Internal Revenue Service

PART I

Electronic Return
FILE SPECIFICATIONS
for Individual Income Tax Returns

TAX YEAR 2005

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

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INTRODUCTION

This publication outlines the communications procedures, transmission formats, character sets, validation criteria, and error reject conditions for individual income tax returns filed electronically via telephone lines to participating Internal Revenue Service Centers. Also covered are the formats for statement records, examples of types of records, and explanations of the Acknowledgement files transmitted to electronic filers.

The File Specifications (Part I) must be used in conjunction with the Record Layouts (Part II) and the corresponding version of the Handbook for Electronic Return Originators of Individual Income Tax Returns, Publication 1345. Software developers and transmitters should use both publications and must transmit test returns from the IRS developed Test Package for Electronic Filers of Individual Income Tax Returns, Publication 1436, which is revised yearly. Tax preparers who use a transmission service will need only Publication 1345.

Publication 1345, Publication 1346, and Publication 1436 are mailed automatically to applicants as appropriate, based on their intended participation. You may also call 1-800-829-3676 for additional copies of publications.

This publication and its updates are also available on the Digital Daily website at www.irs.gov. In addition, they are available on the Electronic Filing System Bulletin Board System. The Electronic Filing Bulletin Board System (EFSBBS) operates seven days a week. The system is unavailable at 4:00 a.m. Eastern Time for about 30-60 minutes for maintenance. This system provides general Electronic Filing Program information as well as specific information concerning changes to this and other publications.

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

859-292-0137

The communication software should have the following protocol:
Full Duplex, No Parity, 8 Data Bits, and 1 Stop Bit.

HIGHLIGHTS FOR TAX YEAR 2005

New Form(s)/Schedule(s)

Five (5) additional forms will be accepted for Electronic Filing for Tax Year 2005:

Form 8609-A – Annual Statement of Low-Income Housing Credit
Form 8854 – Initial and Annual Expatriation Information Statement
Form 8864 – Biodiesel Fuels Credit
Form 8896 – Low Sulfur Diesel Fuel Production Credit
Form 8901 – Information on Qualifying Children Who are not Dependents (For Child Tax Credit Only)

Decedent Returns

Error Reject Codes 1003 and 1032 were revised to accept returns from taxpayers that died in the processing year before filing their current tax year return. (For details, see Attachment 1 of Publication 1346).

EMS Changes

- An additional IMF Drain was added to the processing schedule. Drains will occur local times at 11am, 6pm and 2am.
- Unisys will process an additional ELF Data run
- "H" will be the new site designator code for Fresno
- Capability for Trading Partners to change their password.
- October 20, 2005 will be the last time to use IRS-provided dial-up and ISDN lines to EMS for Forms 1040 and Electronic Tax Documents (ETD's). Internet access replaces dial-up.
- By November 1, 2005, all data must be encrypted when transmitted across either the Internet or via transmitter-installed encrypted dedicated/leased lines to EMS.

E-filing Imperfect Returns

TY 2005, Individual *e*-file will accept certain imperfect returns on the second or subsequent transmission of returns where the Child's SSN and Name Control on Schedule EIC does not match Master File or when the Dependent's SSN and Name Control on Form 1040/1040A does not match Master File.

- These returns will reject the first time they come in when they do not pass ERC 0501 or 0504 validations.
- On the second or subsequent filing with an ERC 0501 or 0504 error only, ELF will **accept** the return when the ERO checks SEQ 0035, Imperfect Return Election Indicator, on the Summary Record. An acceptance code of "E" will be returned in the ACK Key Record to the transmitter. (E = Exception Processing)
- These returns will fallout in Error Resolution Systems (ERS), where the credit and/or exemption may be disallowed.
- Processing time for these returns will be 4 to 6 weeks.
- This exception processing applies to Federal returns transmitted separately (No Fed/State returns filings).

HIGHLIGHTS FOR TAX YEAR 2005 continued

Federal/State e-file
The number of Unformatted Records will be increased from 9 to 25 for the States. New menu option for State Retrieval Access "Show State Return Menu". The state acknowledgment file reference name will have the format MMDDNN.Sss.

RAL Indicator Changed
The RAL Indicator is a required field for Forms 1040, 1040A and 1040EZ. The field description for the RAL Indicator (SEQ 1465) has changed to the following:

- "0" = No Bank Product (No bank product was issued)
- "1" = Pre-Refund Products or a Loan Product similar to RAL (Money borrowed by a taxpayer, from a lender, based on the taxpayer's anticipated income tax refund)
- "2" = Post-Refund Products, Non-Loan Product similar to RAC (Taxpayers may choose this product to have preparers and other fees deducted from their refund instead of paying them up front. This choice uses direct deposit into a bank account usually set up by the preparer at a participating bank. The taxpayer is issued their refund after the IRS deposits it and the preparer has subtracted his/her fees).

NOTE: Error Reject Code 0299 has been revised to reflect this change.

Form 1040
For Tax Year 2005, a new field was added to the Form 1040 electronic record layout to identify disaster returns filed electronically.

Form 2106 - Because of changes in the Form 2106 instructions, we will be allowing the filing of two Forms 2106 per taxpayer (see also Attachment 11). Therefore each taxpayer (Primary & Secondary) could have up to two Forms 2106 and 1 Form 2106-EZ. HOWEVER, it is imperative that when both spouses are filing Form(s) 2106/2106-EZ, the Form(s) 2106/2106-EZ for the primary taxpayer MUST precede the Form(s) 2106/2106-EZ for the secondary taxpayer.

Form 4136 - Because of extensive forms changes for Form 4136, the record layouts this form have been completely revised and there have been major changes/additions to the Error Reject Codes for this form.

Form 8609 – Because of changes in the way this form will be processed, it will no longer be accepted electronically. This form will only be filed (on paper) every fifteen years.

Schedule A (Form 8609-A) and Form 8884 – are obsolete and will no longer be accepted electronically.

Form 8453/8453-OL
Two Submission Processing Centers will process TY2005 Forms 8453 (*U.S. Individual Income Tax Declaration for an IRS e-file Return*) and Forms 8453-OL (*U.S. Individual Income Tax Declaration for an IRS e-file Online Return*). Andover will process forms for returns transmitted to Andover and Kansas City. Austin will process forms for returns transmitted to Austin, Fresno and Philadelphia. A return accepted with an electronic signature method (PIN) does not require submission of a Form 8453/8453-OL.

Form 8453/8453-OL continued

Acceptable attachments to Tax Year 2005 Form 8453, U.S. Individual Income Tax Declaration for an IRS *e-file* Return or Form 8453-OL, U.S. Individual Income Tax Declaration for an IRS *e-file* Online Return, include:

- Form 3115, *Application for Change in Accounting Method*
- Form 3468, *Investment Credit, Historic Structure Certificate*
- Form 5713, *International Boycott Report*
- Form 8283, *Noncash Charitable Contributions, Section B Appraisal Summary*
- Form 8332, *Release of Claim to Exemption for Child of Divorced or Separated Parents*
- Form 8858, *Information Return of U.S. Persons With Respect To Foreign Disregarded Entities*
- Form 8885, *Health Coverage Tax Credit*

Online Filing Transmissions

Transmitters of online returns are reminded to follow transmission rules contained in Section 1 – Data Communication, "Processing for 1040 *e-file* in 2006".

In accordance with Publication 1345, *Handbook for Authorized IRS e-*file *Providers of Individual Income Tax Returns*, transmitters of online return must include the letter "O" in the Transmission Type Code field (SEQ 0170) of the TRANA record. In addition, transmitters must ensure an online Electronic Filing Identification Number (EFIN) is used.

Editorial Changes

Changes made for Tax Year **2005** are noted by a single vertical bar in the right margin (|). Deletions are noted by a hyphen followed by a single vertical bar (-|).

An attempt was made to include as many changes as possible before publication. Any changes made after publication will be posted to the Electronic Filing Bulletin Board System.

Part II of Publication 1346 contains the Electronic Returns Record Layouts for Individual Income Tax Returns.

Part III of Publication 1346 contains Electronic Transmitted Documents (ETD) File Specifications and Record Layouts.

Comments and Suggestions

Please send any comments or suggestions regarding Sections 1-3 to:

Internal Revenue Service
Yudeckia Brothers, SE:W:CAS:SP:ES:I, NCFB C**5-351**
5000 Ellin Road
Lanham, MD 20706

Please send any comments or suggestions regarding Section 12 of Part I to:

Internal Revenue Service
Federal/State Electronic Filing Program
Joyce Colbert, SE:W:CAS:SP:ES:I, NCFB **C5-357**
5000 Ellin Road
Lanham, MD 20706

Please send any comments or suggestions regarding Section 13
(Sub-sections .01, .02, .03, .04, and .09) of Part I to:

Internal Revenue Service
Teara Mitchell, SE:W:CAS:SP:ES:I, NCFB **C5-356**
5000 Ellin Road
Lanham, MD 20706

Please send any comments or suggestions regarding Section 13
(Sub-sections .05, .06, .07, .08) of Part I to:

Internal Revenue Service
Carol Brauzer, SE:W:CAS:SP:ES:I, NCFB C5-**358**
5000 Ellin Road
Lanham, MD 20706

Please send any comments or suggestions regarding the Publication 1346
(except for Sections 1, 2, 3, 12, and 13) to:

Internal Revenue Service
Trena Moody, SE:W:CAS:SP:ES:I, NCFB C5-**373**
5000 Ellin Road
Lanham, MD 20706

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SECTION 1 – DATA COMMUNICATION

Electronic Filers will transmit over the Public Switched Telephone Network or through the internet to the Front End Processing System (FEPS), **also known as Electronic Management System (EMS)** located at the Enterprise Computing Center (ECC) at Memphis, Tennessee and or Martinsburg, West Virginia.

NOTE: IRS plans to discontinue dial-up access to the FEPS by November 2005.

HISTORICAL NOTE: In 1996, IRS began phasing in a UNIX-based Front End Processing Subsystem (FEPS), also known as the Electronic Management System (EMS), at the Enterprise Computing Center (ECC) at Memphis (formerly known as Tennessee Computing Center (TCC)) to eventually replace all of the IBM Series/1 Data Communications Subsystem (DCS). In processing year 1997, the Tennessee Computing Center (TCC) replaced the Series/1 DCS with the new FEPS.

In 1997, the Austin Service Center (AUSC) also began phasing in the FEPS and in 1999 phased out the IBM Series/1. Beginning with PATS 1999, the IBM Series/1 mini-computers were retired from Andover (ANSC), Cincinnati (CSC), and Ogden Service Centers (OSC). Instead of installing the new FEPS in these centers all sites began using the FEPS in the ECC at Martinsburg, WV and Memphis, TN.

The following transmission rules apply:

Processing for 1040 *e-file* in 2005
Tax Year 2005

JANUARY 2006 – OCTOBER 2006 Return Transmissions

If Fed/State or State only return and the State return included is for the following state; OR If Online Federal return only and the taxpayer's address on their Federal return is in the following state:	Return Processing Center Site Designator **and URL**	Error Resolution System Correspondence	e-Help Desk 1-866-255-0654 Send Form(s) 8453/8453-OL to:
Connecticut, Delaware, District of Columbia, Maine, **Maryland**, Massachusetts, New Hampshire, **New Jersey, New York, Pennsylvania, Rhode Island, Vermont, Virginia**, APO/FPO New York	C – Andover **efileA.ems.irs.gov**	Andover	Andover
North Dakota, South Dakota, **Colorado, New Mexico**, Texas, **Nebraska, Kansas, Oklahoma, Iowa, Missouri, Arkansas, Louisiana, Mississippi, Wisconsin**	E – Austin **efileA.ems.irs.gov**	Austin	Austin
Illinois, Minnesota, **Wisconsin, Michigan, Indiana, Ohio, West Virginia**	F – Kansas City **efileB.ems.irs.gov**	Kansas City	Andover
Florida, Tennessee, **Kentucky, North Carolina, South Carolina, Georgia**, APO/FPO Miami Foreign and U.S. Possession addresses, returns containing U.S. Possession forms, Forms 2555/2555-EZ, Forms 8833, Form 8854 or Forms 8891	G – Philadelphia **efileA.ems.irs.gov**	Kansas City	Austin
California, Alaska, **Arizona, Hawaii, Idaho, Montana**, Nevada, **Oregon, Utah**, Washington, Wyoming, APO/FPO San Francisco	H – Fresno **efileB.ems.irs.gov**	Fresno	Austin
If Federal return only and the first two digits of the ERO's Electronic Filing Identification Number (EFIN) are:			
01,02,03,04,05,06,11,13,14,16,**20**,22,23,25,51,52,54,78	C – Andover **efileA.ems.irs.gov**	Andover	Andover
42,43,45,**46,47,48,63,64,71,72**,73,74,75,76,**80,84**,85	E – Austin **efileA.ems.irs.gov**	Austin	Austin
15,31,34,35,**36,37**,38,**39,40,41**,55	F – Kansas City **efile B.ems.irs.gov**	Kansas City	Andover
50,56,57,58,59,60,61,62,65,66,**67**,98	G – Philadelphia **efileA.ems.irs.gov**	Kansas City	Austin
30,33,68,77,81,82,83,86,87,88,91,92,93,94,95,96,99	**H – Fresno efileB.ems.irs.gov**	**Fresno**	**Austin**

*Site Designators are entered in the TRANA Record
Fed/State Participants are shown in bold print

SECTION 1 - DATA COMMUNICATION

After pre-processing on the FEPS, the returns will be routed to their appropriate UNISYS machines at the ECC located at Martinsburg. All inquiries regarding transmission, rejects, problems, **and PATS** should be directed to ANSPC, or AUSPC as appropriate, by calling the toll-free *e*-Help Desk number at 1-866-255-0654. All inquiries regarding PATS should be directed to ANSPC and AUSPC as appropriate, by calling the toll-free *e*-Help Desk number.

NOTE: Transmitters who elect to use high-speed lines or expect to handle a large volume of electronic returns may request to lease their own dedicated line(s) at either the ECC located at Martinsburg. They must arrange to lease and install the lines and purchase modems or routers at both ends. **See Appendix C - Digital Service Information.**

NOTE: Transmitters who wish to file through their Internet Service Provider (ISP) must acquire *e*-file software that incorporates Secure Socket Layer (SSL) with a telnet/s protocol and the interface to the IRS gateway to the FEPS. See Appendix C - Internet Service information.

NOTE: The FEPS uses a menu driven interface. The IRS systems are designed to handle large volume transmissions. The practice of transmitting many small batches saturates the indices and degrades the systems. It is recommended that Internet transmitters should file no more than 500 returns per transmission **in case the session terminates prior to completion.** If fewer than 500 returns are to be transmitted, **it is recommended** these returns be filed not more than once per drain. **(See processing schedule on www.irs.gov)**

Dedicated, leased line transmitters may file up to 10,000 returns per transmission (Return Sequence Numbers 0000-9999); **if fewer** than 10,000 returns, the IRS recommends filing once per drain. Peak filing occurs around the "drain" times, which are posted on the Electronic Filing Bulletin Board System and the *e*-file professional page at www.irs.gov.

(859) 292-0137 - **not** a toll-free call)

To assist transmitters in scripting automated logins and transmissions, see **Appendix F**.

NOTE: Please note that additional text has been added throughout Section 1 which incorporates information retrieved from the Trading Partners Users Manual. The additional text, beginning with Subsection 9, was extensive and does not contain change marks at the end of the lines however, the text is bolded.

SECTION 1 – DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

1. File Transfer Protocols Character Code and File Compression

a. File Transfer Protocols
   (1) FTP (with special permission – see note above)
   (2) XMODEM-1K
   (3) YMODEM-Batch
   (4) ZMODEM

Transmitters may use any telecommunications software that is compatible with the above file transfer protocols.

b. Character Codes
   American Standard Code for Information Interchange (ASCII)

c. File Compression
   COMPRESS
   GZIP (Freeware available from www.gzip.org)

NOTE: IRS does not support WINZIP or PKZIP.

2. TRADING PARTNER/TRANSMITTER INTERFACE (TPI)

The Trading Partner/Transmitter Interface (TPI) of the Front-End Processing Subsystem (FEPS) has two components: the Operating System Interface (OSI) and the Electronic Filing Systems Interface (EFSI). The OSI and EFSI prompts and messages are in upper/lower case. **The delete key (if the TP's terminal emulation software sends X'7F') or simultaneously entering the Control ("Ctrl") and Backspace keys** may be used to correct a mistake while entering the login identification and password, (OSI interface). After successful login, the transmitter can use the Backspace key (also generated by simultaneously entering the Control ("Ctrl") and "h" keys), (EFSI interface). All responses may be in upper or lower case EXCEPT the **login identification and password**, which are case-sensitive and must be entered with the exact case as it appears in the letter with your password and in the Transmitters Profile DataBase (TPDB).

All responses are echoed back except the password. On default prompts, the cursor will be to the right of the **colon and blank** (": ").

3. TRANSMITTER PROFILE DATABASE (TPDB)

The Transmitter Profile DataBase (TPDB) keeps track of the sequence number for the ETIN to date. The sequence number is in the Acknowledgement Reference File Name on the FEPS. The Acknowledgement Reference File Name is composed of MMDDnnnn. The 4-digit sequence number represents the number of the transmissions to date for that ETIN. The Acknowledgement Reference File Name as well as ETIN, Julian Day and 2-digit sequence number for the Julian Day, and FEPS-assigned Global Transaction Key (GTX Key) are linked to your Acknowledgement files and can be searched by the **e-**Help Desk Staff **Assistors** to research the status of a transmission.

SECTION 1 – DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

4. ASYNCHRONOUS COMMUNICATIONS TRANSMITTER INTERFACE

After dialing the assigned telephone number to the FEPS, the transmitter must first enter the carriage return <cr> character, which typically can be generated by simultaneously entering the Control ("Ctrl") and "**m**" keys. This alerts the Operating System to transmit an ASCII login prompt.

NOTE: Turn off call waiting (*70) before logging onto the FEPS to avoid aborted sessions. **(Check with your phone company to verify use of *70 to disable call waiting)**.

5. EXAMPLES

In the examples below, boldface text indicates information sent by the transmitter. The system will echo transmitter input and send a carriage return "**<cr>**", followed by line feed "**<lf>**" after receipt of a "**<cr>**" from the transmitter.

6. SUSPENDED TRANSMITTER

A suspended transmitter will be allowed to log into EMS to continue to receive Acknowledgements, but will not be allowed to transmit. See Section 1-Data Communication .01.**11**.a.

7. VIRUS DETECTION PROCEDURES FOR E-FILED TRANSMISSIONS FOR TRADING PARTNERS

a. Beginning with participants testing in 2003, the Front-End Processing System (FEPS) will scan every transmission.

b. If a virus is detected, FEPS will quarantine the file and immediately put a transmission Suspend Indicator on the Trading Partner (TP)'s profile.

c. While online, the TP (transmitter) will see "SUSPENDED", but will be permitted to pick up Acknowledgement Files.

d. The FEPS will create a Communications Error Message in a Communications Error Acknowledgement File, which will be in XML format, with the message VIRUS DETECTED and the name of the virus.

e. The next time the TP logs in, the TP will receive this ACK file, but will not be able to transmit. The TP can continue to pick up all ACK Files.

f. TP must remove infected data and call the appropriate e-Help Desk (e-HD) at 1-866-225-0654 (toll free) when ready to re-transmit.

g. The e-HD will remove the Suspend Indicator so that the TP can re-transmit the file and begin transmitting new files.

h. If another virus is detected, everything above will happen again.

