)	14j	12	NO ENTRY
0300	Credit for Fuel from a Nonconventional Source	14k	12	N
0310	Qualified Electric Vehicle Credit	14l	12	N
0320	Add Line 14a through 14l	14m	12	N
0330	Net Income Tax	15	12	N
0340	Net Regular Tax	16	12	N
0350	Enter 25% of Excess	17	12	N
0360	Subtract Line 17 from Line 15	18	12	N
0370	General Business Credit	19	12	N
0380	Subtract Line 19 from Line 18	20	12	N
0390	Credit Allowed for Current Year	21	12	N
	Record Terminus Character		1	Value "#"

FORM 9465 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0690" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"9465bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Taxpayer's Name	1	35	AN. Allowable special characters are: hyphen (-), slash(/), comma(,), and space
0015	Taxpayer's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0020	Taxpayer's SSN	1	9	N
0030	Spouse Name	1	35	AN. Allowable special characters are: hyphen (-), slash (/), comma (,), and space
0035	Spouse Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0040	Spouse SSN	1	9	N or blank

Field No.	Identification	Form Ref.	Length	Field Description
0050	Taxpayer's Street Address	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), percent (%), and space
0060	Apt. Number	1	5	AN or blank
0070	City	1	22	A. Allowable special character is space
0080	State Abbreviation	1	2	A (Standard Postal State Abbreviations)
0082	Reserved		35	
0084	Reserved		35	
0086	Reserved		22	
0090	Zip Code	1	12	N (Left-justified)
0095	Reserved		1	
0100	New Address	2	1	"X" or blank
0110	Taxpayer's Home Phone Number	3	10	N
0120	Best Time to Call	3	10	AN
0130	Taxpayer's Work Phone Number	4	10	N
0140	Phone Ext.	4	4	N or blank
0150	Best Time to Call	4	10	AN
0155	Reserved		20	N or Blank
0160	Taxpayer's Bank Name or Financial Inst. Name	5	35	AN. Allowable special characters are: ampersand (&), hyphen(-), slash(/), comma (,), and space
0170	Financial Institution Address	5	35	AN. Allowable special characters are: ampersand (&), hyphen(-), slash(/), comma(,), plus (+), percent (%), and space

FORM 9465 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
0180	City	5	22	A. Allowable special character is space
0190	State Abbreviation	5	2	A (Standard Postal State Abbreviations)
0200	Zip Code	5	12	N (Left-justified)
0210	Taxpayer's Employer Name	6	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash(/) comma (,), plus (+), and space
0220	Employer Address	6	35	AN. Allowable special characters are: ampersand (&), hyphen (-),slash(/), comma (,), plus (+), percent (%), and space
0230	Employer City	6	22	A. Allowable special character is space
0240	Employer State	6	2	A (Standard Postal State Abbreviations)
0250	Employer Zip Code	6	12	N (Left-justificated)
0260	Tax Return for Form	7	11	AN. "FORMb1040bb" or "FORMb1040Ab" or "FORMb1040EZ"
0270	Tax Year for This Request	8	4	N
0280	Amount Owed on Tax Return	9	12	N
0290	Payment with Tax Return	10	12	N
0300	Monthly Payment	11	12	N. Not less than 25.00
0310	Monthly Payment Date	12	2	N. 01-28
0330	Routing Transit Number	13a	9	N
0340	Bank Account Number	13b	17	AN (including hyphens or blank)

FORM 9465 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
0380	Reserved		5	
0390	Reserved		8	
0400	Reserved		5	
0410	Reserved		8	
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0765" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"W-2bbb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000050
0010	Corrected W-2		1	"X" or blank
0020	Control Number	a	14	AN or blank
0030	Void Ind		1	"X" or blank
0040	Employer Identification Number	b	9	N
0045	Employer Name Control	c	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0050	Employer Name	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ( )