SECTION 1 – DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

8. LOGON VALIDATION SPECIFICATIONS

a. Transmission Inactivity

Any period of inactivity for 60 seconds will cause the line to be disconnected. It is assumed that the line is bad or that there are problems in transmission, so the line is disconnected to prevent the transmitter from being charged by the long-distance carrier for an inactive open line.

b. Changing File Transfer Protocol Indicator (FTP)

The File Transfer Protocol indicated by the Trading Partner is shown by menu item number 3 in brackets. If the Trading Partner has not specified a protocol, Z-modem is assigned as a default protocol. A Trading Partner can choose menu Item 3 to change protocol.

c. Changing File Compression

The FEPS assigns by default no compression on the file transfer. If the Trading Partner wants to use UNIX compression or GZIP compression, this can be selected from menu Item 4. **See Exhibit 4-11.**

9. IMF TRADING PARTNER (1040 and ETD) SESSION EXAMPLE

The following discussion describes how a Trading Partner (TP) who files Forms 1040 and ETDs will interact with the **FEPS. The figures are formatted for a word processing document and do not necessarily display the exact spacing that is used by the FEPS**.

Note: The password is 8 alphanumeric characters.

The following discussion describes how a TP logs on to the system. When a TP connects to EMS, the "Authorized Use" banner shown in Exhibit 3-1 is displayed.

WARNING! THIS SYSTEM IS FOR AUTHORIZED USE ONLY!

This computer system is the property of the United States Government. The Government may monitor any activity on the system and retrieve any information stored within the system. By accessing and using this system, you are consenting to such monitoring and information retrieval for law enforcement and other purposes. Users should have no expectation of privacy as to communication on or stored within the system, including information stored locally on the hard drive or other media in use within the unit (e.g., floppy disks, tapes, CD-ROM, etc.).

Exhibit 3-1 Authorized Use Banner

.01 IRS Front-end Processing Subsystem (FEPS)

The TP is then prompted for his/her login id and password as shown in Exhibit 3-2. (Note: Not only will the password not be displayed, but also there will be no indication of how many characters the TP has typed).

```
login: 00000
Password:
```

Exhibit 3-2 Login and Password Prompts

a. *SUCCESSFUL LOGIN - NO PASSWORD CHANGE REQUIRED*
If the TP successfully logs on and the TP's password will expire in seven days or less, then the message shown in Exhibit 3-3 is displayed and processing continues. (Note that "N" will be replaced by the number of days remaining until the password must be changed).

```
Password must be changed in N day(s).
```

Exhibit 3-3 Password Change in N Days

If there are more than seven days until the password expires, then processing continues as described in Section 1-Data Communication .01.9.e.

b. *SUCCESSFUL LOGIN - PASSWORD CHANGE REQUIRED*
There are times when a TP correctly supplies his/her login id and password, but is required to change his/her password before proceeding. These include:

- **the TP first logs in**
- **the TP's current password has expired**
- **the TP's password has been reset by an EMS system administrator as a result of the TP contacting their Home Submission Processing Center (SPC) EMS e-Help Desk**

When any of these situations occur, the TP is prompted to enter a new password and to confirm his/her new password by re-entering it as shown in Exhibit 3-4.

```
Enter new password:
Re-enter new password:
```

Exhibit 3-4 New Password Prompts

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP's responses meet the rules for changing the password (refer to Appendix G for rules regarding passwords), the password is changed and the message shown in Exhibit 3-5 is displayed. The TP will subsequently use the new password to log into either EMS processing center. Processing then continues as described in Section 1-Data Communication .01.9.e.

```
Password changed.
```

Exhibit 3-5 Password Change Confirmation

However, if the TP's responses to the password prompts do not meet the rules for changing the password, then an error message is displayed. A TP is given at most three tries to change his/her password.

If the TP does not enter the same password in response to the "Enter new password" and "Re-enter new password" prompts, then the password is not changed and the message shown in Exhibit 3-6 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her new password as shown in Exhibit 3-4. If this is the third unsuccessful attempt, then the TP is disconnected.

```
New passwords don't match.
```

Exhibit 3-6 Unmatched New Passwords Message

If the TP enters a new password that does not meet the rules, then the password is not changed and the message shown in Exhibit 3-7 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her new password as previously shown in Exhibit 3-4. If this is the third unsuccessful attempt, the TP is disconnected.

```
Password rule(s) have not been met.
```

Exhibit 3-7 Password Rule Violation Message

If the TP has concurrent sessions, only one can change the password. If the TP attempts to change his/her password in more than one session, only one will be allowed and the message shown in Exhibit 3-8 is displayed to the other session(s) and the TP is disconnected.

```
Login failed.  Another session is trying to change the password.
```

Exhibit 3-8 Another Login Session Changing Password Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

If a system error occurs during the change password operation, the password may or may not be changed. The message shown in Exhibit 3-9 is displayed and the TP is disconnected. The TP may need to try both his/her old and new passwords on his/her next login.

```
System error.
```

Exhibit 3-9 System Error Message

c. Unsuccessful Logon

After each unsuccessful login attempt due to the TP entering an incorrect login id or password, the system displays the message shown in Exhibit 3-10.

```
Login incorrect
```

Exhibit 3-10 Login Incorrect Message

After each unsuccessful login attempt, the system displays "Login incorrect." After three consecutive unsuccessful login attempts, the TP is disconnected. After six consecutive unsuccessful login attempts (in two or more consecutive sessions) the TP's account is disabled. Once the account has been disabled, any attempt to login to the account causes the system to display the message "This account is currently disabled" and the login attempt fails. If this happens, the TP should contact the Home Submission Processing Center (SPC) EMS Help Desk.

```
This account is currently disabled.
```

Exhibit 3-11 Disabled Account Message

d. EMS Unavailable

If the EMS application is not available when the TP attempts to login, one of two messages is displayed after the login id and password prompts. If EMS is unavailable because of scheduled down time, the message shown in Exhibit 3-12 is displayed and the TP is disconnected.

```
EFS is currently unavailable. Additional information may be
available on IRS quick alerts.
```

Exhibit 3-12 EFS Unavailable Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the EMS application is unavailable for unscheduled reasons, the message shown in Exhibit 3-13 is displayed and the TP is disconnected.

```
EFS is busy.  Wait at least 10 minutes, then retry.
```

Exhibit 3-13 EFS Busy Message

e. EMS Main Menu Processing

Once the TP has successfully completed the login process (including changing his/her password, if necessary), the "last login" message is displayed as shown in the Exhibit 3-14.

```
Last login: Tue Sep 4 10:39:31 from computername
```

Exhibit 3-14 Last Login Message

The "Official Use" banner shown in Exhibit 3-15 is then displayed.

```
-------------------------------------------------------
             F O R   O F F I C I A L   U S E   O N L Y

                       #    #####    ####
                       #    #    #  #
                       #    #    #   ####
                       #    #####        #
                       #    #   #   #    #
                       #    #    #   ####

                     U.S. Government computer

             F O R   O F F I C I A L   U S E   O N L Y
-------------------------------------------------------
```

Exhibit 3-15 "Official Use" Banner

.01 IRS Front-end Processing Subsystem (FEPS) continued

Next the Main Menu is displayed. The list of choices depends on whether the TP is a State TP or not. The Main Menu for non-State TPs is shown in Exhibit 3-16 while the Main Menu for State TPs is shown in Exhibit 3-17. Since most TPs are not State TPs the Main Menu exhibits in the remainder of this document except for Section 1-Data Communication .01.15 will look like Exhibit 3-16.

From the Main Menu, the non-State TP can now choose to receive acknowledgment files and transmit a file, change the protocol and/or compression settings, request a Transmission Status Report, change his/her password, or end the session. Whenever the TP completes a process initially selected from the Main Menu other than Logoff, he/she is returned to the Main Menu screen.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password

Enter your choice:
```

Exhibit 3-16 Initial Main Menu for Non-State TP

From the Main Menu, the State TP can now choose to receive acknowledgment files and transmit a State Ack file, change the protocol and/or compression settings, request a Transmission Status Report, change his/her password, request the State Return Menu to perform the State functions described in Section 1-Data Communication .01.9.e., or end the session. Whenever the State TP completes a process initiated by menu items 2-6, he/she is returned to the Main Menu screen. Whenever the State TP chooses to exit the State Return Menu, he/she is returned to the Main Menu.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Shown State Return Menu

Enter your choice:
```

Exhibit 3-17 Initial Main Menu for State TP

.01 IRS Front-end Processing Subsystem (FEPS) continued

For all TPs, the current file transfer protocol is displayed in brackets next to the "Change File Transfer Protocol" menu item. Likewise, the TP's current compression method is displayed in brackets next to the "Change Compression Method" menu item. The possible file transfer protocols and compression method values are identified in

Section 1-Data Communication .01.10.a-b., where the "File Transfer Protocols" and "File Compression Methods" menus are discussed.

It should be noted that a TP's initial compression method is "NONE." Since the EMS does not auto-sense compressed files, a TP must select a compression method before submitting compressed files. If the TP has selected a compression method, his/her acknowledgment files and Transmission Status Report are compressed and returned using the selected compression method.

At any prompt, if the TP does not respond in 60 seconds the following message is displayed: "DISCONNECTING FROM EFS." and the TP is disconnected.

If the TP enters a character that is not one of the listed number choices, i.e., is not 1-6 for non-State TPs or is not 1-7 for State TPs, then an invalid menu selection message along with the Main Menu is displayed. An example is provided in Exhibit 3-18. If the TP fails to make a valid selection in three attempts, the TP is disconnected.

```
     MAIN MENU

     1) Logoff
     2) Receive/Send File(s)
     3) Change File Transfer Protocol [ZMODEM]
     4) Change Compression Method [NONE]
     5) Request Transmission Status Report
     6) Change Password

Enter your choice:  8


Invalid menu selection.  Try again.

     MAIN MENU

     1) Logoff
     2) Receive/Send File(s)
     3) Change File Transfer Protocol [ZMODEM]
     4) Change Compression Method [NONE]
     5) Request Transmission Status Report
     6) Change Password

Enter your choice:
```

Exhibit 3-18 Invalid Main Menu Selection

10. CHANGING SETTINGS

This section explains how to change the TP's communication protocol and compression settings.

a. Changing the Transmission Protocol

To change the transmission protocol, the TP chooses "Change File Transfer Protocol" as shown in Exhibit 4-1.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password

Enter your choice:  3
```

Exhibit 4-1 Choosing Change File Transfer Protocol

When the TP chooses "Change File Transfer Protocol," the menu shown depends on whether or not the TP has been approved to use the FTP protocol (see Appendix C for FTP usage). If the TP cannot use the FTP protocol, the menu shown in Exhibit 4-2 is displayed. Brackets frame the TP's current file transfer protocol. The TP's initial setting is "ZMODEM."

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH

Enter your choice:
```

Exhibit 4-2 Initial File Transfer Protocol Menu Display without FTP

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP has been approved to use the FTP protocol, he/she must provide certain configuration information to the IRS before being able to use FTP. Once the TP's FTP configuration information has been added to the EMS system, then the menu shown in Exhibit 4-3 is displayed.

```
                FILE TRANSFER PROTOCOLS MENU

            1) Return to MAIN MENU
            5) [ZMODEM]
            6) XMODEM-1K
            7) YMODEM BATCH
            8) FTP

          Enter your choice:
```

Exhibit 4-3 Initial File Transfer Protocol Menu Display with FTP

The TP can change the protocol or return to the Main Menu. Exhibit 4-4 demonstrates the TP changing his/her file transfer protocol to FTP.

```
          FILE TRANSFER PROTOCOLS MENU

          1) Return to MAIN MENU
          2) [ZMODEM]
          3) XMODEM-1K
          4) YMODEM BATCH
          5) FTP

     Enter your choice: 5
```

Exhibit 4-4 Changing File Transfer Protocol to FTP

After the TP selects a protocol, the Main Menu is redisplayed with the selected protocol in brackets as shown in Exhibit 4-5. This protocol setting is saved and is used for all future incoming/outgoing file transfers unless the TP changes the protocol again.

```
          MAIN MENU

          1) Logoff
          2) Receive/Send File(s)
          3) Change File Transfer Protocol [FTP]
          4) Change Compression Method [NONE]
          5) Request Transmission Status Report
          6) Change Password

     Enter your choice:
```

Exhibit 4-5 Redisplay of Main Menu after Protocol Change

.01 IRS Front-end Processing Subsystem (FEPS) continued

While in the File Transfer Protocols Menu, any character other than one of the menu number choices is considered invalid (as shown in Exhibit 4-6).

```
FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH
5) FTP

Enter your choice:  0
```

Exhibit 4-6 Invalid File Transfer Protocol Menu Selection

If the TP enters an invalid character, an invalid menu selection message along with the File Transfer Protocols Menu is displayed as shown in Exhibit 4-7. If the TP fails to make a valid selection in three attempts, the TP will be disconnected.

```
Invalid menu selection.  Try again.

FILE TRANSFER PROTOCOLS MENU

1) Return to MAIN MENU
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH
5) FTP

Enter your choice:
```

Exhibit 4-7. Invalid File Transfer Protocol Menu Selection Error Message

After the TP chooses a valid option from the File Transfer Protocols Menu or chooses "Return to MAIN MENU," the Main Menu is redisplayed with the newly chosen protocol in brackets (Exhibit 4-8).

```
MAIN MENU

1.  Logoff
2.  Receive/Send File(s)
3.  Change File Transfer Protocol [FTP]
4.  Change Compression Method [NONE]
5.  Request Transmission Status Report
6.  Change Password

Enter your choice:
```

Exhibit 4-8 Redisplay of Main Menu after Protocol Change

The TP can choose any menu item to continue or choose Logoff to end the session.

.01 IRS Front-end Processing Subsystem (FEPS) continued

b. Changing the Compression Method

To change the compression method, the TP chooses "Change Compression Method" from the Main Menu as shown in Exhibit 4-9.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password

Enter your choice:  4
```

Exhibit 4-9 Choosing Change Compression Method

The File Compression Methods Menu is displayed as shown in Exhibit 4-10. Brackets frame the current compression method. The two supported compression methods are gzip (a freeware program available at www.gzip.org) and compress (a Unix compression utility).

```
FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice:  3
```

Exhibit 4-10 Initial File Compression Methods Menu Display

The TP can change his/her compression method or return to the Main Menu. Exhibit 4-11 demonstrates the TP changing his/her compression method to gzip.

```
FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice:  3
```

Exhibit 4-11 Changing Compression Method to GZIP

.01 IRS Front-end Processing Subsystem (FEPS) continued

After the TP chooses a compression method, the Main Menu is redisplayed with the selected method framed by brackets as shown in Exhibit 4-12. This compression method setting is saved and is used for all future incoming/outgoing file transfers unless the TP changes the compression method again. The TP's initial setting is "None." Before using compression, the TP must select a method from the File Compression Methods Menu. (If, after choosing the compression method, the TP sends a file and EMS fails to decompress it, the file is rejected and an error acknowledgment is sent to the TP. Refer to Appendix B for the format of this error acknowledgment).

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password

Enter your choice:
```

Exhibit 4-12 Main Menu Display After Change Compression Method Menu

While in the File Compression Methods Menu, any character other than one of the menu number choices is considered invalid shown in Exhibit 4-13.

```
FILE COMPRESSION METHODS MENU

1) Return to MAIN MENU
2) [None]
3) GZIP
4) COMPRESS

Enter your choice:  5
```

Exhibit 4-13 Invalid File Compression Menu Selection

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP enters an invalid character, an invalid menu selection message along with the File Compression Methods Menu is displayed as shown in Exhibit 4-14. If the TP fails to make a valid selection in three attempts, the TP is disconnected.

```
Invalid menu selection.  Try again.

     FILE COMPRESSION METHODS MENU

     1) Return to MAIN MENU
     2) None
     3) [GZIP]
     4) COMPRESS

Enter your choice:
```

Exhibit 4-14 Invalid File Compression Methods Menu Selection Response

After the TP chooses a valid option from the File Compression Methods Menu or chooses "Return to MAIN MENU," the Main Menu is redisplayed with the newly chosen compression method in brackets (Exhibit 4-15).

```
     MAIN MENU

     1) Logoff
     2) Receive/Send File(s)
     3) Change File Transfer Protocol [FTP]
     4) Change Compression Method [GZIP]
     5) Request Transmission Status Report
     6) Change Password

Enter your choice:
```

Exhibit 4-15 Main Menu Display After Change Compression Method Menu

The TP can now choose any menu item to continue or choose Logoff to end the session.

.01 IRS Front-end Processing Subsystem (FEPS) continued

11. RECEIVING ACKNOWLEDGMENTS

From the Main Menu, the TP receives acknowledgment files and/or transmits a file by choosing "Receive/Send File(s)." This section discusses receiving acknowledgment files, and Section 1-Data Communication .01.12. discusses sending files to the EMS System.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password

Enter your choice:  2
```

Exhibit 5-1 Choosing Receive/Send File(s)

When the TP chooses the "Receive/Send File(s)" menu item, the EMS TP Interface software checks to see if there are acknowledgment files to be sent to the TP. If there are no acknowledgment files, the message in Exhibit 5-2 is displayed and processing continues as discussed in Section 1-Data Communication .01.12. This allows TPs to submit files even if there are no acknowledgment files waiting delivery.

```
Number of Acknowledgment File(s) in outbound mailbox: 000
```

Exhibit 5-2 Zero Acknowledgment File Display

If there are acknowledgment files, the text shown in Exhibit 5-3 is displayed. The message shows the number of acknowledgment files waiting delivery to the TP. All acknowledgment files waiting delivery to the TP are delivered before the TP can submit a file. The count of acknowledgment files is updated every time the TP selects item 2) Receive/Send File(s), from the Main Menu. Additional acknowledgment files that were generated during the session are reflected in this count.

```
Number of Acknowledgment File(s) in outbound mailbox: 003

Are you ready to receive files? Y/[N]: Y or y
```

Exhibit 5-3 One or More Acknowledgment Files Display

If the TP enters anything other than "Y" or "y," the Main Menu as shown in Exhibit 5-1 is redisplayed. If the TP fails to respond affirmatively three consecutive times he/she is disconnected.

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP responds to the prompt affirmatively, a message notifying the TP that the file transfer is about to begin is displayed. The message depends on the protocol being used. For Zmodem, Xmodem or Ymodem, the message in Exhibit 5-4 is displayed. For FTP, the message shown in Exhibit 5-5 is displayed. The file transfer begins after the appropriate notice.

```
EFS ready for modem download.
```

Exhibit 5-4 Modem Download Notice

```
Putting File(s) by FTP.
```

Exhibit 5-5 FTP "Putting Files" Notice

All acknowledgment files are sent as separate files. If the TP is also using compression, each file is separately compressed. (See Appendix A for a description of acknowledgment file names).

If the TP interface software detects that the transmission did not complete successfully, the message in **Exhibit 5-6** is displayed followed by the Main Menu (**Exhibit 5-1**). If this happens three times in a row, the TP will be disconnected.

```
Error transmitting Acknowledgement File(s).
```

Exhibit 5-6 Acknowledgment File Transmission Error Message

If the TP interface software does not detect an error, the message shown in **Exhibit 5-7** is displayed.

```
Acknowledgement File(s) transmission complete.
```

Exhibit 5-7 Acknowledgement File Transmission Complete Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

a. Suspended Transmitter Message

Next, the TP is asked if he/she wants to send a file. Section 6 discusses sending files. After the receive acknowledgment process has completed, if the TP has been suspended, he/she is not allowed to transmit new files. Instead, the message "SUSPENDED TRANSMITTER/ETIN" is displayed, and the TP is disconnected from EMS (Exhibit 5-8).

```
SUSPENDED TRANSMITTER/ETIN.
Disconnecting from EFS.
```

Exhibit 5-8 Suspended TP Message

A suspended transmitter is allowed to log on to the EMS to continue to receive Acknowledgements but not allowed to transmit. Suspension occurs for the following reasons:

- **Submission of a file with a virus (refer to Appendix B)**
- **Suspension by tax examiner for procedural reasons**

Should this occur, the TP must contact the Home SPC EMS e-Help Desk to inquire about of the suspended status.

12. SENDING FILES

This section describes the process of transmitting files to EMS. It details the messages and prompts for TPs registered as both reporting agents and transmitters, as reporting agents only, and as transmitters only. Processing differs depending on what roles the TP is registered for and what role the TP is using to send the current file.

TPs execute the process discussed here after receiving their acknowledgment files as described in Sub-Section 01.11.

- Starting the Send Process, Section 01.12.a
- TP Registered as Both Reporting Agent and Transmitter, Section 01.12.b
- Sending as Transmitter, Section 01.12.c
- Sending as Reporting Agent, Section 01.12.d

It is important to note the differences in the "Sending Files" screens based on a combination of the TP registration and the mode in which the file is being sent. When a TP is registered as both a transmitter and reporting agent, an additional prompt is displayed to determine how the TP is submitting the current file. Whenever the TP is acting as a reporting agent, there is an additional prompt asking for the reporting agent PIN.

.01 IRS Front-end Processing Subsystem (FEPS) continued

a. Starting the Send Process

After the receive acknowledgements process has completed, or if there are no acknowledgment files to receive, the TP is asked if he/she wants to send a file as shown in Exhibit 6-1.

```
Do you want to send a file? Y/[N]: Y or y
```

Exhibit 6-1 Send Tax Return File Prompt

If the TP enters anything other than "Y" or "y," the Main Menu as shown in Exhibit 5-1 is redisplayed. If there are no acknowledgment files for the TP to receive and the TP fails to respond affirmatively three times in a row, the TP is disconnected.

Otherwise, the next prompt depends on the file transfer protocol being used. If the TP is using Zmodem, Ymodem, or Xmodem, he/she is prompted to start the file transfer as shown in Exhibit 6-2.

```
Enter an upload command to your modem program now.
```

Exhibit 6-2 Modem Upload Prompt

If the TP is using the FTP protocol, he/she is prompted to supply a file name as shown in Exhibit 6-3. After supplying the file name the TP is notified that the FTP transfer is beginning. This notice is also shown in Exhibit 6-3.

```
Enter the LOCAL name of the file you are sending from your
system: myfile

Getting file by FTP.
```

Exhibit 6-3 FTP File Name Prompt

If the TP responds to the filename prompt in Exhibit 6-3 with only a carriage return (<CR>), then the notice shown in Exhibit 6-4 is displayed. If the TP responds with only a <CR> three times in a row, the TP is disconnected.

```
Invalid file name.

Enter the LOCAL name of the file you are sending from your
system: <CR>
```

Exhibit 6-4 Invalid File Name Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

Once the TP has been notified that the file transfer is beginning (Exhibit 6-2 or 6-3), the TP has 60 seconds to begin his/her file transfer. If the EMS does not receive at least part of the TP's file within 60 seconds, the TP is disconnected.

If the TP Interface software detects that the transmission did not complete successfully, the message in Exhibit 6-5 is displayed followed by the Main Menu. If this happens three consecutive times, the TP is disconnected.

```
Error receiving file.  You must send it again.
```

Exhibit 6-5 Transmission Receipt Error Message

If the TP Interface software does not detect an error, the prompts displayed vary depending on how the TP is registered and how the TP is sending the file (as either transmitter or reporting agent). These prompts are described in the sections below. See Section 1-Data Communication .01.12 for a description of TP registration types.

b. TP Registered as Both Reporting Agent and Transmitter

If a TP is registered as both a transmitter and a reporting agent, the query in Exhibit 6-6 is displayed.

```
Are you submitting this file as a reporting agent? Y/[N]: N or n
```

Exhibit 6-6 Reporting Agent Query

All 1040 Transmitters must enter "N" or "n". If the TP responds with "N" or "n," processing continues as in Section 1-Data Communication .01.12.c, Sending as Transmitter. If the TP responds with "Y" or "y" to the prompt, processing continues as in Section 1-Data Communication .01.12.d, Sending as Reporting Agent.

See Section 1-Data Communication .01.17, Exhibits 11-2 and 11-3 for examples of a complete session where TPs can be both a transmitter and a reporting agent.

.01 IRS Front-end Processing Subsystem (FEPS) continued

c. Sending as Transmitter

When a TP is registered only as a Transmitter or has answered "N" or "n" to the prompt shown in Exhibit 6-6, processing continues as follows.

If the TP Interface software does not detect an error, the transmission confirmation message shown in Exhibit 6-7 is displayed followed by the Main Menu (Exhibit 6-8). If the TP hangs up without receiving the confirmation message, there is no guarantee that the EMS will process the file(s).

The transmission confirmation message contains the Global Transaction Key (GTX Key) and the reference file name. The GTX Key is the unique identifier assigned by the EMS to the file sent by the TP, and is used to track the processing of the file and its subsequent acknowledgment. The reference file name is used when constructing the name of the acknowledgment file delivered to the TP. (See Appendix A for a description of the GTX Key and its relationship to the reference file name.)

```
Transmission file has been received with the following GTX Key:

        S20041020123423.1700                10200001
```

Exhibit 6-7 Transmission Confirmation Message Display

The Main Menu is displayed again as shown in Exhibit 6-8. The TP can choose any menu item to continue or Logoff to end the session.

```
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [FTP]
        4) Change Compression Method [GZIP]
        5) Request Transmission Status Report
        6) Change Password

    Enter your choice:
```

Exhibit 6-8 Main Menu Display

See **Section 1-Data Communication .01.17**, Exhibit 11-1 for an example of a complete session where TP is registered only as a transmitter.

.01 IRS Front-end Processing Subsystem (FEPS) continued

d. SENDING AS REPORTING AGENT

When a TP is registered only as a reporting agent or has answered "Y" or "y" to the prompt shown in Exhibit 6-6, processing continues as follows.

If the TP Interface software does not detect an error, the jurat is displayed along with a prompt for the TP signature as shown in Exhibit 6-9.

```
-------------------------------------------------------
|  Under penalties of perjury, I declare that to the   |
|  best of my knowledge and belief the tax returns     |
|  being submitted electronically in the file          |
|  identified as follows:                              |
|                                                      |
|     IRS Generated GTX Key                            |
|   ---------------------                              |
|     S20041020123423.1700                             |
|                                                      |
|  are true, correct and complete, and I have filed    |
|  Reporting Agent Authorizations for Magnetic Tape/   |
|  Electronic Filers (Forms 8655) with the IRS for all |
|  tax returns being submitted.                        |
-------------------------------------------------------

You make the above declaration by entering the Personal
Identification Number ("PIN") assigned to you for the
purpose of signing these tax returns.  This will be your
signature.


Please enter PIN to sign the tax return(s): mypin
```

Exhibit 6-9 Jurat Display and PIN Prompt

If the TP enters an invalid PIN, the message shown in Exhibit 6-10 is displayed. If the TP does not successfully sign the jurat in three tries, then the TP is disconnected.

```
Invalid PIN.
```

Exhibit 6-10 Invalid PIN Notice

After the TP has successfully signed the jurat, the transmission confirmation message is displayed as shown in Exhibit 6-11. The transmission confirmation message contains the Global Transaction Key (GTX Key) and the reference file name. The GTX Key is the unique identifier assigned by the EMS to the file sent by the TP, and is used to track the processing of the file and its subsequent acknowledgment. The reference file name is used when constructing the name of the acknowledgment file delivered to the TP. (See Appendix A for a description of the GTX Key and its relationship to the reference file name).

```
Transmission file has been received with the following GTX
key:

   S20041020123423.1700                      10200001
```

Exhibit 6-11 Transmission Confirmation Message Display

The Main Menu is displayed again as shown in Exhibit 6-12. The TP can choose any menu item to continue or Logoff to end the session.

```
        MAIN MENU

        1)   Logoff
        2)   Receive/Send File(s)
        3)   Change File Transfer Protocol [FTP]
        4)   Change Compression Method [GZIP]
        5)   Request Transmission Status Report
        6)   Change Password

    Enter your choice:
```

Exhibit 6-12 Redisplay of Main Menu

See **Section 1-Data Communication .01.17,** Exhibit 11-4 for an example of a complete session where the TP is registered only as a reporting agent.

13. REQUEST TRANSMISSION STATUS REPORT

A Transmission Status Report may be requested from the Main Menu shown in Exhibit 7-1. Examples of Transmission Status Reports are contained in Appendix D. A transmission status report will show the status of all transmissions submitted by the TP since 12:00 a.m. five days ago. For State TPs the report also shows the status of all state acknowledgments that have been received and redirected to other TPs since 12:00 a.m. five days ago. Only one report may be requested per TP session. The report is returned to the TP in an HTML format file that is suitable for viewing with a Web browser after the TP session completes.

```
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [FTP]
        4) Change Compression Method [GZIP]
        5) Request Transmission Status Report
        6) Change Password

    Enter your choice:  5
```

Exhibit 7-1 Choosing Request Transmission Status Report

.01 IRS Front-end Processing Subsystem (FEPS) continued

When the TP chooses the "Request Transmission Status Report" menu item, a message notifying the TP that the report transfer is about to begin is displayed. The message depends on the protocol being used. For Zmodem, Xmodem, or Ymodem, the message in **Exhibit 7-2** is displayed. For FTP, the message shown in **Exhibit 7-3** is displayed. The file transfer will begin after the appropriate message.

```
EFS ready for Report download.
```

Exhibit 7-2 Modem Download Message

```
Putting Report by FTP.
```

Exhibit 7-3 FTP "Putting Report File" Message

If the TP has selected compression, the report is compressed. (See Appendix D for a description of Transmission Status Report file names.)

If the TP Interface software detects that the transmission did not complete successfully, the message in **Exhibit 7-4** is displayed followed by the Main Menu. If this happens three times in a row, the TP is disconnected.

```
Error transmitting Report File.
```

Exhibit 7-4 Report File Transmission Error Message

If the TP Interface software does not detect an error, the message shown in Exhibit 7-5 is displayed.

```
Report File transmission complete.
```

Exhibit 7-5 Report File Transmission Complete Message

After the file transfer has completed, the Main Menu is redisplayed.

TPs can make only one report request per session. If the TP tries to request a report again, the message shown in Exhibit 7-6 is displayed followed by the Main Menu. If this happens three times in a session, the TP is disconnected.

```
Only one Report request allowed.
```

Exhibit 7-6 Report Request Error

.01 IRS Front-end Processing Subsystem (FEPS) continued

14. CHANGING PASSWORD

TPs are responsible for maintaining their passwords. When a TP changes his/her password at one EMS processing center, it will be propagated to the other EMS processing center. Therefore, a TP should only execute the change password procedures once per new password.

To change his/her password, the TP chooses "Change Password" as shown in Exhibit 8-1.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password

Enter your choice:  6
```

Exhibit 8-1 Choosing "Change Password"

The TP is then prompted to enter his/her current password and to enter his/her new password twice as shown in Exhibit 8-2. Not only will the passwords not be displayed, but also there will be no indication of how many characters the TP has typed. The new password must meet the rules described in Appendix G.

```
Enter current password:
Enter new password:
Re-enter new password:
```

Exhibit 8-2 Current and New Password Prompts

If the TP's responses meet the rules for changing the password, the password is changed and the message shown in Exhibit 8-3 is displayed. The TP will now use the new password to log into any EMS processing center. The Main Menu is then redisplayed as shown in Exhibit 8-4.

```
Password changed.
```

Exhibit 8-3 Password Change Confirmation

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password

Enter your choice:
```

Exhibit 8-4 Redisplay of Main Menu

If the TP's responses to the password prompts do not meet the rules for changing the password, then an error message is displayed. A TP is given at most three tries per session to change his/her password.

If the TP incorrectly enters his/her current password, the password is not changed and the message shown in Exhibit 8-5 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 8-2. If this is the third unsuccessful attempt, then the Main Menu is redisplayed as previously shown in Exhibit 8-4.

```
Incorrect current password.
```

Exhibit 8-5 Incorrect Current Password Message

If the TP does not enter the same password in response to the "Enter new password" and "Re-enter new password" prompts, then the password is not changed and the message shown in Exhibit 8-6 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 8-2. If this is the third unsuccessful attempt, then the Main Menu is redisplayed as previously shown in Exhibit 8-4.

```
New passwords don't match.
```

Exhibit 8-6 Unmatched New Passwords Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the TP enters a new password that does not meet the rules identified in Appendix G, then the password is not changed and the message shown in Exhibit 8-7 is displayed. If the TP has unsuccessfully attempted to change his/her password less than three times, he/she is prompted for his/her current and new passwords as previously shown in Exhibit 8-2. If this is the third unsuccessful attempt, then the Main Menu is redisplayed as shown in Exhibit 8-4.

```
Password rule(s) have not been met.
```

Exhibit 8-7 Password Rule Violation Message

If it has been less than seven days since the last time the TP changed his/her password, then the password is not changed and the message shown in Exhibit 8-8 is displayed. The TP is then returned to the Main Menu as previously shown in Exhibit 8-4. If it has been less than seven days and the TP needs to change his/her password, he/she should contact his/her Home SPC EMS e-Help Desk.

```
Less than 7 days from last change. Password not changed.
```

Exhibit 8-8 Less Than 7 Days Message

If the TP has concurrent sessions, only one can change the password. If the TP attempts to change his/her password in more than one session, only one will be allowed and the message shown in Exhibit 8-9 is displayed to the other session(s). After this message is displayed, the TP is returned to the Main Menu as previously shown in Exhibit 8-4.

```
Password not changed. Another session is trying to change the
password.
```

Exhibit 8-9 Another Session Changing Password Message

If a system error occurs during the change password operation, the password may or may not be changed. The messages shown in Exhibit 8-10 are displayed and the TP's session is terminated. The TP may need to try both his/her current and new passwords on his/her next login.

```
System error.

DISCONNECTING FROM EFS.
```

Exhibit 8-10 System Error and Disconnecting Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

The TP can only choose the "Change Password" menu item once during a session. If the TP chooses the "Change Password" menu item more than once, the message shown in Exhibit 8-11 is displayed. If this happens three times in a session, the TP is disconnected; otherwise the Main Menu is redisplayed as previously shown in Exhibit 8-4.

```
Can only choose Change Password once.
```

Exhibit 8-11 Change Password Once Message

Except in the case of a system error the Main Menu is displayed as previously shown in Exhibit 8-4 after the TP completes the change password process whether or not he/she was successful.

15. EXECUTING THE STATE RETURN MENU

When the trading partner is a State TP that can retrieve state return data, the Main Menu includes an additional option, "Show State Return Menu." The State TP chooses "Show State Return Menu" to retrieve state return data, reset state return files, or to generate a report.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [NONE]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu

Enter your choice:
```

Exhibit 9-1 Main Menu with Show State Return Menu Option

.01 IRS Front-end Processing Subsystem (FEPS) continued

a. State Return Menu Unavailable

If the State TP selects "Show State Return Menu" from the Main Menu, and the State Return Menu is unavailable, one of two messages is displayed. If the State Return Menu is unavailable because of a scheduled down time, the message shown in Exhibit 9-2 is displayed and the State TP is returned to the Main Menu.

```
State Return Menu is currently unavailable.
Additional information may be available on IRS quick alerts.

     MAIN MENU

     1) Logoff
     2) Receive/Send File(s)
     3) Change File Transfer Protocol [ZMODEM]
     4) Change Compression Method [NONE]
     5) Request Transmission Status Report
     6) Change Password
     7) Show State Return Menu

Enter your choice:  7
```

Exhibit 9-2 State Return Menu Unavailable Message

If the State TP chooses "Show State Return Menu" from the Main Menu and the State Return Menu is busy, the message as shown in Exhibit 9-3 is displayed and the State TP is returned to the Main Menu.

```
State Return Menu is busy. Wait at least 10 minutes, then retry.

     MAIN MENU

     1) Logoff
     2) Receive/Send File(s)
     3) Change File Transfer Protocol [ZMODEM]
     4) Change Compression Method [NONE]
     5) Request Transmission Status Report
     6) Change Password
     7) Show State Return Menu

Enter your choice:  7
```

Exhibit 9-3 State Return Menu Busy Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

b. STATE RETURN MENU

When the State TP chooses "Show State Return Menu" from the Main Menu, the State Return Menu shown in Exhibit 9-4 is displayed.

```
STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-4 State Return Menu

If the State TP enters a character that is not one of the listed number choices, then an invalid menu selection message along with the State Return Menu is displayed as shown in Exhibit 9-5. If the State TP fails to make a valid selection from the State Return Menu in three attempts, the State TP is disconnected.

```
Invalid menu selection.  Try again.

STATE RETURN MENU

1) Return to MAIN MENU
2) Reset State File
3) Request State Files to Download Report
4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-5 Invalid Menu Selection Message

After the State TP completes tasks on the State Return Menu and chooses "Return to MAIN MENU," the Main Menu is redisplayed (Exhibit 9-1). The State TP can continue selecting menu options or choose "Logoff" from the Main Menu to end the session.

c. Resetting A State File

When the State TP chooses "Reset State File" from the State Return Menu, the State TP is asked to enter the state file sequence number as shown in Exhibit 9-6.

```
Enter State File sequence number or press Enter to return to menu:
```

Exhibit 9-6 Reset State File Prompt

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the State TP depresses "Enter" without entering a state file sequence number, the State TP is returned to the State Return Menu (Exhibit 9-4). If the State TP enters a non-numeric entry, the State TP is returned to the State Return Menu after being informed of an invalid file sequence number entry as shown in Exhibit 9-7. If the State TP fails to enter a valid state file sequence number in three attempts, the State TP is disconnected.

```
Invalid file sequence number.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-7 Invalid File Sequence Number Message

If the State TP enters a valid state sequence number and the state file is successfully reset so that the state can download the file, a reset message is displayed that contains the state filename as shown in Exhibit 9-8.

```
Flag reset to allow downloading of requested State File
<filename>.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-8 State File Reset Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

If an error is detected when trying to reset the state file, one of the following messages is displayed followed by the State Return Menu (Exhibits 9-9, 9-10, 9-11, or 9-12):

```
Unable to locate requested State File <filename>.
State File <filename> not reset.
Please contact the IRS e-Help Desk for assistance.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-9 Unable to Locate State File Message

OR

```
System indicates requested State File <filename> has not been
sent.
State File <filename> not reset.
Please contact the IRS e-Help Desk for assistance.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-10 State File not Sent Message

OR

```
System indicates requested State File <filename> is in use.
State File <filename> not reset.
Please contact the IRS e-Help Desk for assistance.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-11 State File in Use Message

OR

```
Unable to locate information for requested State File
<filename>.
State File <filename> not reset.
Please contact the IRS e-Help Desk for assistance.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-12 Unable to Locate State File Information Message

If the State TP encounters errors three consecutive times when trying to reset the state file, the State TP is disconnected.