FORM W-2 Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0055	Employer Name Line 2	c	35	AN, in care of addressee, or address continuation. Allowable special characters are space, ampersand, slash, hyphen and percent (%)
0060	Employer Address	c	35	AN Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0070	Employer City	c	22	AN, Allowable special Character is space
0073	Employer State	c	2	A (Standard Postal State Abbreviations) or period (.)
0075	Employer Zip Code	c	12	N (Left-justified)
0080	Employee SSN	d	9	N (W-2 Social Security Number)
0090	Employee Name	e	35	AN Allowable special characters: hyphen (-) or blank
0100	Employee Address	f	35	AN Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,) and percent (%) or blank
0105	Employee Address Continuation	f	35	AN
0110	Employee City	f	22	AN, Allowable special character is space
0113	Employee State	f	2	A (Standard Postal State Abbreviations) or period (.)
0115	Employee Zip Code	f	12	N (Left-justified)
0120	Wages	1	12	N
0130	Withholding	2	12	N

FORM W-2 Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0140	Social Security Wages	3	12	N
0150	Social Security Tax	4	12	N
0160	Medicare Wages and Tips	5	12	N
0170	Medicare Tax Withheld	6	12	N
0180	Social Security Tips	7	12	N
0190	Allocated Tips	8	12	N
0200	Advance EIC Payment	9	12	N
0210	Dependent Care Benefits	10	12	N
0220	Nonqualified Plans	11	12	N
0242	Employer's Use Code 1	12a	1	A
0244	Year 1 (for Prior Year USERRA Contribution)	12a	2	N (YY) or blank
0246	Employer's Use Amount 1	12a	12	N
0252	Employer's Use Code 2	12b	1	A
0254	Year 2 (for Prior Year USERRA Contribution)	12b	2	N (YY) or blank
0256	Employer's Use Amount 2	12b	12	N
0257	Employer's Use Code 3	12c	1	A
0258	Year 3 (for Prior Year USERRA Contribution)	12c	2	N (YY) or blank
0259	Employer's Use Amount 3	12c	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0260	Employer's Use Code 4	12d	1	A
0261	Year 4 (for Prior Year USERRA Contribution)	12d	2	N (YY) or blank
0262	Employer's Use Amount 4	12d	12	N
0265	Statutory Employee Ind	13	1	"X" or blank
0267	Retirement Plan Ind	13	1	"X" or blank
0269	Third-Party Sick Pay Ind	13	1	"X" or blank
0270	Other Deducts/ Benefits Type 1	14	8	AN
0272	Other Deducts/ Benefits Amt 1	14	12	N
0280	Other Deducts/ Benefits Type 2	14	8	'See 1st Occ.'
0282	Other Deducts/ Benefits Amt 2	14	12	'See 1st Occ.'
0290	Other Deducts/ Benefits Type 3	14	8	'See 1st Occ.'
0292	Other Deducts/ Benefits Amt 3	14	12	'See 1st Occ.'
0370	State Name 1	15	2	A (Standard Postal State Abbreviations)
0380	Employer's State ID Number 1	15	14	AN or blank
0390	State Wages 1	16	12	N
0400	State Income Tax 1	17	12	N
0405	Local Wages/Tips 1	18	12	N
0407	Local Income Tax 1	19	12	N
0410	Name of Locality 1	20	9	AN

FORM W-2 Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0440	State Name 2	15	2	'See 1st Occ.'
0450	Employer's State ID Number 2	15	14	AN or blank
0460	State Wages 2	16	12	N
0470	State Income Tax 2	17	12	N
0475	Local Wages/Tips 2	18	12	N
0477	Local Income Tax 2	19	12	N
0480	Name of Locality 2	20	9	AN
0510	W-2 Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2
	Record Terminus Character		1	Value "#"

FORM W-2GU Guam Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0601" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"W-2GUb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N (0000001 - 0000010)
0010	Corrected W-2GU		1	"X" or blank
0020	Control Number	a	14	AN, or blank
0030	Void Ind		1	"X", or blank
0040	Employer Identification Number	b	9	N
0045	Employer Name Control	c	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0050	Employer Name	c	35	AN, Allowable special characters are: ampersand (&), hyphen(-), slash (/), comma (,), plus (+) and blank ( )

Field No.	Identification	Form Ref.	Length	Field Description
0055	Employer Name Line 2	c	35	AN, in care of addressee, or address continuation. Allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0060	Employer Address	c	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0070	Employer City	c	22	AN, Allowable special character is space
0073	Employer State	c	2	A (Standard Postal State Abbreviation) or period (.)
0075	Employer Zip Code	c	12	N (Left-justified)
0080	Employee SSN	d	9	N (W-2GU Social Security Number)
0090	Employee Name	e	35	AN, Allowable special character is hyphen(-), or blank
0100	Employee Address	f	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), and percent (%), or blank
0105	Employee Address Continuation	f	35	AN
0110	Employee City	f	22	AN, Allowable special character is space
0113	Employee State	f	2	A (Standard Postal State Abbreviations) or period (.)
0115	Employee Zip Code	f	12	N (Left-justified)
0120	Wages	1	12	N
0130	Guam Withholding	2	12	N