If the State TP reaches the limit for the number of state files that can be reset in one State Return Menu session (10 is the limit), and the State TP selects "Reset State File" from the State Return Menu, the message shown in Exhibit 9-13 is displayed followed by the State Return Menu.

```
Only ten State Files can be reset in one session.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-13 Ten State Files Reset Limit Message

d. Requesting a State Files to Download Report

Previously this report was automatically displayed during the state data retrieval session. When the State TP chooses "Request State Files to Download Report" from the State Return Menu and no state files are available to send to the State TP, the message shown in Exhibit 9-14 is displayed followed by the State Return Menu. If this happens three times in a row, the State TP is disconnected.

```
No State Files to download. No Report is available.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-14 No State Files to Download Report Message

When the State TP chooses "Request State Files to Download Report" from the State Return Menu, and there are state files to download, the State Files Download Report is transmitted to the State TP using the current default file transfer protocol and the compression method settings displayed on the Main Menu. A message notifying the State TP that the report transfer is about to begin is displayed. For Zmodem, Xmodem, or Ymodem, the message in Exhibit 9-15 is displayed. For FTP, the message shown in Exhibit 9-16 is displayed. The file transfer will begin after the appropriate notice.

```
Beginning Report download.
```

Exhibit 9-15 Modem Download Report Notice

```
Putting Report by FTP.
```

Exhibit 9-16 FTP Download Report Notice

If the State TP is using GZIP compression, the file will be named MMDDhhmm_SRS.gz. If the State TP is using COMPRESS compression, the file will be named MMDDhhmm_SRS.Z. If the State TP is not using compression, the file will be named MMDDhhmm_SRS.txt.

.01 IRS Front-end Processing Subsystem (FEPS) continued

If the report file transmission did not complete successfully, the message shown in Exhibit 9-17 is displayed followed by the State Return Menu. If this happens three times in a row, the State TP is disconnected.

```
Error transmitting Report File.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-17 Error Transmitting Report File Message

If the report file is transmitted successfully, the message shown in Exhibit 9-18 is displayed followed by the State Return Menu.

```
Report File transmission complete.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-18 Report File Transmission Complete Message

The State TP can make only one State Files to Download report request per State Return Menu session. If the State TP tries to request a report again, the message shown in Exhibit 9-19 is displayed followed by the State Return Menu. If this happens three times in a State Return Menu session, the State TP is disconnected.

```
Only one Report request allowed.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-19 One Report Request Allowed Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

Exhibit 9-20 shows an example of the State Files to Download Report.

```
                    IRS State Retrieval Subsystem
                    State Files to Download Report

 Run Date: 2005-02-01 12:23:50
 Location: Enterprise Computing Center at Memphis

FILE                                          NUMBER   COMPRESSED
NAME            DATE/TIME LOADED       TEST   RETURNS  FILE SIZE
--------------- -------------------- ---------- -------- ----------
ga274.gz        2005-02-01 13:35:50     N        3000     1971147
ga275.gz        2005-02-01 13:35:50     N        3000     1960644
ga276.gz        2005-02-01 13:35:50     N        2035     1092873
ga277.gz        2005-02-01 13:46:09     N         726      228829
```

Exhibit 9-20 State Files to Download Report Example

e. Receiving State Return Files

When the State TP chooses "Receive State Return File(s)" from the State Return Menu and no state files are available to send to the State TP, the message shown in Exhibit 9-21 is displayed followed by the State Return Menu.

```
No State Files to download.

     STATE RETURN MENU

     1) Return to MAIN MENU
     2) Reset State File
     3) Request State Files to Download Report
     4) Receive State Return File(s)

Enter your choice:
```

Exhibit 9-21 No State Files to Download Message

The State TP will no longer receive a dummy file with a STCAP record containing the NO STATE DATA AVAILABLE message if there are no available files to send to the state. If the State TP chooses "Receive State Return File(s)" three times in a row and no state return files are available, the State TP is disconnected.

.01 IRS Front-end Processing Subsystem (FEPS) continued

When the State TP chooses "Receive State Return File(s)" from the State Return Menu and state data files are present on the SRS that have not been sent to the State TP, they will be transmitted as separate files to the State TP. The state files are transmitted to the State TP using the current default file transfer protocol displayed on the Main Menu. The state return files sent to the State TP will continue to be in GZIP compressed format. The compression setting from the Main Menu is ignored for the transmission of state return files. A message notifying the State TP that the state file(s) transfer is about to begin is displayed.

For Zmodem, Xmodem, or Ymodem, the message in Exhibit 9-22 is displayed. For FTP, the message shown in 9-23 is displayed. The state file transfer will begin after the appropriate notice.

```
EFS ready for modem download.
```

Exhibit 9-22 Modem Download Notice

```
Putting File(s) by FTP.
```

Exhibit 9-23 FTP "Putting File(s)" Download Notice

When the retrieval of state return data file(s) is successfully completed, the message shown in Exhibit 9-24 is displayed before the State TP is returned to the State Return Menu.

```
STATE DATA TRANSMISSION COMPLETE
Weekday Month Day  HH:MM:SS Timezone Year

     STATE RETURN MENU

       1)        Return to MAIN MENU
       2)        Reset State File
       3)        Request State Files to Download Report
       4)        Receive State Return File(s)

Enter your choice:
```

Exhibit 9-24 State Data Transmission Complete Message

.01 IRS Front-end Processing Subsystem (FEPS) continued

If there are errors during the transmission of the last file, or the State TP aborts the transmission, the communications line is disconnected after the messages shown in Exhibit 9-25 are displayed.

```
STATE DATA TRANSMISSION ERRORS
Weekday Month Day  HH:MM:SS Timezone Year

DISCONNECTING FROM EFS.
```

Exhibit 9-25 State Data Transmission Errors Message

16. LOGGING OFF THE SYSTEM

To end his/her session, TP chooses "Logoff" from the Main Menu Exhibit 10-1.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [FTP]
4) Change Compression Method [GZIP]
5) Request Transmission Status Report
6) Change Password

Enter your choice:  1
```

Exhibit 10-1 Choosing Logoff

The TP Interface software performs any necessary cleanup activities, records statistical information, and then displays the message shown in Exhibit 10-2. The TP should not hang up before receiving the disconnect message. If he/she does hang up prematurely, EMS may not complete its cleanup activities. This could result in the TP receiving his/her acknowledgment files again in the next login session or having the submission file discarded.

```
DISCONNECTING FROM EFS.
```

Exhibit 10-2 End of TP Session Message

17. TRADING PARTNER SESSIONS EXAMPLES

This section provides complete examples of the TP sessions that receive acknowledgment files and submit a tax return file. The following four scenarios based on the TP registration are illustrated:

- TP registered only as a transmitter (Exhibit 11-1)
- TP registered as both a transmitter and reporting agent submitting a file as a transmitter (Exhibit 11-2)
- TP registered as both a transmitter and a reporting agent, submitting a file as a reporting agent (Exhibit 11-3)
- TP registered only as a reporting agent (Exhibit 11-4)

Exhibit 11-1 illustrates a complete TP session when the TP can be only a transmitter. It includes TP login, receipt of acknowledgment files, transmission of a tax return file, and session termination.

```
WARNING!  THIS SYSTEM IS FOR AUTHORIZED USE ONLY!

This computer system is the property of the United States Government.  The
Government may monitor any activity on the system and retrieve any
information stored within the system.  By accessing and using this system,
you are consenting to such monitoring and information retrieval for law
enforcement
and other purposes.  Users should have no expectation of privacy as to
communication on or stored within the system, including information stored
locally on the hard drive or other media in use within the unit (e.g., floppy
disks, tapes, CD-ROM, etc.).

login: 00000
Password:
Last login: Tue Sep  4 10:39:31 from computername

  ----------------------------------------------------------------
            F O R   O F F I C I A L   U S E   O N L Y

                       #    #####    ####
                       #    #    #  #
                       #    #    #   ####
                       #    #####        #
                       #    #   #   #    #
                       #    #    #   ####

                    U.S. Government computer

            F O R   O F F I C I A L   U S E   O N L Y
  ----------------------------------------------------------------
          MAIN MENU

          1) Logoff
          2) Receive/Send File(s)
          3) Change File Transfer Protocol [ZMODEM]
          4) Change Compression Method [NONE]
          5) Request Transmission Status Report
          6) Change Password

      Enter your choice:  2
```

Exhibit 11-1 Transmitter TP Session to Pick Up Acknowledgments and Transmit File (Registered Only as Transmitter)

```
Number of Acknowledgment File(s) in outbound mailbox: 003

Are you ready to receive files? Y/[N]: Y

EFS ready for modem download.

Acknowledgment File(s) transmission complete.

Do you want to send a file? Y/[N]: Y

Enter an upload command to your modem program now.

Transmission file has been received with the following GTX Key:

S20041020123423.1700                  10200001

    MAIN MENU

    1) Logoff
    2) Receive/Send File(s)
    3) Change File Transfer Protocol [ZMODEM]
    4) Change Compression Method [NONE]
    5) Request Transmission Status Report
    6) Change Password

Enter your choice:  1

DISCONNECTING FROM EFS.
```

Exhibit 11-1 (A) Transmitter TP Session to Pick Up Acknowledgments and Transmit a File (Registered Only as Transmitter)

.01 IRS Front-end Processing Subsystem (FEPS) continued

Exhibit 11-2 illustrates a complete TP session when the TP can be either a transmitter or a reporting agent and is submitting a file as a transmitter. It includes TP login, receipt of acknowledgment files, transmission of a tax return file, and session termination.

```
WARNING!  THIS SYSTEM IS FOR AUTHORIZED USE ONLY!

This computer system is the property of the United States
Government.  The Government may monitor any activity on the
system and retrieve any information stored within the system.
By accessing and using this system, you are consenting to such
monitoring and information retrieval for law enforcement and
other purposes.  Users should have no expectation of privacy as
to communication on or stored within the system, including
information stored locally on the hard drive or other media in
use within the unit (e.g., floppy disks, tapes, CD-ROM, etc.).

login: 00000
Password:
Last login: Tue Sep  4 10:39:31 from computername


      -------------------------------------------------------
               F O R   O F F I C I A L   U S E   O N L Y

                     #    #####    ####
                     #    #    #  #
                     #    #    #   ####
                     #    #####        #
                     #    #   #   #    #
                     #    #    #   ####

                   U.S. Government computer

               F O R   O F F I C I A L   U S E   O N L Y
      -------------------------------------------------------
```

Exhibit 11-2 Transmitter TP Session to Pick Up Acknowledgments and Transmit a Tax Return File (Registered as Transmitter and Reporting Agent)

```
     MAIN MENU

     1) Logoff
     2) Receive/Send File(s)
     3) Change File Transfer Protocol [ZMODEM]
     4) Change Compression Method [NONE]
     5) Request Transmission Status Report
     6) Change Password

Enter your choice:  2

Number of Acknowledgment File(s) in outbound mailbox: 003

Are you ready to receive files? Y/[N]: Y

EFS ready for modem download.

Acknowledgment File(s) transmission complete.

Do you want to send a file? Y/[N]: Y

Enter an upload command to your modem program now.

Are you submitting this file as a reporting agent? Y/[N]: N

Transmission file has been received with the following GTX Key:

   S20041020123423.1700                    10200001

     MAIN MENU

     1) Logoff
     2) Receive/Send File(s)
     3) Change File Transfer Protocol [ZMODEM]
     4) Change Compression Method [NONE]
     5) Request Transmission Status Report
     6) Change Password

Enter your choice:  1

DISCONNECTING FROM EFS.
```

Exhibit 11-2 (A) Transmitter TP Session to Pick Up Acknowledgments and Transmit a Tax Return File (Registered as Transmitter and Reporting Agent)

.01 IRS Front-end Processing Subsystem (FEPS) continued

Exhibit 11-3 illustrates a complete TP session when the TP can be either a transmitter or a reporting agent and is submitting a file as a reporting agent. It includes TP login, receipt of acknowledgment files, transmission of a tax return file, signing the tax return file, and session termination.

```
WARNING!  THIS SYSTEM IS FOR AUTHORIZED USE ONLY!

This computer system is the property of the United States
Government.  The Government may monitor any activity on the
system and retrieve any information stored within the system.
By accessing and using this system, you are consenting to such
monitoring and information retrieval for law enforcement and other
purposes.  Users should have no expectation of privacy as to
communication on or stored within the system, including information
stored locally on the hard drive or other media in use within the
unit (e.g., floppy disks, tapes, CD-ROM, etc.).

login: 00000
Password:
Last login: Tue Sep  4 10:39:31 from computername

        -------------------------------------------------------
                F O R   O F F I C I A L   U S E   O N L Y

                           #    #####    ####
                           #    #    #  #
                           #    #    #   ####
                           #    #####        #
                           #    #   #   #    #
                           #    #    #   ####

                        U.S. Government computer

                F O R   O F F I C I A L   U S E   O N L Y
        -------------------------------------------------------
```

Exhibit 11-3 Reporting Agent TP Session to Pick Up Acknowledgments and Transmit a File (Registered as Transmitter and Reporting Agent)

```
     MAIN MENU

     1) Logoff
     2) Receive/Send File(s)
     3) Change File Transfer Protocol [ZMODEM]
     4) Change Compression Method [NONE]
     5) Request Transmission Status Report
     6) Change Password

Enter your choice:  2

Number of Acknowledgment File(s) in outbound mailbox: 003

Are you ready to receive files? Y/[N]: Y

EFS ready for modem download.

Acknowledgment File(s) transmission complete.

Do you want to send a file? Y/[N]: Y

Enter an upload command to your modem program now.

Are you submitting this file as a reporting agent? Y/[N]: Y

-------------------------------------------------------
|  Under penalties of perjury, I declare that to the   |
|  best of my knowledge and belief the tax returns     |
|  being submitted electronically in the file          |
|  identified as follows:                              |
|                                                      |
|     IRS Generated GTX Key                            |
|   --------------------                               |
|     S20041020123423.1700                             |
|                                                      |
|  are true, correct and complete, and I have filed    |
|  Reporting Agent Authorizations for Magnetic Tape/   |
|  Electronic Filers (Forms 8655) with the IRS for all |
|  tax returns being submitted.                        |
-------------------------------------------------------

   You make the above declaration by entering the Personal
   Identification Number ("PIN") assigned to you for the
   purpose of signing these tax returns.  This will be your
   signature.
```

Exhibit 11-3 (A) Reporting Agent TP Session to Pick Up Acknowledgments and Transmit a Tax Return File (Registered as Transmitter and Reporting Agent)

```
Please enter PIN to sign the tax return(s): mypin

Transmission file has been received with the following GTX key:

S20041020123423.1700                      10200001

    MAIN MENU

    1)  Logoff
    2)  Receive/Send File(s)
    3)  Change File Transfer Protocol [ZMODEM]
    4)  Change Compression Method [NONE]
    5)  Request Transmission Status Report
    6)  Change Password

Enter your choice:  1

DISCONNECTING FROM EFS.
```

Exhibit 11-3 (B) Reporting Agent TP Session to Pick Up Acknowledgments and Transmit a File (Registered as Transmitter and Reporting Agent)

Exhibit 11-4 illustrates a complete TP session when the TP is registered only as a reporting agent. It includes TP login, receipt of acknowledgment files, transmission of a tax return file, signing the tax return file, and session termination.

```
WARNING!  THIS SYSTEM IS FOR AUTHORIZED USE ONLY!

This computer system is the property of the United States Government.
The Government may monitor any activity on the system and retrieve any
information stored within the system.  By accessing and using this system,
you are consenting to such monitoring and information retrieval for law
enforcement and other purposes.  Users should have no expectation of privacy
as to communication on or stored within the system, including information
stored locally on the hard drive or other media in use within the unit (e.g.,
floppy disks, tapes, CD-ROM, etc.).

login: 00000
Password:
Last login: Tue Sep  4 10:39:31 from computername

          -------------------------------------------------------
                F O R   O F F I C I A L   U S E   O N L Y

                          #    #####    ####
                          #    #    #  #
                          #    #    #   ####
                          #    #####        #
                          #    #   #   #    #
                          #    #    #   ####

                       U.S. Government computer

                F O R   O F F I C I A L   U S E   O N L Y
          -------------------------------------------------------
```

Exhibit 11-4 Reporting Agent TP Session to Pick Up Acknowledgments and Transmit a Tax Return File (Registered Only as Reporting Agent)

```
     MAIN MENU

     1)  Logoff
     2)  Receive/Send File(s)
     3)  Change File Transfer Protocol [ZMODEM]
     4)  Change Compression Method [NONE]
     5)  Request Transmission Status Report
     6)  Change Password

Enter your choice:  2

Number of Acknowledgment File(s) in outbound mailbox: 003

Are you ready to receive files? Y/[N]: Y

EFS ready for modem download.

Acknowledgment File(s) transmission complete.

Do you want to send a file? Y/[N]: Y

Enter an upload command to your modem program now.

-------------------------------------------------------
|  Under penalties of perjury, I declare that to the   |
|  best of my knowledge and belief the tax returns     |
|  being submitted electronically in the file          |
|  identified as follows:                              |
|                                                      |
|     IRS Generated GTX Key                            |
|   ---------------------                              |
|     S20041020123423.1700                             |
|                                                      |
|  are true, correct and complete, and I have filed    |
|  Reporting Agent Authorizations for Magnetic Tape/   |
|  Electronic Filers (Forms 8655) with the IRS for all |
|  tax returns being submitted.                        |
-------------------------------------------------------

You make the above declaration by entering the Personal
Identification Number ("PIN") assigned to you for the
purpose of signing these tax returns.  This will be your
signature.
```

Exhibit 11-4 (A) Reporting Agent TP Session to Pick Up Acknowledgments and Transmit a Tax Return File (Registered Only as Reporting Agent)

.01 IRS Front-end Processing Subsystem (FEPS) continued

```
Please enter PIN to sign the tax return(s): mypin

Transmission file has been received with the following GTX key:

S20041020123423.1700                      10200001

    MAIN MENU

    1) Logoff
    2) Receive/Send File(s)
    3) Change File Transfer Protocol [ZMODEM]
    4) Change Compression Method [NONE]
    5) Request Transmission Status Report
    6) Change Password

Enter your choice:  1

DISCONNECTING FROM EFS.
```

Exhibit 11-4 (B) Reporting Agent TP Session to Pick Up Acknowledgments and Transmit a Tax Return File (Registered Only as Reporting Agent)

APPENDIX A

GTX Key and Acknowledgment File Name Formats

GTX KEY AND ACKNOWLEDGMENT FILE NAME FORMATS

The format of the GTX key is SYYYYMMDDhhmmss.xxxx where S is the processing site identifier, YYYY=year, MM=month, DD=day, hh=hour, mm=minutes, ss=seconds, and xxxx=milliseconds. The site identifier is 'T' for transmissions processed in ECC-MEM (Memphis) and 'U' for transmissions processed in ECC-MTB (Martinsburg).

The format of the reference name is MMDDnnnn where MM month and DD day match the GTX Key. The nnnn number is a 4-digit sequence number generated by the EMS. The reference name is used to generate the acknowledgment file name.

The acknowledgment file can be positive or negative. If the acknowledgment filename ends with ".NAK", then the EMS detected an error in the file submitted by the TP and processing of the file was discontinued.

The EMS acknowledgment files will be named as described in Exhibit A-1.

Form and Format	ACK File Name (Note 1)	ACK File Name w/ Gzip (Note 2)	ACK File Name w/ Compress (Note 3)
941 – X12			
Functional Acknowledgment	MMDDnnnn.FAK	MMDDnnnn.GZF (Note 4)	MMDDnnnn.ZF (Note 4)
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
941/940 – MGT			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
94X – XML			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
94X XML System Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
112x and 99x Families (XML)			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
MeF Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1065/1041 – Proprietary (TRANA/TRANB/RECAP)			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z

Exhibit A-1 Ack File Names

GTX Key and Acknowledgment File Name Formats continued

Form and Format	ACK File Name (Note 1)	ACK File Name w/ Gzip (Note 2)	ACK File Name w/ Compress (Note 3)
LOA – Proprietary (TRANA/TRANB/RECAP) and XML PIN Registration			
EMS Communications Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
EMS LOA Processing Acknowledgment and EMS PIN Registration Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1040/ETD – Proprietary (TRANA/TRANB/RECAP)			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
State Ack Transmission			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
EMS Acceptance Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
State Ack Redirected to TP ETIN	MMDDnnnn.Sss (see Note 6)	MMDDnnnn.GZ	MMDDnnnn.Z

Exhibit A-1 (cont.) Ack File Names

Note 1: MM = month
DD = day
nnnn = 4 digit sequence number

MMDD is taken from the GTX Key
nnnn is a 4-digit sequence number generated by the EMS at the time the TP submitted his/her file.

Note 2: GZIP preserves the uncompressed ACK file name (e.g., MMDDnnnn.ACK) in its archive.

Note 3: Compress does not preserve the uncompressed ACK file name.

If a transmitter submits a file that is given the GTX Key "T20011020154710.0800", the first four digits of the Acknowledgement Reference File Name would be "1020". The next four digits would be a sequence number generated by the FEPS, e.g., "0001". The Acknowledgement Reference File Name, derived from the date and the Trading Partner DataBase, would then be "10200001". A FEPS Communications Error Acknowledgement File would be named "10200001.NAK". A UNISYS Acknowledgement File would be named "10200001.ACK".

If the Acknowledgement File were compressed with **GZIP**, it would be named "10200001.GZ".

If the Acknowledgement File is compressed with Unix **COMPRESS**, it would be named "10200001.Z".

GTX Key and Acknowledgment File Name Formats continued

Note 4: Two acknowledgments are sent for files submitted in X12 format. When these two acknowledgment files are compressed, the files will have the same name. Therefore, compressed functional acknowledgment files will have an 'F' appended to the compressed ack file name. TPs may have to rename their compressed functional ack files before they are able to decompress the files.

If a TP submits a file that is given the GTX Key "S20041020154710.0800," the first four digits of the reference name would be "1020." The next four digits would be a sequence number generated by the EMS, e.g., "0001." The reference name would then be "10200001." An EMS error acknowledgment file would be named "10200001.NAK." An acknowledgment from the Unisys system would be named "10200001.ACK." If the acknowledgment file is compressed with gzip it will be named "10200001.GZ." If the acknowledgment file is compressed with Unix compress it will be named "10200001.Z."

Note 5: The acknowledgment file names shown in this appendix use upper case letters. These are the names as they appear on EMS. Some file transfer protocols and/or some operating systems may translate the names into lowercase.

Note 6: For State Ack files that are redirected to a TP ETIN, the ack file will have the file extension "Sss" where "ss" is the standard postal abbreviation published in IRS Publication 1346 "Standard Postal Service State Abbreviations and Zip Codes." For example, the file extension "SMD" will be used for an ack file from the state of Maryland. If the state ack file contains a code that does not appear in Pub 1346, then "ss" will be replaced with "XX". In this case, the file extension would be "SXX".

APPENDIX B

Error Acknowledgment Format for Detected Viruses and Decompression Failures

ERROR ACKNOWLEDGMENT FORMAT FOR DETECTED VIRUSES

EMS checks all incoming files for viruses. If a virus is detected, EMS returns an error acknowledgment to the TP in XML format. If EMS detects a virus, the TP is placed in suspended status. Should this occur, the TP must contact the Home SPC EMS Help Desk to request removal of the suspended status.

Below is the format for the error acknowledgment that is returned to the TP when a virus is detected in the transmission. All TPs receive the XML format acknowledgment, even if the transmission was sent using a different IRS approved format. Note that the second line of the file, the Content-Description contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key, a timestamp, and the virus name. These values vary for each returned acknowledgment. The remainder of the message is constant.

```
MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100 was
rejected because it contained a virus
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
       <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
       <TransmissionStatus>R</TransmissionStatus>
       <Errors errorCount="1">
              <Error errorId="1">
                     <ErrorCategory>Unsupported</ErrorCategory>
                     <ErrorMessage><!CDATA[A VIRUS (virus name) WAS DETECTED IN
                     THIS FILE]]></ErrorMessage>
                     <RuleNumber>T0000-009</RuleNumber>
                     <Severity>Reject and Stop</Severity>
              </Error>
       </Errors>
       <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

ERROR ACKNOWLEDGMENT FORMAT FOR DECOMPRESSION FAILURES

If the TP has established a profile that uses one of the supported compression methods, then EMS will decompress the file before processing it. If there is a problem and the file fails to decompress, then the TP will receive the error acknowledgment shown below. All TPs receive the XML format acknowledgment, even if the transmission was sent using a different IRS approved format. Note that the second line of the file, the Content-Description contains a plain English description of the problem; therefore, an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key and a timestamp. These values vary for each returned acknowledgment. The remainder of the message is constant.

```
MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100 was
rejected because it failed to decompress
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
       <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00</AcknowledgementTimestamp>
       <TransmissionStatus>R</TransmissionStatus>
       <Errors errorCount="1">
              <Error errorId="1">
                     <ErrorCategory>Unsupported</ErrorCategory>
                     <ErrorMessage>EMS received your file, but could not process
                     it.  Please check your file and re-transmit.</ErrorMessage>
                     <RuleNumber>T0000-010</RuleNumber>
                     <Severity>Reject and Stop</Severity>
              </Error>
       </Errors>
       <GTXKey> T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

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APPENDIX C

EMS Communications and Encryption

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EMS COMMUNICATIONS AND ENCRYPTION

The Memphis and Martinsburg Computing Centers offer a variety of communications services and capabilities that allow TPs to file tax returns and electronic documents. These capabilities include both dedicated digital and Internet communication services as well as several file transfer protocols. The use of these features is summarized in this appendix.

As of November 1, 2005 analog and IRS ISDN services are no longer available. However, it may be possible for a TP to use ISDN if he/she provides his/her own equipment.

C.1 Digital Service

Use of digital services requires authorization from the IRS. Please contact Darryl Giles at (202) 283-5193, e-mail darryl.s.giles@irs.gov or

Internal Revenue Service
Attn: Darryl Giles
EMS Development Section OS:CIO:I:B:F:EI:ES
NCFB A5-357
1111 Constitution Ave
Washington, DC 20224

As of November 1, 2005, all dedicated lines must be encrypted using at least 128-bit encryption provided by a Federal Information Processing Standards (FIPS) approved method. A TP, using the digital service, is responsible for choosing, procuring and installing his/her cryptographic solution. To determine if a cryptographic solution meets FIPS standards obtain the "NIST Validation List Certification Number and Date" from the solution provider. This information can be verified by checking the NIST website at http://csrc.nist.gov/cryptval/. There are validation lists for each major FIPS Cryptographic Standard. Each list has a sequence number, and lists the manufacturer/supplier, date of validation, name of the implementation, its operational environment, and a further description of other characteristics.

The IRS recommends the use of Internet Protocol Security (IPsec) as the cryptographic solution for the digital service. Additional information for TPs who use Cisco routers and may need to upgrade them to support IPsec is provided in Section C.1.6.

The following paragraphs describe the hardware and software necessary to use the digital communication service.

C.1.1 Cisco 7206 Router

Two (2) Cisco 7206 routers have been installed in both ECC-MTB and ECC-MEM. Each Cisco 7206 has an aggregate bandwidth of 600 Mbps and contains six slots for communications adapters. While one of the routers is a hot spare, the active 7206 is configured as follows:

- One (1) Ethernet adapter with four (4) ports--10 Mbps each port
- One (1) High speed synchronous adapter, which supports eight (8) ports
- One (1) High speed synchronous adapter, which supports four (4) ports
- All high speed synchronous ports support speeds up to 2.048 Mbps. Connections to these ports are mostly through the Kentrox unit described next, although some TPs have connected to the interfaces, directly from their own high-speed communications equipment

TPs use either Point-to-Point Protocol (PPP) or Frame Relay link encapsulation when connecting to the high speed synchronous ports.

EMS COMMUNICATIONS AND ENCRYPTION

C.1.2 Kentrox D-serv

The Kentrox D-SERV is the Channel Service Unit/Digital Service Unit (CSU/DSU) to be used by TPs desiring a direct connect 56 Kbps digital circuit. It meets all the requirements of the AT&T Technical Publications TR 62310 and TR 41450. TPs must purchase a D-SERV unit and a 56 Kbps digital circuit to begin testing over a dedicated line. The D-SERV unit ordered by the TP must be designed for connection to the Kentrox Universal Shelf listed below. The D-SERV interface cards should be configured as follows:

- V.35 interface--configuration switch S1 UP and interface switches S1-S5 DOWN and S6-S10 UP.
- Constant Carrier--configuration switch S2 DOWN.
- Data Clock--56 Kbps, synchronous, internal clock. S3 UP, S4 DOWN, S5 UP, S6 UP and S7 DOWN.

C.1.3 Kentrox Universal shelf

A Kentrox Universal Shelf has been installed in the Memphis and Martinsburg Computing Centers. Each shelf supports up to twelve 56 Kbps D-SERV interface cards.

C.1.4 Dedicated Lines

For a TP to connect over a dedicated line he/she must purchase the circuit. Once the TP's request for digital service is approved, the IRS provides him/her with IP addressing and routing information.

C.1.5 Communication Services

Connection to the EMS system using the digital communications services provides the TP with a Transmission Control Protocol/Internet Protocol (TCP/IP) interface. To use this service the TP must have the following:

- A system that supports the TCP/IP protocols.
- The ability to make a Telnet connection from his/her system to an EMS host.
- If the TP plans on using File Transfer Protocol (FTP) for data transfer, his/her system must support an FTP server and have the ability to accept an FTP connection from the EMS. The TP must supply a user logon and password for the EMS system to use when connecting to his/her FTP server.
- A router capable of supporting PPP or Frame Relay over the digital circuit.

Once the TP establishes a connection using EMS digital services the following capabilities are available.

Connecting over a TCP/IP link allows a TP to connect to any host available to him/her at the computing center.

- Fail over protection. EMS systems have a fail over capability and if there is a system failure a backup system becomes available. This system uses the same TCP/IP address as the primary system. This allows the TP to connect to the backup system without having to reconfigure the host address.

EMS COMMUNICATIONS AND ENCRYPTION
C.1.5 Communication Services continued

- Transfer of data using FTP. If a TP has a host system that supports FTP, he/she may use this as a protocol to send and receive files to the EMS system. For TPs using this transfer method the only configuration needed is to setup a user account for EMS to use and directories for EMS to use to "get" return files and "put" acknowledgment files. EMS transmits one file for each acknowledgment file available for processing. The file transfers are binary and the "#" hash mark is displayed for every 1,024 bytes of data transferred.

- File transfers over Telnet. If a TP uses TCP/IP to connect to the EMS system, his/her logon to the system is through Telnet. If the TP does not want to use FTP to transfer files, he/she may use another file transfer protocol such as Zmodem over the Telnet session. This capability is currently available in many of the Telnet application programs. The file transfer rate of Zmodem over a Telnet session is not as fast as FTP. See Sections C.3 and C.4 for more details.

- One final aspect of a TCP/IP connection to the EMS is that TCP/IP supports multiple simultaneous connections to the same host or multiple hosts. A TP may submit files over multiple concurrent sessions. However, only one session per host can retrieve acknowledgment files.

C.1.6 IPSEC and CISCO Router Requirements

To support IPsec encryption, TPs with existing Cisco routers may need to upgrade their router's IOS® and memory to the minimum requirements listed in Exhibit C-1 for their specific platform. TPs that are registered Cisco users can download the newer IOS version from Cisco's website (www.cisco.com).

IOS versions will vary per router. As a general rule, the IRS will use the highest 12.2 GD (General Deployment) release at the time of implementation with the following feature sets: IP PLUS/IPSEC 3DES.

Exhibit C-1 Minimum Cisco IOS Version and Memory Requirements

Cisco Router Series	IOS Version	Memory
Cisco 800 Series	c800-k9osy6-mw.12.2-13.T (12/8) - IPsec Triple DES Encryption (IP/FW PLUS IPSEC 3DES)	DRAM - 12 MB FLASH - 8 MB
Cisco 1700 Series	c1700-k9o3sy7-mz.12.2-13.T (48/16) – IPsec Triple DES Encryption (IP/FW PLUS IPSEC 3DES)	DRAM - 48 MB FLASH - 16 MB
CISCO 2600 SERIES: (2602, 2610, 2611, 2620)	C2600-IK9O3S-MZ.12.2-13.T (96/32) - IPSEC TRIPLE DES ENCRYPTION (IP PLUS IPSEC 3DES)	DRAM - 96 MB FLASH - 32 MB
CISCO 7206 SERIES: (IRS OWNED AND MAINTAINED)	c7200-ik9o3s-mz.12.2-13.T (128/16) – IPsec Triple DES Encryption (IP/FW/IDS IPSEC 3DES)	DRAM - 128 MB Flash - 16 MB

EMS COMMUNICATIONS AND ENCRYPTION
C.1.6 IPSEC and CISCO Router Requirements continued

Depending on other functions used by the router (e.g., NAT, IOS firewall, several T1 lines, number of users), the CPU utilization can be seriously degraded by adding encryption functionality. It is recommended that acceleration modules be added. If possible, it is also recommended that the base router component be upgraded (i.e., 1700 to a 1750, 2600 to a 2650, etc.). There are no hardware upgrades or module additions for the 800 series routers; therefore, TPs using these routers should consider upgrading to a 1750 series router. The Cisco 1600 series and 2500 series routers do not support IPsec and must be upgraded. Cisco recommends an upgrade to the next highest platform. (i.e., 1600 Router to 1700 Router or 2500 Router to 2600 Router). See the Cisco website for details.

Those TPs that wish to purchase new routers can do so by purchasing Cisco's "VPN bundles." Exhibit C-2 identifies IRS recommended bundles.

Exhibit C-2 IRS Recommended Cisco VPN Router Bundles

Product Number	Description
CISCO1751-VPN/K9	1751 VPN Bundle with VPN Module, 64 MB DRAM, IP Plus/FW/3DES
CISCO1760-VPN/K9	1760 VPN Bundle with VPN Module, 64 MB DRAM, IP Plus/FW/3DES
CISCO1760-V3PN/K9	1760 VPN Bundle with VPN Module, 96 MB DRAM, IP Plus/VOX/FW/3DES
C2651XM-2FE/VPN/K9	2651XM/VPN Bundle, AIM-VPN/BPII/2FE/IOS FW/IPSec 3DES, 128DRAM
C2691-VPN/K9	2691 VPN Bundle, AIM-VPN/EPII, Plus FW/IPSEC 3DES, 128DRAM
C3725-VPN/K9	3725 VPN Bundle, AIM-VPN/EPII, Plus IOS FW/IPSEC 3DES, 128DRAM
C3745-VPN/K9	3745 VPN Bundle, AIM-VPN/HPII, Plus IOS FW/IPSEC 3DES, 128DRAM

C.2 Internet Service

To use the Internet service, a TP accesses EMS via his/her own Internet Service Provider (ISP) and does not need to have a static IP address. However, the TP must use Telnet/SSL to provide a secure session. His/her Telnet/SSL software must conform to:

- **RFC 854 – Telnet Protocol Specification**
- **SSL 3.0 Specification (http://wp.netscape.com/eng/ssl3)**

The Telnet/SSL traffic must be transmitted to EMS on TCP port 992. The TP may need to configure his/her firewall(s) to allow this traffic to pass through. The TP connects to EMS using one of the following fully qualified Domain Nate System (DNS) names.

- **efileA.ems.irs.gov – Martinsburg Computing Center**
- **efileB.ems.irs.gov – Memphis Computing Center**

EMS COMMUNICATIONS AND ENCRYPTION
C.2 Internet Service continued

ETA provides information on which processing sites are located at the two computing centers. If the TP's software allows him/her to establish concurrent sessions to the same computing center, the TP may submit files over multiple concurrent sessions. However, only one session can retrieve acknowledgment files. TPs should note that FTP is not available as a file transfer protocol when using the Internet service.

Configuring Terminal Emulation Software

A TP may need to provide the following information when he/she is configuring their terminal emulation software.

- **Terminal Name.** Should be something meaningful to the TP. This information is not transmitted to EMS.
- **Terminal Type.** Select a member of the Virtual Terminal (VT) family (e.g., VT100 or VT220).
- **SSL Version.** SSL3
- **Port.** 992
- **Destination or Host Name.** One of the fully qualified names listed previously.
- Destination Host Type. Unix.
- **User Certificate Mode.** No user certificate is required. However, EMS accepts any certificate from the TP. If the TP wants to send a certificate it can be self-generated.
- **Host Certificate.** EMS sends an Entrust certificate, which the terminal emulation software must accept.
- **Certificate Viewing.** If the TP wants to see the certificates being exchanged and the terminal emulation software supports certificate viewing, then this feature should be turned on.

Additional guidance is given in C.3 and C.4.

C.3 Telnet Options

If the TP uses Zmodem, Xmodem-1K, or Ymodem-batch to transfer files over the Telnet session, to be successful the TP's Telnet program must support connections that allow all 8 bits of the data to pass through. This is often accomplished on the Telnet command line as "telnet -8 host". If the TP uses the "telnet -8" method, the screen display may appear distorted and after typing in the TP identification information the systems appears to be hung. If this occurs the TP should terminate his/her responses with a Line-Feed Character. On a standard keyboard this character is generated by depressing the Control Key and the "j" key at the same time. As an alternative to the "telnet -8" option, the TP may set binary mode before beginning a file transfer and unset binary mode upon completion of the transfer.

Most versions of Telnet have a sequence of characters (called an Escape Sequence) that, when encountered by the Telnet program, interrupts the Telnet session. Unless hidden by the TPs terminal emulation software, the TP normally sees a message displaying the Escape Sequence when the Telnet connection is first started. Although it is possible for the TP to have a successful session when an Escape Sequence exists, at some point a file transfer may abort based on its size or the data in the file. For this reason it is recommended that the Escape Sequence be disabled, if possible. The TP should check his/her Telnet documentation to determine how to do this.