FORM W-2GU Guam Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0140	Social Security Wages	3	12	N
0150	Social Security Tax	4	12	N
0160	Medicare Wages and Tips	5	12	N
0170	Medicare Tax Withheld	6	12	N
0180	Social Security Tips	7	12	N
0190	Reserved	8	3	NO ENTRY
0200	Advanced EIC Payment	9	12	N
0210	Reserved	10	3	NO ENTRY
0220	Nonqualified Plans	11	12	N
0242	Employer's Use Code 1	12a	1	A
0244	Year 1 (for Prior-Year USERRA Contribution)	12a	2	N, (YY) or blank
0246	Employer's Use Amount 1	12a	12	N
0252	Employer's Use Code 2	12b	1	A
0254	Year 2 (for Prior-Year USERRA Contribution)	12b	2	N, (YY) or blank
0256	Employer's Use Amount 2	12b	12	N
0257	Employer's Use Code 3	12c	1	A
0258	Year 3 (for Prior-Year USERRA Contribution)	12c	2	N, (YY) or blank
0259	Employer's Use Amount 3	12c	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0260	Employer's Use Code 4	12d	1	A
0261	Year 4 (for Prior-Year USERRA Contribution)	12d	2	N, (YY) or blank
0262	Employer's Use Amount 4	12d	12	N
0265	Statutory Employee Ind	13	1	"X", or blank
0267	Retirement Plan Ind	13	1	"X", or blank
0269	Deferred Compensation Ind	13	1	"X", or blank
0270	Other Deducts/ Benefits Type 1	14	8	AN
0272	Other Deducts/ Benefits Amt 1	14	12	N
0280	Other Deducts/ Benefits Type 2	14	8	'See 1st Occ.'
0282	Other Deducts/ Benefits Amt 2	14	12	'See 1st Occ.'
0290	Other Deducts/ Benefits Type 3	14	8	'See 1st Occ.'
0292	Other Deducts/ Benefits Amt 3	14	12	'See 1st Occ.'
0300	W-2GU Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2GU
	Record Terminus Character		1	Value "#"