EMS COMMUNICATIONS AND ENCRYPTION

C.4 Zmodem Options

The most common file transfer software used over the Telnet Session is Zmodem. The package consists of the "sz" command for sending files and the "rz" command for receiving files. As with the Telnet session options described in Section C.3, there are options that may need to be invoked to achieve a successful file transfer. Also it is important to note that these options are not necessarily mutually exclusive from the Telnet options. It may be that having a specific Zmodem option set might mean that a Telnet option does not need to be invoked. It is recommended that TPs explore the Zmodem options first. These options are available if the TP is experiencing problems:

- **Zmodem Escape Control Characters**. This option, usually "-e", will have Zmodem watch for control characters and modify them so that they pass through undetected as control characters. The option is sometimes available on both the "sz" and "rz" commands. Other versions have the -e option available only on the "rz".

- **Zmodem Binary.** This is another option available on some versions of Zmodem. The TP should check his/her documentation for any option that attempts to make the link transparent to control character sequences.

- **Zmodem Timeout Values.** Within Zmodem there are options for how long to wait for an expected packet of data. The default is normally 10 seconds. In most cases this value should be acceptable. However, the TP should never set these values to wait forever.

- **Zmodem buffer timeout.** There may be times when the timeout values may need to be changed. This can occur with TPs, whose connection to their ISP is through a dial-up line. Because of the buffering ability of telecommunications equipment and the amount of communications equipment usually in place for an Internet connection, the amount of data that can be stored could cause an error. This can happen if a file that is to be transmitted is approximately the same size as one of the buffers present in the data link. The sending program will have completed the streaming of all the data in the file but the receiving side may not have gotten any data yet. If the sending side has its receive packet timeout set too low, it may timeout before the receiver can receive and transmit the packet.

- **Zmodem sliding window.** If this option is not enabled, the sender transmits all of a file without waiting for an acknowledgment. This results in a faster file transfer. However, some of the intermediate communications equipment may store data while it is transferred to the receiver. Sometimes this causes the sender to "get ahead" of the receiver. In this case, the TP may need to enable the sliding window option. This results in intermediate acknowledgments and a slower file transfer. The smaller the value of the sliding window setting the slower the file transfer.

- **Zmodem Debugging.** When testing the TP's Internet connectivity, the TP should become familiar with the debug capabilities of his/her Zmodem software. If the TP experiences problems with the transfer of data, generating a debug file could assist the TP and IRS system support personnel in determining the nature of the problem.

- **Crash Recovery.** EMS does not retain partial files. Therefore, if a transmission to EMS is interrupted, the TP must retransmit from the beginning of the file. For acknowledgment files and state return files, EMS can resume the transmission from where the interruption occurred in the transmission if the TP's software supports it.

APPENDIX D

Examples of Transmission Status Reports (Browser and Text Displays)

EXAMPLES OF TRANSMISSION STATUS REPORTS

This section shows the following examples of a Transmission Status Report:

- Exhibit D-1 Browser View of State Transmission Report (When No Data is Available)
- Exhibit D-2 Text View of State Transmission Report (When No Data is Available)
- Exhibit D-3 Browser View of State Transmission Report
- Exhibit D-4 Text View of State Transmission Report
- Exhibit D-5 Excel Spreadsheet View of State Transmission Report
- Exhibit D-6 Browser View of TP Transmission Report

The Transmission Status Report is returned to the TP within a file that is suitable for display with a Web browser. The file can also be imported into newer versions of Excel as an Excel spreadsheet. The file name is MMDDhhmm_rpt.html where MM=month, DD=day, hh=hour, and mm=minute. If the TP had previously requested Unix file compression, the file name would be MMDDhhmm_rpt.html.Z. If the TP has previously selected GZIP compression, the file name would be MMDDhhmm_rpt.html.GZ. Some file transfer protocols or operating systems may translate the "Z" or "GZ" to lowercase "z" or "gz."

ECC-MEM State Transmission Report for ETIN: 05003
2004-03-02 00:00 – 2004-06-10 11:33

Transmission File Name	TP ETIN	TP ACK File Name	ACK Reference File Name	Transmission Status	Test/ Production	Status Date	Status Time
No data available for reporting period							

Exhibit D-1 Browser View of State Transmission Report (When No Data is Available)

EXAMPLES OF TRANSMISSION STATUS REPORTS continued
Text for Exhibit D-1 is displayed in HTML format


```
<?xml version="1.0" encoding="UTF-8"?>
<?xml-stylesheet href="W3C-REC.css" type="text/css"?>
<?xml-stylesheet href="#baseInternalStyle" type="text/css"?>
<!DOCTYPE html
     PUBLIC "-//W3C//DTD XHTML 1.0 Strict//EN"
     "http://www.w3.org/TR/xhtml1/DTD/xhtml1-strict.dtd">
<html lang="en" xml:lang="en" xmlns="http://www.w3.org/1999/xhtml">
  <!-- Generated by EEC XmsnRptSvc -->
  <head>
    <meta name="Author" content="EEC XmsnRptSvc" />
    <meta http-equiv="Content-type" content="application/xhtml+xml; charset=UTF-8"
/>
    <meta http-equiv="Content-Style-Type" content="text/css" />
    <title>
      ECC-MEM State Transmission Report for ETIN: 05003 &mdash; 2004-03-02 00:00
&ndash; 2004-06-10 11:33
    </title>
  </head>
  <body>
    <table cellpadding="2" border="1" frame="void" rules="groups"
summary="Transmission Status Report of Acknowledgements for State ACK files
submitted at ECC-MEM by State ETIN 05003.">
      <caption>
        <strong>
          ECC-MEM State Transmission Report for ETIN: 05003
          <br />
          2004-03-02 00:00 &ndash; 2004-06-10 11:33
        </strong>
        <br />
         
      </caption>
      <thead>
        <tr align="center" valign="middle">
          <th abbr="gtx key of ack file received from state">
            Transmission File Name
          </th>
          <th abbr="etin of trading partner to receive state ack">
            TP ETIN
          </th>
          <th abbr="gtx key of state ack to be sent to trading partner">
            TP ACK File Name
          </th>
          <th abbr="reference name of ack file">
            ACK Reference File Name
          </th>
          <th nowrap="nowrap" abbr="status of transmission">
            Transmission Status
          </th>
          <th abbr="transmission mode: test or production">
            Test/ Production
          </th>
```


Exhibit D-2 Text View of State Transmission Report
(When No Data is Available)

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

```
          <th abbr="date of transmission status">
            Status Date
          </th>
          <th abbr="time of transmission status">
            Status Time
          </th>
        </tr>
      </thead>
      <tbody valign="top">
        <tr>
          <td colspan="8" align="center" abbr="empty report">
            <big>
              <em>
                No data available for reporting period
              </em>
            </big>
          </td>
        </tr>
      </tbody>
    </table>
  </body>
</html>
```

Exhibit D-2 Text View of State Transmission Report (When No Data is Available) (A)

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

ECC-MEM State Transmission Report for ETIN: 88888
2004-03-02 00:00 – 2004-06-10 11:33

Transmission File Name	TP ETIN	TP ACK File Name	ACK Reference File Name	Transmission Status	Test/ Production	Status Date	Status Time
T20040304100001.7700			03040010.ACK	Waiting State Delivery	T	2004-03-04	10:20
T20040304100001.7700	99998	T20040304100214.1000	03040001.SMD	Waiting TP Delivery	T	2004-03-04	10:05
T20040304100001.7700	99999	T20040304100315.7700	03040110.SMD	Waiting TP Delivery	T	2004-03-04	10:05
T20040305120011.0001			03050211.ACK	Received by State	P	2004-03-05	20:00
T20040305120011.0001	99992	T20040305120400.0000	03050112.SMD	Waiting TP Delivery	P	2004-03-05	20:00
T20040305120011.0001	99999	T20040305120301.0001	03050111.SMD	Received by TP	P	2004-03-05	20:00
T20040305121524.8800			03051200.NAK	Waiting State Delivery	P	2004-03-05	12:16

Exhibit D-3 Browser View of State Transmission Report

TRANSMISSION STATUS DEFINITIONS

State Transmission Report

Waiting State Delivery	The acknowledgment for a State Transmission is available for the state to pick up.
Received by State	The acknowledgment for a State Transmission has been received by the state.
In Progress	The State Transmission file was received by EMS and is being processed.
Waiting TP Delivery	The acknowledgment is available for the TP to pick up.
Received by TP	The acknowledgment has been received by the TP.

EXAMPLES OF TRANSMISSION STATUS REPORTS continued
Text for Exhibit D-3 is displayed in HTML format.


```
<?xml version="1.0" encoding="UTF-8"?>
<?xml-stylesheet href="W3C-REC.css" type="text/css"?>
<?xml-stylesheet href="#baseInternalStyle" type="text/css"?>
<!DOCTYPE html
     PUBLIC "-//W3C//DTD XHTML 1.0 Strict//EN"
     "http://www.w3.org/TR/xhtml1/DTD/xhtml1-strict.dtd">
<html lang="en" xml:lang="en" xmlns="http://www.w3.org/1999/xhtml">
  <!-- Generated by EEC XmsnRptSvc -->
  <head>
    <meta name="Author" content="EEC XmsnRptSvc" />
    <meta http-equiv="Content-type" content="application/xhtml+xml; charset=UTF-8"
/>
    <meta http-equiv="Content-Style-Type" content="text/css" />
    <title>
      ECC-MEM State Transmission Report for ETIN: 88888 &mdash; 2004-03-02 00:00
&ndash; 2004-06-10 11:33
    </title>
  </head>
  <body>
    <table cellpadding="2" border="1" frame="void" rules="groups"
summary="Transmission Status Report of Acknowledgements for State ACK files
submitted at ECC-MEM by State ETIN 88888.">
      <caption>
        <strong>
          ECC-MEM State Transmission Report for ETIN: 88888
          <br />
          2004-03-02 00:00 &ndash; 2004-06-10 11:33
        </strong>
        <br />
         
      </caption>
      <thead>
        <tr align="center" valign="middle">
          <th abbr="gtx key of ack file received from state">
            Transmission File Name
          </th>
          <th abbr="etin of trading partner to receive state ack">
            TP ETIN
          </th>
          <th abbr="gtx key of state ack to be sent to trading partner">
            TP ACK File Name
          </th>
          <th abbr="reference name of ack file">
            ACK Reference File Name
          </th>
          <th nowrap="nowrap" abbr="status of transmission">
            Transmission Status
          </th>
          <th abbr="transmission mode: test or production">
            Test/ Production
          </th>
          <th abbr="date of transmission status">
            Status Date
          </th>
          <th abbr="time of transmission status">
            Status Time
          </th>
        </tr>
      </thead>
```


Exhibit D-4 Text View of State Transmission Report

EXAMPLES OF TRANSMISSION STATUS REPORTS continued


```
      <tbody valign="top">
        <tr>
          <td abbr="T20040304100001.7700">
            T20040304100001.7700
          </td>
          <td align="right" abbr="">

          </td>
          <td abbr="">

          </td>
          <td abbr="03040010.ACK">
            03040010.ACK
          </td>
          <td nowrap="nowrap" abbr="Waiting State Delivery">
            Waiting State Delivery
          </td>
          <td align="center" abbr="T">
            T
          </td>
          <td abbr="2004-03-04">
            2004-03-04
          </td>
          <td align="right" abbr="10:20">
            10:20
          </td>
        </tr>
        <tr>
          <td abbr="T20040304100001.7700">
            T20040304100001.7700
          </td>
          <td align="right" abbr="99998">
            99998
          </td>
          <td abbr="T20040304100214.1000">
            T20040304100214.1000
          </td>
          <td abbr="03040001.SMD">
            03040001.SMD
          </td>
          <td nowrap="nowrap" abbr="Waiting TP Delivery">
            Waiting TP Delivery
          </td>
          <td align="center" abbr="T">
            T
          </td>
          <td abbr="2004-03-04">
            2004-03-04
          </td>
          <td align="right" abbr="10:05">
            10:05
          </td>
        </tr>
        <tr>
          <td abbr="T20040304100001.7700">
            T20040304100001.7700
          </td>
          <td align="right" abbr="99999">
            99999
          </td>
          <td abbr="T20040304100315.7700">
```


Exhibit D-4 Text View of State Transmission Report (A)

EXAMPLES OF TRANSMISSION STATUS REPORTS continued


```
          T20040304100315.7700
        </td>
        <td abbr="03040110.SMD">
          03040110.SMD
        </td>
        <td nowrap="nowrap" abbr="Waiting TP Delivery">
          Waiting TP Delivery
        </td>
        <td align="center" abbr="T">
          T
        </td>
        <td abbr="2004-03-04">
          2004-03-04
        </td>
        <td align="right" abbr="10:05">
          10:05
        </td>
      </tr>
      <tr>
        <td abbr="T20040305120011.0001">
          T20040305120011.0001
        </td>
        <td align="right" abbr="">

        </td>
        <td abbr="">

        </td>
        <td abbr="03050211.ACK">
          03050211.ACK
        </td>
        <td nowrap="nowrap" abbr="Received by State">
          Received by State
        </td>
        <td align="center" abbr="P">
          P
        </td>
        <td abbr="2004-03-05">
          2004-03-05
        </td>
        <td align="right" abbr="20:00">
          20:00
        </td>
      </tr>
      <tr>
        <td abbr="T20040305120011.0001">
          T20040305120011.0001
        </td>
        <td align="right" abbr="99992">
          99992
        </td>
        <td abbr="T20040305120400.0000">
          T20040305120400.0000
        </td>
        <td abbr="03050112.SMD">
          03050112.SMD
        </td>
        <td nowrap="nowrap" abbr="Waiting TP Delivery">
          Waiting TP Delivery
        </td>
        <td align="center" abbr="P">
          P
        </td>
```


Exhibit D-4 Text View of State Transmission Report (B)

EXAMPLES OF TRANSMISSION STATUS REPORTS continued


```
          <td abbr="2004-03-05">
            2004-03-05
          </td>
          <td align="right" abbr="20:00">
            20:00
          </td>
        </tr>
        <tr>
          <td abbr="T20040305120011.0001">
            T20040305120011.0001
          </td>
          <td align="right" abbr="99999">
            99999
          </td>
          <td abbr="T20040305120301.0001">
            T20040305120301.0001
          </td>
          <td abbr="03050111.SMD">
            03050111.SMD
          </td>
          <td nowrap="nowrap" abbr="Received by TP">
            Received by TP
          </td>
          <td align="center" abbr="P">
            P
          </td>
          <td abbr="2004-03-05">
            2004-03-05
          </td>
          <td align="right" abbr="20:00">
            20:00
          </td>
        </tr>
        <tr>
          <td abbr="T20040305121524.8800">
            T20040305121524.8800
          </td>
          <td align="right" abbr="">

          </td>
          <td abbr="">

          </td>
          <td abbr="03051200.NAK">
            03051200.NAK
          </td>
          <td nowrap="nowrap" abbr="Waiting State Delivery">
            Waiting State Delivery
          </td>
          <td align="center" abbr="P">
            P
          </td>
          <td abbr="2004-03-05">
            2004-03-05
          </td>
          <td align="right" abbr="12:16">
            12:16
          </td>
        </tr>
      </tbody>
    </table>
  </body>
</html>
```


Exhibit D-4 Text View of State Transmission Report (C)

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

ECC-MEM State Transmission Report for ETIN: 88888
2004-03-02 00:00 – 2004-06-10 11:33

Transmission File Name	TP ETIN	TP ACK File Name	ACK Reference File Name	Transmission Status	Test/ Production	Status Date	Status Time
T20040304100001.7700			03040010.ACK	Waiting State Delivery	T	3/4/2004	10:20
T20040304100001.7700	99998	T20040304100214.1000	03040001.SMD	Waiting TP Delivery	T	3/4/2004	10:05
T20040304100001.7700	99999	T20040304100315.7700	03040110.SMD	Waiting TP Delivery	T	3/4/2004	10:05
T20040305120011.0001			03050211.ACK	Received by State	P	3/5/2004	20:00
T20040305120011.0001	99992	T20040305120400.0000	03050112.SMD	Waiting TP Delivery	P	3/5/2004	20:00
T20040305120011.0001	99999	T20040305120301.0001	03050111.SMD	Received by TP	P	3/5/2004	20:00
T20040305121524.8800			03051200.NAK	Waiting State Delivery	P	3/5/2004	12:16

Exhibit D-5 Excel Spreadsheet View of State Transmission Report

ECC-MEM TP Transmission Report for ETIN: 99992
2004-03-02 00:00 – 2004-06-10 11:33

Transmission File Name	ACK Reference File Name	Transmission Status	Form Type	T/P	Status Date	Status Time
T20040305120022.0001	03050111.ACK	Received by TP	941	T	2004-03-05	20:00
T20040305120400.0000	03050112.SMD	Waiting TP Delivery	StAck	P	2004-03-05	20:00
T20040305140617.0000		In Progress	940	P	2004-03-05	20:00
T20040305170435.5000		In Progress	1040	T	2004-03-05	20:00

Exhibit D-6 Browser View of TP Transmission Report

TRANSMISSION STATUS DEFINITIONS

TP Transmission Status Report

Waiting TP Delivery	The acknowledgment is available for the TP to pick up.
Received by TP	The acknowledgment has been received by the TP.
In Progress	EMS has received and is processing the file.

APPENDIX E

Guidelines for Trading Partners Using EMS

GUIDELINES FOR TRADING PARTNERS USING EMS

While the following information is provided primarily for those who use scripts to control interaction with EMS, it is also useful for individuals who login and conduct their sessions "manually."

1. Use ***pattern matching, not timers,*** to control the flow of scripts. Scripts should be able to handle all messages and prompts from EMS, not just the main "retrieve acknowledgment" and "submit a file" paths. See Appendix F for an example of a script that is entirely controlled by simple pattern-matching.

2. If it is absolutely necessary to use a timer when waiting for a message or prompt, then the timer value should not be less than 100 seconds. EMS always sends a response within 100 seconds (worst case) after the last user-interaction (EMS prompt or user response). The timer in the script should function only as a "fail-safe" device in case of unanticipated system behavior.

3. Log off using the "Logoff" menu option on the main menu, instead of simply hanging up. Do not hang up until the "DISCONNECTING FROM EFS" message has been received. This is true for both scripted and human interaction with EMS.

4. When a message is received indicating that EMS is unavailable, don't try again immediately. Wait at least 10 minutes.

5. For TPs that are registered as reporting agents, there are additional prompts to allow a transmission file to be "signed." Since TPs have one ETIN for all form types, and registration types can be added or deleted, scripts should implement responses to the additional prompts if they are displayed, but still operate properly if they are not.

6. Do not login repeatedly when there is no work to do (i.e., no files to submit or acknowledgments to pick up). In most cases, EMS provides a negative acknowledgment within 10 minutes of submission if the file is not accepted for further processing. If EMS has not provided a negative acknowledgment within 35 minutes, the file, except in rare circumstances, has been forwarded to the appropriate tax-return-processing system. For MeF and 94X files, which are forwarded immediately to the tax-return-processing system, acknowledgements are available shortly after that system has processed each file. For files that are batched and "drained" at published times, acknowledgments from the tax-return-processing system will not be available for hours.

7. If a TP has multiple concurrent sessions at the same physical site using the same ETIN, only one session will retrieve acknowledgments. Unless the other sessions are used to submit files, they will not accomplish any useful work.

APPENDIX F

Example Script to Pick Up Acks and Send a File

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE

The following example is meant to illustrate how a script can communicate with EMS using only pattern-matching to control logic flow. The example is for reference only, and is not intended for actual use by trading partners.