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1100" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1160	Record ID		6	"SCHbbE"
1161	Schedule Type		6	"1040bb"
1162	Page Number		5	"PG02b"
1163	Taxpayer Identification Number		9	N (Primary SSN)
1164	Filler		1	blank
1165	Schedule Occurrence Number		7	N 0000001 - 0000015
1166	Prior Years Losses Yes Box	27	1	"X" or blank
1167	Prior Years Losses No Box	27	1	"X" or blank
*1170	Part/S-Corp Name A	28A(a)	47	AN or "STMbnn"
+1172	Part/S-Corp Ind	28A(b)	1	"P" or "S" or blank
+1174	Foreign Partner	28A(c)	1	"X" or blank
+1176	Part/S-Corp EIN	28A(d)	9	N
+1180	Any Amount is Not At Risk	28A(e)	1	"X" or blank
*+1186	Part/S-Corp Passive F8582 Loss	28A(f)	12	N or "STMbnn"
+1188	Part/S-Corp Passive Sch K-1 Income	28A(g)	12	N
+1192	Part/S-Corp Nonpassive Sch K-1 Loss	28A(h)	12	N
+1194	Part/S-Corp Nonpassive Sec 179 Deduction	28A(i)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
+1196	Part/S-Corp Nonpassive Sch K-1 Income	28A(j)	12	N
1200	Part/S-Corp Name B	28B(a)	47	AN
1210	Part/S-Corp Ind	28B(b)	1	"P" or "S" or blank
1220	Foreign Partner	28B(c)	1	"X" = Yes, " " = No
1230	Part/S-Corp EIN	27B(d)	9	N
1238	Any Amount is Not At Risk	28B(e)	1	"X" or blank
1243	Part/S-Corp Passive F8582 Loss	28B(f)	12	N
1247	Part/S-Corp Passive Sch K-1 Income	28B(g)	12	N
1253	Part/S-Corp Nonpassive Sch K-1 Loss	28B(h)	12	N
1255	Part/S-Corp Nonpassive Sec 179 Deduction	28B(i)	12	N
1257	Part/S-Corp Nonpassive Sch K-1 Income	28B(j)	12	N
1260	Part/S-Corp Name C	28C(a)	47	AN
1270	Part/S-Corp Ind	28C(b)	1	"P" or "S" or blank
1280	Foreign Partner	28C(c)	1	"X" = Yes, " " = No
1290	Part/S-Corp EIN	28C(d)	9	N
1298	Any Amount is Not At Risk	28C(e)	1	"X" or blank
1303	Part/S-Corp Passive F8582 Loss	28C(f)	12	N
1307	Part/S-Corp Passive Sch K-1 Income	28C(g)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1313	Part/S-Corp Nonpassive Sch K-1 Loss	28C(h)	12	N
1315	Part/S-Corp Nonpassive Sec 179 Deduction	28C(i)	12	N
1317	Part/S-Corp Nonpassive Sch K-1 Income	28C(j)	12	N
1320	Part/S-Corp Name D	28D(a)	47	AN
1330	Part/S-Corp Ind	28D(b)	1	"P" or "S" or blank
1340	Foreign Partner	28D(c)	1	"X" = Yes, " " = No
1350	Part/S-Corp EIN	28D(d)	9	N
1358	Any Amount is Not At Risk	28D(e)	1	"X" or blank
1363	Part/S-Corp Passive F8582 Loss	28D(f)	12	N
1367	Part/S-Corp Passive Sch K-1 Income	28D(g)	12	N
1373	Part/S-Corp Nonpassive Sch K-1 Loss	28D(h)	12	N
1375	Part/S-Corp Nonpassive Sec 179 Deduction	28D(i)	12	N
1377	Part/S-Corp Nonpassive Sch K-1 Income	28D(j)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1445	Total Part/S-Corp Sch K-1 Passive Inc	29a(g)	12	N
1455	Total Part/S-Corp Sch K-1 Nonpass Inc	29a(j)	12	N
1475	Total Passive F8582 Loss	29b(f)	12	N
1485	Total Nonpassive Sch K-1 Loss	29b(h)	12	N
1495	Total Nonpassive Sec 179 Deduction	29b(i)	12	N
1750	Tot Part/S-Corp Income	30	12	N
1755	Tot Part/S-Corp Loss and Sec 179 Deduction	31	12	N
1765	Net Part/S-Corp Income or Loss	32	12	N
*1790	Estate/Trust Name A	33A(a)	65	AN or "STMbnn"
+1800	Estate/Trust EIN	33A(b)	9	N
*+1807	Passive F8582 Loss	33A(c)	12	N or "STMbnn"
+1813	Passive Sch K-1 Income	33A(d)	12	N
+1817	Nonpassive Sch K-1 Loss	33A(e)	12	N
+1825	Nonpassive Sch K-1 Inc	33A(f)	12	N
1830	Estate/Trust Name B	33B(a)	65	AN
1840	Estate/Trust EIN	33B(b)	9	N
1847	Passive F8582 Loss	33B(c)	12	N
1853	Passive Sch K-1 Income	33B(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1857	Nonpassive Sch K-1 Loss	33B(e)	12	N
1865	Nonpassive Sch K-1 Inc	33B(f)	12	N
1913	Total Passive Sch K-1 Income	34a(d)	12	N
1917	Total Nonpassive Sch K-1 Income	34a(f)	12	N
1923	Total Passive F8582 Loss	34b(c)	12	N
1927	Total Nonpassive Sch K-1 Loss	34b(e)	12	N
1933	Tot Estate/Trust Inc	35	12	N
1937	Tot Estate/Trust Loss	36	12	N
1939	Sch K-1 ES Payments Literal	37	18	"ESbPAYMENTbCLAIMED" or blank
1943	Sch K-1 ES Payments Amount	37	12	N
1945	Total Estate/Trust Net Income/Loss	37	12	N
*1953	REMIC Name	38(a)	20	AN or "STMbnn"
+1957	REMIC EIN	38(b)	9	N
+1963	Excess Inclusion	38(c)	12	N
+1967	Sch Q Taxable Income/Net Loss	38(d)	12	N
+1973	Sch Q Line 3 Income	38(e)	12	N
1977	Total REMIC Income	39	12	N
1991	Net Farm Rental Income/Loss	40	12	N
2010	Total Supplemental Income (Loss)	41	12	N