This particular script is written in "expect", designed for a Unix operating system, and takes advantage of expect's ability to specify a set of strings and events to be watched for if there is a failure to match the string that is anticipated. It also assumes that files are to be sent and received using the FTP protocol. A script that instead used the Zmodem protocol, for example, would differ noticeably in those parts of the script that accomplish the actual sending and receiving of files.

Most "expect" commands and syntax appearing in the script are reasonably intuitive, at least for the limited purposes of illustration for which this script is intended. But it is worth mentioning that the command "send" directs output to the telnet session, while the command "send_user" directs output to "standard output", which is assumed to be directed to a local log file. Lines beginning with "#" are comments.

```
#!/opt/sfw/bin/expect  -f $1 $2 $3 $4 $5 $6

#Assign command-line parameters to local variables for convenience.
set log_id  [lrange $argv 0 0]
set passwd  [lrange $argv 1 1]
set hostid  [lrange $argv 2 2]
set retfil  [lrange $argv 3 3]
set prtocl  [lrange $argv 4 4]
set compid  [lrange $argv 5 5]


# Slow down "typing" of replies to allow for modem turnaround delays.
set send_slow {1 .1}

# Start a C-shell in which to run telnet
spawn /usr/bin/csh

# Specify set of "secondary" strings/events to be watched for if anticipated match
fails.
# These messages and events could occur at any time during processing.
#   message: "EFS is down"
#   message: "DISCONNECTING FROM EFS"
#   event:   eof (telnet session was terminated for any reason, e.g., EMS
disconnects)
expect_after {

-exact "     EFS is busy. Wait at least 10 minutes, then retry." {
            send_user "got the EFS BUSY message (abort) \n"
            exit }

-exact "     EFS is currently unavailable.  Additional information may be available
on IRS quick alerts. " {
            send_user "got the EFS UNAVAILABLE message (abort) \n"
            exit }

-exact "EFS DISCONNECTINg FROM EFS" {
            send_user "got the DISCONNECTING message (abort) \n"
            exit }

      eof   {
            send_user "tp_client disconnected (abort) \n"
            exit }
```

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

```
}

# When C-shell prompt appears,
#   Start a telnet session to the designated computer (hostid)
#   Exit the C-shell when the telnet session exits (even if that
#   occurs before the script runs to completion)
expect -exact "% "
sleep .1
send -s -- "telnet $hostid; exit\r"

# When login prompt from EMS is received, send username (log_id).
expect -exact "login: "
sleep .2
send -s -- "$log_id\r"

#When password prompt from EMS is received, send password (passwd)
expect -exact "Password:"
sleep .2
send -s -- "$passwd\r"

#When MAIN MENU choice-prompt from EMS is received,
#send 3 (Change File Transfer Protocol)
expect -exact "    Enter your choice: "
sleep .2
send -s -- "3\r"

#When FILE TRANSFERS PROTOTCOL MENU choice-prompt from EMS is received,
#send protocol to use (prtocl)
expect -exact "    Enter your choice: "
sleep .2
send -s -- "$prtocl\r"

#When MAIN MENU choice-prompt from EMS is received,
#send 4 (Change Compression Method)
expect -exact "    Enter your choice: "
sleep .2
send -s -- "4\r"

#When COMPRESSION METHODS MENU choice-prompt from EMS is received,
#send compression to use (compid)
expect -exact "    Enter your choice: "
sleep .2
send -s -- "$compid\r"

#When MAIN MENU choice-prompt from EMS is received,
#send 2 (Receive/Send File(s))
expect -exact "    Enter your choice: "
sleep .2
send -s -- "2\r"
```

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

```
#If there are acks to pick up, EMS will prompt for the TP to receive them.
#If not, or after they have been picked up, EMS will prompt to allow sending a
file.
#The logic below handles both possibilities.
#If there are files to pick up, the logic responds "y" to receive them.
#After they are received, it responds "y" to the prompt for sending a file,
#then responds with the local filename to be sent, because this script assumes
#that the FTP protocol is being used.
#If there are not any files to pick up, the logic responds "y" to the prompt for
sending #a file, then responds with the local filename to be sent, because this
script assumes
#that the FTP protocol is being used.
expect {
-exact  "    Are you ready to receive files? Y/\[N\]: " {
               sleep .2
               send -s -- "y\r"
               expect -exact  "    Do you want to send a file? Y/\[N\]: "
               sleep .2
               send -s -- "y\r"
               expect -exact "    are sending from your system: "
               sleep .2
               send -s -- "$retfil\r"
               }

-exact  "    Do you want to send a file? Y/\[N\]: " {
               sleep .2
               send -s -- "y\r"
               expect -exact "    are sending from your system: "
               sleep .2
               send -s -- "$retfil\r"
               }
}

#This script assumes that the TP is registered as a Reporting Agent
#for at least one form type, but that the file being sent is for a form type
#for which the TP is not a Reporting Agent.  Consequently, it responds "n" to the
prompt.
expect -exact "    Are you submitting this file as a reporting agent? Y/\[N\]: "
sleep .2
send -s -- "n\r"

#The send_user command writes a message into the TP's local log file
send_user "after send file looking for choice \n "


#When MAIN MENU choice-prompt from EMS is received, send 1 (Logoff).
#After "DISCONNECTING FROM EFS" message is received from EMS, send exit command to
telnet
expect {
expect -exact "    Enter your choice: " {
               sleep .2
               send -s -- "1\r"
               send_user "answered 1 to choice\n"
               expect -exact "DISCONNECTING FROM EFS"
               send_user "got normal disconnect message \n"
               exit
               }
}

#Exit from the script
exit
```

APPENDIX G

EMS Password Rules

EMS Password Rules

A trading partner's password must conform to the following rules.

1. Passwords must be 8 characters long.

2. Passwords must contain:

   a. at least one uppercase alphabetic character,
   b. at least one lowercase alphabetic character and
   c. at least one numeric or special character.

3. Allowable special characters are:

Exclamation Point	!	Less Than Sign	<
Pound Sign	#	Equal Sign	=
Dollar Sign	$	Greater Than Sign	>
Percent Sign	%	Question Mark	?
Ampersand	&	At Sign	@
Left Parenthesis	(	Left Square Bracket	[
Right Parenthesis	)	Right Square Bracket	}
Asterisk	*	Underscore	_
Plus Sign	+	Right Curly Brace	{
Comma	,	Left Curly Brace	}
Hyphen	-	Vertical Bar	|
Period	.	Tilde	~
Slash	/		
Colon	:		
Semi-colon	;		

4. Passwords must not contain:

   a. the login ID
   b. reverse shift of the login ID
   c. circular shift of the login ID
   d. different upper/lower case version of the login ID

5. A new password must differ by at least three characters from the current password.

6. A new password must not match any password (the last five) in the TP's EMS-maintained password history.

APPENDIX H

Acronym List

ACRONYM LIST

ACK	Acknowledgment
CSU/DSU	Channel Service Unit/Digital Service Unit
DES	Data Encryption Standard
DNS	Domain Name Service
DNS	Domain Nate System
EFS	Electronic Filing System
EMS	Electronic Management System
ETA	Electronic Tax Administration
ETIN	Electronic Transmitter Identification Number
FAK	Functional Acknowledgment
FIPS	Federal Information Processing Standard
FTP	File Transfer Protocol
FW	Firewall
GD	General Deployment
GTX	Global Transaction Key
IOS	Internetworking Operating System
IP	Internet Protocol
IPsec	Internet Protocol Security
IRS	Internal Revenue Service
ISDN	Integrated Services Digital Network
ISP	Internet Service Provider
NAK	Negative Acknowledgment (or error acknowledgment)
NAT	Nework Address Translation
NIST	National Institute of Standards and Technology
PIN	Personal Identification Number
PPP	Point-to-Point Protocol
RA	Reporting Agent
SPC	Submission Processing Center
SRS	State Retrieval Subsystem
SSL	Secure Sockets Layer
TCP/IP	Transmission Control Protocol/Internet Protocol
TP	Trading Partner
TPDS	Third Party Data Store
VPN	Virtual Private Network
VT	Virtual Terminal
XML	eXtensible Markup Language

APPENDIX I

Communication Error Messages

COMMUNICATIONS ERROR MESSAGES

Below are the Communications Error Messages that will be transmitted from the Electronic Management System (Front-End Processing Subsystem (FEPS) in a Communications Error Acknowledgement File, upon detection of a transmission validation error.

1. **"A VIRUS <Virus Name> WAS DETECTED IN THIS FILE"** -- The FEPS has detected a virus in a transmission file and will quarantine and not process the file. The TP will be temporarily suspended. The TP must clean up the file and call their appropriate e-Help desk for permission to transmit. Please note that this error Acknowledgement is in XML format.