SCHEDULE E PAGE 2 Supplemental Income and Loss

Field No.	Identification	Form Ref.	Length	Field Description
2020	Farming/Fishing Share	42	12	N
2030	Net Rental Real Estate Income/Loss	43	12	N
	Record Terminus Character		1	Value "#"

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0268" for Fixed or Variable Format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "SUMbbb"
0001	Filler		11	Blank
0002	Taxpayer Identification Number		9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003	Filler		8	Blank
0010	Electronic Return Originator Name		35	AN
0020	Electronic EFIN of ERO		6	N
0030	Intermediate Service Provider EFIN/SBIN		6	AN or blank
0040	Number of Logical Records in Tax Return		6	N (Maximum = 009999)
0050	Number of Form W-2 Records		2	N (00-50)
0055	Number of Form W-2C Records		2	N (00-10)
0060	Number of Form W-2G Records		2	N (00-30)
0063	Number of Form W-2GU Records		2	N (00-10)
0070	Number of Form 1099-R Records		2	N (00-10)
0075	Number of FEC Records		2	N (00-10)
0080	Number of Schedule Records		3	N (000-099) (Occurrences of "SCHb")

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0090	Number of Form Records		4	N (0000-0999) (Occurrences of "FRMb")
0100	Number of Statement Record Lines		5	N (00000-00999) (Occurrences of "LN")
0110	Number of Preparer Note Records		2	N (00-20) (Occurrences of "NTE")
0120	Number of Election Explanation Records		2	N (00-20) (Occurrences of "ELC")
0130	Number of Regulatory Explanation Records		2	N (00-20) (Occurrences of "REG")
0133	Number of STCGL Records		5	N (00000-30000)
0135	Number of LTCGL Records		5	N (00000-30000)
0140	Presence of Authentication Record		1	N (0-1) (Occurrence of "ATH")
0150	Paper Document Indicator 1		1	"1" = Form 8283, Section B Appraisal Summary, else "0"
0170	Paper Document Indicator 3		1	"1" = Form 8332, Release of Exemption for Child of divorced or Separated Parents, else "0"
0180	Paper Document Indicator 4		1	"1" = Form 3468, Historic Structure Certificate, else "0"
0185	Paper Document Indicator 5		1	"1" = Form 3115, Change in Accounting Method, else "0"
0188	Paper Document Indicator 6		1	"1" = Form 5713, International Boycott Requests/Clauses, else "0"

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0189	Paper Document Indicator 7		1	"1" = Form 8609, Low Income Housing Credit Allocation Certification, else "0"
0190	IP Address		39	AN, Allowable special | characters are: period, or blank (For On-Line Filer)
0200	IP Date		8	YYYYMMDD or blank (For On-Line Filer)
0210	IP Time		6	HHMMSS or blank (For On-Line Filer)
0215	IP Time Zone		2	US-Universal Standard | ES-Eastern Standard ED-Eastern Daylight CS-Central Standard CD-Central Daylight MS-Mountain Standard MD-Mountain Daylight PS-Pacific Standard PD-Pacific Daylight AS-Alaskan Standard AD-Alaskan Daylight HS-Hawaiian Standard HD-Hawaiian Daylight
0220	E-Mail Indicator		1	"Y", "N" or blank (For On-Line Filer)
0230	Software I.D. Number		8	N
0240	Software Version Identifier		15	AN
0250	State Abbreviation		2	NO ENTRY
0260	Electronic Postmark Date		8	YYYYMMDD or blanks (yyyy = 2002)
0270	Electronic Postmark Time		4	HHMM or blanks (HH = 00-23, MM = 00-59)

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0280	Electronic Postmark Time Zone		1	"E" = Eastern Time Zone "C" = Central Time Zone "M" = Mountain Time Zone "P" = Pacific Time Zone "A" = Alaskan Time Zone "H" = Hawaiian Time Zone or blank
0290	Consortium Return Indicator		1	"C" or blank |
0300	Filler		30	Blank |
	Record Terminus Character		1	Value "#"