Below is the format for the error Acknowledgement that is returned to the TP when a virus is detected in the transmission. All TP's receive the XML format Acknowledgement, even if the transmission was sent using a different IRS approved format. Note that the second line of the file, the Content Description contains a plain English description of the problem and an understanding of XML is not required to interpret the message. The shaded areas contain the GTX key, a timestamp, and the virus name. These values vary for each returned Acknowledgement. The remainder of the message is constant.

```
MIME-Version: 1.0
Content-Description: Notification that transmission file T200303211345.0100
was rejected because it contained a virus
Content-Type: text/xml; charset=UTF-8

<?xml version="1.0" encoding="UTF-8"?>
<TransmissionAcknowledgement>
      <AcknowledgementTimestamp>2003-12-13T12:05:22-05:00
            </AcknowledgementTimestamp>
      <TransmissionStatus>R</TransmissionStatus>
      <Errors errorCount="1">
            <Error errorId="1">
                  <ErrorCategory>Unsupported</ErrorCategory>
                  <ErrorMessage><!CDATA[A VIRUS (virus name) WAS DETECTED IN
                  THIS FILE]]></ErrorMessage>
                  <RuleNumber>T0000-009</RuleNumber>
                  <Severity>Reject and Stop</Severity>
            </Error>
      </Errors>
      <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

2. **"ACK COUNT IN TRANSMISSION RECAP RECORD DOES NOT MATCH THE COUNT OF ACKS RECEIVED"** -- The FEPS will reject the entire transmission for State acks, if the number of acknowledgements "inner envelopes" does not match the count in Field 0030 of the "outer envelope" RECAP record. *Applicable to State Acknowledgement Transmissions Only.*

3. **"ADDITIONAL TAX DATA AFTER RECAP"** -- The FEPS will reject the entire transmission when data exists after the RECAP record.

4. **"EFS IS BUSY. WAIT AT LEAST 10 MINUTES, THEN RETRY" --** The FEPS will reject the entire transmission if the FEPS is unresponsive.

5. **"EFS IS CURRENTLY UNAVAILABLE. ADDITIONAL INFORMATION MAY BE AVAILABLE ON IRS QUICK ALERTS"** -- The FEPS will reject the entire transmission if the FEPS is down because of scheduled downtime or for other planned reasons.

Communication Error Messages continued

6. **"ETIN IN INNER ENVELOPE AT RECORD nnnnnn NOT VALID"** -- The FEPS will reject the entire transmission if the ETIN in positions 84-88 of the TRANA record does not match a valid ETIN in the TP profile database. ***Applicable to State Acknowledgement Transmissions Only.***

7. **"FIRST RECORD WITHIN INNER ENVELOPE MUST BE ACK KEY AT RECORD nnnnnn"** -- The FEPS will reject the entire transmission if there is no ACK key record as the first record within an inner envelope. ***Applicable to State Acknowledgement Transmissions Only.***

8. **"INVALID FORM FORMAT BEGINNING AT RECORD n"** -- **For ETD transmissions**, the FEPS will reject the entire transmission when a form does not begin with a FRM record (valid Record ID, Form Number and Page Number fields) or does not end with a summary record. In addition, the form record must contain a numeric TIN that matches the TIN in the summary record.

9. **"INVALID FORM TYPE FOR THIS EMS PROCESSING SITE"** -- The FEPS will reject the entire transmission if the letter code for the Site Designator in column 75 of the TRANA record is anything other than the specified form type for that processing site.

10. **"INVALID FORM TYPE IN INNER ENVELOPE FOR THIS EMS PROCESSING SITE AT RECORD nnnnnn"** -- The FEPS will reject the entire transmission when the FEPS is not processing for the ELF site that is in the Site Designator in the Inner TRANA record. *Applicable to State Acknowledgement Transmissions Only.*

11. **"INVALID INNER ENVELOPE FORMAT AT RECORD nnnnnn"** -- The FEPS will reject the entire transmission if any of the following conditions are not met for the contents of the inner envelopes:

    a) each record begins with a 4 digit byte count = 0120
    b) the byte count is followed by the 4 asterisk record sentinel
    c) the record type is ACK or ACKR
    d) the last character is a #, based on the byte count in the first four digits. ***Applicable to State Acknowledgement Transmissions Only.***

12. **"INVALID INNER ENVELOPE PRODUCTION-TEST CODE. P=PRODUCTION, T=TEST AT RECORD nnnnnn"** -- The FEPS will reject the entire transmission if the production test code field in the TRANA record does not equal P or T. ***Applicable to State Acknowledgement Transmissions Only.***

13. **"INVALID INNER ENVELOPE TRANA (TRANB or RECAP): WRONG LENGTH OR EMBEDDED # AT RECORD nnnnnn"** -- If any of the following conditions exist in an inner envelope:

    a) TRANA record is not equal to 120 bytes in length or contains an embedded pound sign.
    b) TRANB record is not equal to 120 bytes in length or contains an embedded pound sign.
    c) RECAP record is not equal to 120 bytes in length or contains an embedded pound sign. The FEPS shall generate an error ACK File. ***Applicable to State Acknowledgement Transmissions Only.***

14. **"INVALID JULIAN DAY IN THE TRANA RECORD"** -- The FEPS will reject the entire transmission when the Julian day in columns 91-93 of the TRANA record is more than two days prior to the actual receipt Julian day or more than one day after the actual receipt Julian day. ***Not Applicable to State Acknowledgement Transmissions***.

Communication Error Messages continued

15. **"INVALID PROCESSING SITE DESIGNATOR. C=ANDOVER, E=AUSTIN" F=KANSAS CITY, G=PHILADELPHIA, H=FRESNO"** -- The FEPS will reject the entire transmission when the letter code for Site Designator in column 75 of the TRANA record is not equal to one of the alphabetic codes, OR when the actual processing site or alternate site code does not agree with the Site Designator in the TRANA record.

16. **"INVALID PRODUCTION-TEST CODE – P = PRODUCTION, T = TEST"** -- The FEPS will reject the entire transmission when Test/Production indicator in column 117 of the TRANA record does not equal "T" or "P".

17. **"INVALID RECAP: WRONG LENGTH OR EMBEDDED #"** -- The FEPS will reject the entire transmission when the byte count of the last record is **not equal to** 120 and the terminus character (#) agrees with the byte count.

18. **"INVALID RECORD FORMAT IN RECORD NUMBER XXX"** -- The FEPS will reject the entire transmission when the number of bytes in a record that the Trading Partner indicates does not equal the number counted by the FEPS, **starting with the TRANA record**. The byte count begins with the 4-digit byte count followed by the 4 asterisks (****) in the record sentinel, the data, followed by the record terminus.

19. **"INVALID T/P MODE FOR PROCESSING SITE DESIGNATOR"--** The FEPS will reject the entire transmission if a transmission is received and the Test/Production (T/P) indicator within the transmission does not match the processing modes allowed for the site, the transmission will be rejected.

20. **"INVALID TAX RETURN FORMAT BEGINNING AT RECORD n"** -- The FEPS will reject the entire transmission Error Ack message after the first occurrence of this validation error. For return transmissions, the FEPS will validate that every return begins with a tax return record (valid Record ID, Return type and Page number fields) and ends with a summary record. In addition, the tax return record must contain a numeric TIN that matches the TIN in the summary record. If an error is encountered, no further validation will take place after this first error is encountered.

21. **"INVALID TOTAL ACK KEY COUNT IN ACK FOR ETIN NNNNN" --** The FEPS will reject the entire transmission if the number of Total Ack Key records in an "inner envelope", does not match the number in Field 0030 of an "inner envelope" RECAP record. ***Applicable to State Acknowledgement Transmissions Only.***

22. **"INVALID TOTAL ACKR COUNT IN INNER ENVELOPE RECAP AT RECORD nnnnnn."** – The FEPS will reject the entire transmission if the number of "ACKR" records in an "inner envelope", does not match the number in Field 0100 of an "inner envelope" RECAP record. ***Applicable to State Acknowledgement Transmissions Only.***

23. **"INVALID TOTAL FORM COUNT IN RECAP"** -- The FEPS will reject the entire transmission and generate an Error ACK file with the message if the number of ETD forms counted does not match the Total Form Count in columns 29-34 of the RECAP record.

24. **"INVALID TOTAL RETURN COUNT IN RECAP RECORD" --** The FEPS will reject the entire transmission and generate this Error ACK message when the number of tax returns counted does not match the Total Return Count in columns 29-34 of the RECAP record.

Communication Error Messages continued

25. **"INVALID TRANA: WRONG LENGTH OR EMBEDDED #"** -- The FEPS will reject the entire transmission when the byte count of the first record is less than 120 and the end-of-record indicator (#) agrees with the byte count.

26. **"INVALID TRANB: WRONG LENGTH OR EMBEDDED #"** -- The FEPS will reject the entire transmission when the byte count of the second record is less than 120 and the terminus character (#) agrees with the byte count.

27. **"INVALID TRANSMISSION TYPE CODE" --** The FEPS will reject the entire transmission when the Trading Partner's transmission type code specified in column 118 of the TRANA record is not valid. Valid codes must equal one of the following codes:

    " " (blank) = regular 1040 Electronic Filing
    "D" = ETD
    "N" = ETD Online
    "O" = Online Filing
    "Z" = State Acknowledgement

28. **"LOGON ETIN AND ETIN IN THE TRANA RECORD WERE DIFFERENT"** -- The FEPS will reject the entire transmission when the ETIN in columns 84-88 of the TRANA record does not match the login ETIN.

29. **"MULTIPLE INNER ENVELOPE TRANA/TRANB RECORDS DETECTED AT RECORD nnnnnn"** -- The FEPS will reject the entire transmission if more than one TRANA record or TRANB record exists in the same inner envelope. ***Applicable to State Acknowledgement Transmissions Only.***

30. **"MULTIPLE TRANA/TRANB RECORDS DETECTED"** -- The FEPS will reject the entire transmission when multiple TRANA or TRANB or RECAP records are found within a file. ***Not Applicable to State Acknowledgement Transmissions.***

31. **"NO ACKNOWLEDGEMENTS WITHIN THE TRANSMISSION" --** The FEPS will reject the entire transmission if the number of inner envelope counted is zero (0), a communications error ack will be generated and returned to the State transmitter. ***Applicable to State Acknowledgement Transmissions Only.***

32. **"NO FORMS WITHIN THE TRANSMISSION"** -- The FEPS will reject the entire transmission when there are no ETD forms within a transmission.

33. **"NO INNER ENVELOPE TRANA RECORD RECEIVED AT RECORD nnnn" --** The FEPS will reject the entire transmission if the first record in the inner envelope is not a correctly formatted TRANA record as follows:

    a) byte count and end of record indicator(#) do not agree or
    b) record sentinel **** is not present or
    c) TRANA is not in columns 9-14 or
    d) byte count is > 120 characters or is not numeric or
    e) CR or LF imbedded within the record.
    Applicable to State Acknowledgement Transmissions Only.

Communication Error Messages continued

34. **"NO INNER ENVELOPE TRANB RECORD RECEIVED AT RECORD nnnn" --** If the second record in the inner envelope is not a correctly formatted TRANB record as follows:

    a) byte count and end of record indicator(#) do not agree or
    b) record sentinel **** is not present or
    c) TRANB is not in columns 9-14 or
    d) byte count is > 120 characters or is not numeric or
    e) CR or LF imbedded within the record.
    Applicable to State Acknowledgement Transmissions Only.

35. **"NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM**" – The FEPS will reject the entire transmission when the last record byte count and the end-of-record indicator (#) do not agree, or record sentinel (****) is not present, or "RECAP" is not in columns 9-14, or byte count is > 120 characters or is not numeric, or <CR> or <LF> is embedded within the record.

36. **"NO RETURNS WITHIN THE TRANSMISSION"** -- The FEPS will reject the entire transmission when there are no returns within a transmission.

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

38. **"NO TRANB RECORD RECEIVED"** -- The FEPS will reject the entire transmission when the second record byte count and end-of-record indicator (#)do **not agree, or record sentinel (****) is not present, or "TRANB" is** not in columns 9-14, or byte count is >120 characters or is not numeric, or <CR> or <LF> is imbedded within the record.

39. **"NON-MATCHING ETIN IN INNER ENVELOPE RECAP AT RECORD nnnnnn" --** The FEPS will reject the entire transmission if an inner RECAP record is detected with an ETIN that does not match the ETIN in the inner envelope TRANA record. ***Applicable to State Acknowledgement Transmissions Only.***

40. **"PRODUCTION-TEST CODE IN TRANA RECORD DOES NOT MATCH PROFILE"** --- The FEPS will reject the entire transmission when the Production/Test indicator in column 117 of the TRANA record does not match the production/test mode in the Trading Partner profile. ***Not applicable to inner TRANA of State Acknowledgement Transmission.***

41. **"THE T/P INDICATOR FOR INNER ENVELOPE AT RECORD nnnnnn MUST BE T for TEST" --** The The FEPS will reject the entire transmission when the state transmitter is in test mode, if the T/P indicator (Field 0160) of an 'inner envelope' TRANA record is not 'T'. ***Applicable to State Acknowledgement Transmissions Only.***

42. **"TRANSMITTER NOT VALID FOR TRANSMISSION TYPE"** --- The FEPS will reject the entire transmission when the Trading Partner profile in the TPDB does not allow the Transmission Type specified in column 118 of the TRANA record.

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SECTION 2 – TRANSMISSION FILE FORMAT

.01 General Description

1. All transmission data must be in ASCII format. No binary fields may be transmitted.

2. A transmission session will normally consist of three parts:

   a. First, the communications link must be established using acceptable protocol.

   b. Next, the transmitter will receive the Acknowledgement transmission containing information about the previous transmission session, **if an Acknowledgement file exists**.

   c. Then, the return record transmission may commence. The return record transmission will consist of 1) a series of logical records, beginning with the TRANA record, 2) some number of logical return records, and 3) a RECAP Record.

   CAUTION: Dial-up filers not using ZMODEM with Checkpoint/Restart should not file more than 500 returns per transmission because if the line is disconnected, they will incur long distance charges for the initial partial transmission and the subsequent re-transmission. Dial-up filers using Zmodem with Checkpoint/Restart can file a maximum of 10,000 returns per transmission (Return Sequence Numbers 0000 – 9999). Dedicated leased line filers can file a maximum of 10,000 returns per transmission.

3. All return records must be in ascending order by Declaration Control Number (DCN) and Return Sequence Number (RSN).

4. Two four-byte fields (the Record Control Information) must precede each record within a transmission. The first four-byte field is a record Byte Count that will contain a count of the number of bytes within the logical record including the four bytes for the counter itself, four bytes for the Start of Record Sentinel (****), and one byte for the Record Terminus Character (#). The second four-byte field will be the Start of Record Sentinel, which must be four asterisks (****).

5. Every record must have the Record Terminus Character (#) as its last significant byte.

   Note: Provisions have been made to allow for **non-significant padding** to exist following the Record Terminus Character, i.e., CR or LF may be added after the Record Terminus Character to fill up a physical block size. This is permitted to accommodate all the different computer systems being used to transmit data.

6. The first records on a transmitted file, the TRANA and TRANB Records, contain information regarding the transmitter and file format. The tax return records should follow these records.

SECTION 2 – TRANSMISSION FILE FORMAT

.01 General Description continued

7. The end of the logical transmission is signaled by the literal "RECAP". It is followed by the RECAP Record data and ends with the Record Terminus Character (#).

8. The TRANA, TRANB and RECAP records are fixed-length records of 120 bytes each. Any non-significant field should be blank-filled.

9. A tax return will consist of a variable number of fixed length or variable length records. The size and format of the logical record for each page of each schedule, form, etc., are specified in Part II Record Layouts. See Section 2 for file formats.

10. Each logical record should contain all data fields pertaining to one printed page of an official schedule or form, including the Form Payment, Authentication, Preparer Note, Election Explanation and Regulatory Explanation records, or to a line of a Statement Record. Therefore, the logical record contains an entire schedule or form, or a logical part (i.e., PG01 or PG02) of a schedule or form, or line of a Statement Record. See Section 8 for Statement Record information.

11. Each complete tax return must consist of all logical records pertaining to it in the following sequence:

    Form 1040/1040A/1040EZ Page 1
    Form 1040/1040A Page 2
    Schedules in alphabetical order or in Attachment Sequence Number order as preprinted on the official IRS form
    Forms in numerical order or in Attachment Sequence Number order as preprinted on the official IRS form
    (Forms W-2, W-2G, and 1099-R should precede other forms, and Form Payment should follow other forms)
    Authentication Record
    Statement Records
    Preparer Notes
    Election Explanations
    Regulatory Explanations
    State Records
    Summary Record

12. Schedule, Form, Statement, Preparer Note, Election Explanation and Regulatory Records can contain additional sequential Page Records if the record consists of more than one printed page. (Pages are only numbered within a schedule, form, or statement record, not across the return). All records must appear in the order above with the proper control information. The counts of the schedules and forms must match the counts in the Summary Record or the return will be rejected.

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

14. Each file must contain only complete returns.

SECTION 2 – TRANSMISSION FILE FORMAT

.01 General Description continued

15. The page should not be generated if there are no entries on a page record of a schedule or form. A blank page (Record ID Group only) will cause the return to be rejected, except in cases where multiple forms require that one page be present when the other page is present.

16. The first logical record of a tax return (i.e., Page 1 of the Form 1040/1040A/1040EZ) will contain the Record Control Information and Tax Return Record Identification (ID) Group, followed by the Return Sequence Number (RSN) and the Declaration Control Number (DCN). The Record ID Group includes the Record ID, Return Type, Page Number, Taxpayer Identification Number, and Tax Period.

    a. The Return Sequence Number (RSN) is a unique 16-digit number assigned by the transmitter to each return within a return transmission. The RSN includes the transmitter's Electronic Transmitter Identification Number (ETIN). The RSN consists of the following fields:

       (1) Electronic Transmitter Identification Number (ETIN) of the transmitter (5 numeric characters)
       (2) Transmitter Use Field, the value of which is determined by the transmitting electronic filer (2 numeric characters)
       (3) Julian Day of Transmission (3 numeric characters)
       (4) Transmission Sequence Number for the given Julian Day (2 numeric characters (00-99))
       (5) Sequence Number assigned to the return (4 numeric characters (0000-9999)

    b. The DCN is a 14-digit number assigned by the electronic filer to each return within a return transmission. The DCN must contain the Electronic Filer Identification Number (EFIN) of the electronic filer that originated the electronic submission of the return, even if the transmitter assigns the DCN as a service to the electronic return preparer. The DCN consists of the following fields:

       (1) Always "00" (2 numeric characters)
       (2) Electronic Filer Identification Number (EFIN) of the electronic filer (6 numeric characters)
       (3) Batch Number (3 numeric characters (000-999))
       (4) Serial Number (2 numeric characters (00-99))
       (5) Year Digit (1 numeric character)

       NOTE: When using variable format, begin bracketing field numbers on Page 1 of the tax return beginning with the RSN [0007].

SECTION 2 – TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options

There are two options available for transmitting logical tax return records: fixed length (fixed format) and variable length (variable format). (The Transmitter Records TRANA, TRANB, and RECAP Record are not tax return records.)

See Section 5 for requirements related to specific field descriptions and types of characters.

1. Fixed Length Option (Fixed Format)

The fixed length option requires the complete tax return to be transmitted exactly as defined in Part II Record Layouts. All fields must be present. If a field contains no data, it must be blank-filled or zero-filled. An "F" in the Record Type (SEQ 0100) of the TRANS Record A (TRANA) indicates fixed-length option.

When the fixed length option is used, the following data field conventions must be followed:

a. Alphanumeric Fields - Fixed Format

(1) Left-justify the field with trailing blanks.

(2) When a "literal" is included in the field description, enter the literal value, left-justified, exactly as specified in Part II Record Layouts. Trailing blanks must be entered.

NOTE: The trailing blanks are not shown in the Record Layouts.

b. Numeric Fields - Fixed Format

(1) Unsigned numeric fields: Right-justify with leading zeros.

(2) Signed numeric fields (money amounts): Right-justify with leading zeros, reserving the right-most position for the Sign. A blank (" ") indicates a gain and a minus sign ("-") indicates a loss.

(3) Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify and blank-fill the field.

a. Preparer Note, Election Explanation and Regulatory Explanation Records

If less than 4,000 characters of data is present for one of these records, it is permissible to enter the Terminus Character immediately following the last significant character when filing in fixed format. If you choose to do this, be sure to adjust the byte count accordingly.

.02 Fixed and Variable Length Options continued

2. Variable Length Option (Variable Format)

The variable length option provides for the transmission of only control information, including the record ID group, significant data fields, and significant data within individual fields. Indicate the variable length option by entering a "V" in the Record Type (SEQ 0100) of the TRANS Record A (TRANA).

When the variable length option is used, the following data field conventions must be followed:

a. Alphanumeric Fields - Variable Format

(1) Left-justify data in the field. Do not enter leading blanks. Trailing blanks are dropped.

(2) When a "literal" is included in the field description, enter the literal value, left-justified, exactly as specified in Part II Record Layouts. Only the value of the literal (including embedded blanks) must be entered. Trailing blanks are dropped.

b. Numeric Fields - Variable Format

(1) Unsigned numeric fields: In most cases, leading zeros may be dropped.

Leading zeros cannot be dropped from the following: Date fields, Ratio (percentage) fields, Business Code field of Schedules C/C-EZ; Agricultural Activity Code field of Schedule F; Two-digit value of the Post of Duty field of Forms 2555/2555EZ; "Type of Use" fields of Form 4136.

(2) Signed numeric fields (money amounts): Leading zeros are dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or a loss, the minus sign ("-") must be entered in the last position of the signed numeric field.

(3) Signed numeric fields that can also contain literal values: Enter signed numeric fields as described above. When entering a literal value, left-justify the field; it is not necessary to enter trailing blanks.

.02 Fixed and Variable Length Options continued

c. Tax Form, Schedule, and Form Records - Variable Format

When transmitting in variable format, each Tax Form (Form 1040/1040A/1040EZ), Schedule, and Form Record will begin with the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format shown in the record layouts. The Record Control Information is followed by the Record ID Group. Following the Record ID Group are the data fields. Each data field is preceded by the applicable Field Sequence Number, which is enclosed by square bracket field delimiters, "["and"]" The Field Sequence Number is a 4-position number. However, it is permissible to drop the first zero when bracketing the field sequence number. A minimum of three positions must be present. For example, you can use [0010] of [010] for Primary SSN of Page 1 of the Tax Return record. The Record Terminus Character (#) follows the last data field in the record.

Example:
nnnn****RECORD ID GROUP [1st field sequence number]DATA…[next field sequence number]DATA...# ("nnnn" is the record byte count)

NOTE: THE FOLLOWING THREE CHARACTERS "**[**" , "**]**", and "**#**" ARE RESERVED AS DELIMITERS AND CANNOT APPEAR AS DATA CHARACTERS. See Section 5 for information about types of characters in electronically filed returns.

d. Preparer Note, Election Explanation and Regulatory Explanation Records

If fewer than 4000 characters of data are present for one of these records, the terminus character can be entered immediately following the last significant character.

e. State Records - Variable Format

See Section 12 for file format specifications for Federal/State Electronic Filing.

f. Statement and Summary Records - Variable Format

All data fields of the Statement and Summary Records must be formatted as fixed length fields. If a field contains no data, it must be blank-filled or zero-filled, as appropriate.

When transmitting in variable format, each Statement and Summary Record will begin with the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format shown in the Part II Record Layouts. This is followed by the Record ID Group, the data fields formatted as fixed length fields, and the Record Terminus Character (#).

See Section 8 for Statement Record information.

3. **Examples of Fixed and Variable Formats**

a. Tax Form Record (Form 1040) - Variable Format

```
---------1--------2--------3-------4-------5----------6
0444****RET   1040  PG01 111001111  200012  [007]509280136201
0001[008]00510070001003[010]111001111[030]111002222[050]DIV
E[060]DEEPE C<DIVER[080]3333 QUACK BLVD[083]SEAPORT[087]CA[
095]90012[110]X[130]3[140]CORAL DIVER[160]X[167]1[360]01[37
5]20302[600]20302[750]20302#0176****RET   1040  PG02 111001
111 200012 [770]20302[789]2500[800]17802[810]1950[820]15852
[1030]2511[1130]2511[1160]4401[1250]4401[1260]1890[1270]129
0[1280]600[1323]SWIMMER#
```

b. Tax Form Record (Form 1040EZ) - Variable Format

```
---------1--------2--------3-------4-------5----------6
0263****RET  1040Z PG01 111001111  200012  [007]509280136201
0001[008] 00510070001003[010]111001111[030]111002222[050]DIV
E[060]DEEPE C<DIVER[080]3333 QUACK BLVD[083]SEAPORT[087]CA[
095]90012[110]X[375]20302[750]20302[820]15852[1160]4401[126
0]1890[1270]1290[1280]600[1323]SWIMMER#
```

c. Schedule Record - Fixed Format

```
---------1--------2--------3-------4-------5----------6
0308****SCH CZ1040  PG01 111001111 0000001DEEP C DIVERbbbbb
bbbbbbbbbbbbbbbbbb111001111BAKERYbbbbbbbbbbbbbb000612FLOWER
BAKERYbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb987654321555 BOTANIC
AL BLVDbbbbbbbbbbbbbbbbbGARDEN CITY NJ 07011bbbbbbbbbbX0000
0012000 00000002000 00000010000 12121996001000000000000000X
X X X #
```

d. Schedule Record - Variable Format

```
---------1--------2--------3-------4-------5----------6
0183****SCH  A1040  PG01 222002222 0000001[090]2900[100]797
[130]PERSONAL PROPERTY[135]800[140]800[150]4497[160]14000[2
90]1000[350]400[360]14000[380]3500[395]600[410]4100[520]229
97#
```

e. Form Record - Fixed Format

```
---------1--------2--------3-------4-------5----------6
0118****FRM   3903  PG01 111001111 0000001bbbbbbbbbbbbb0000
0010000 00000000000 00000010000 00000006000 00000004000 #
```

f. Form Record - Variable Format

```
---------1--------2------3-------4--------5----------6
0082****FRM   3903  PG01 222002222 0000001[040]10000[044]10
000[052]6000[180]4000#
```

SECTION 2 – TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options continued

3. Examples of Fixed and Variable Formats continued

g. STCGL/LTCGL – Variable Format

Form 1040 return with a 1040 Schedule D form and 2 occurrences of Form 8865 with the first 3 pages. (Maximum STCGL = 15,000 per this example. Maximum LTCGL = 15,000 per this example.)

```
12345678911234567892123456789312345678941234567895123456789612345678971234 56
         0         0         0         0         0         0         0
0250****RET   1040  PG01 007018865 200212 [0007]…..
0173****RET   1040  PG02 007018865 200212 [0770]25000…..
0253****FRM   W-2   PG01 007018865 0000001[0040]871234567…..
0117****STCGL SCH  DPG01 007018865 0000001 0000001ANY COMPANY
123100000000100+00000000390+00000003450+#
0117****STCGL SCH  DPG01 007018865 0000001 0000002
123100000000100+00000000090+00000000450-#
0117****STCGL SCH  DPG01 007018865 0000001 0000003ONLY COMPANY
123100000000100+00000000090+00000000060+#
"      "            "      "            "      "
0175****SCH  D1040  PG01 007018865 0000001[0020]STCGL……
0117****STCGL 8865  PG01 007018865 00000010000001              200201012002
123100000000100+00000000090+00000000070+#
0117****STCGL 8865  PG01 007018865 00000010000002              200201012002
123100000000100+00000000090+00000000010+#
"      "            "      "            "      "
0129****LTCGL 8865  PG01 007018865 00000010000001              200201012002
123100000000050+00000000040+00000000010+            #
"      "            "      "            "      "
0129****LTCGL 8865  PG01 007018865 00000010004973              200201012002
123100000000050+00000000040+00000000010+            #
0129****LTCGL 8865  PG01 007018865 00000010004974              200201012002
123100000000050+00000000040+00000000010+            #
"      "            "      "            "      "
0098****FRM   8865  PG01 007018865 0000001[0006]200201……
0095****FRM   8865  PG02 007018865 0000001[1040]X…..
0129****FRM   8865  PG03 007018865 0000001[2480]STCGL[2490]20011015[2500]200
11031[2510]500[2520]200[2530]300[2750]300[2760]LTCGL#
0117****STCGL 8865  PG01 007018865 0000002 0000001             200201012002
123100000000100+00000000090+00000000070+#
0117****STCGL 8865  PG01 007018865 0000002 0000002             200201012002
123100000000100+00000000090+00000000010+#
"      "            "      "            "      "
0129****LTCGL 8865  PG01 007018865 0000002 0000001             200201012002
123100000000050+00000000040+00000000010+            #
0129****LTCGL 8865  PG01 007018865 0000002 0000002             200201012002
123100000000050+00000000040+00000000010+            #
"      "            "      "            "      "
0098****FRM   8865  PG01 007018865 0000002[0006]200201…..
0095****FRM   8865  PG02 007018865 0000002[1040]X…..
0129****FRM   8865  PG03 007018865 0000002[2480]STCGL[2490]20011015[2500]200
11031[2510]500[2520]200[2530]300[2750]300[2760]LTCGL#
0244****SUM              007018865        ANY CO
 169999      0100230100000000000000000400000000000065430786900000009 99.27.3
0.277                12345678
       #
```

SECTION 3 – ACKNOWLEDGEMENT FILE FORMAT

.01 Acknowledgement File Components

1. Every transmission will be acknowledged by the return of an Acknowledgement File (ACK File) to the transmitter. The Acknowledgement File will be available from the IRS service center to the transmitter within two workdays from the original transmission. The Acknowledgement File must be retrieved before sending a return file transmission.

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

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

   b. One ACK Record Set consisting of an ACK Key Record with a "T" in the Acceptance Code field and one ACK Error Record containing a maximum of 15 transmission reject errors related to this transmission.

   c. The Acknowledgement Recap Record (ACK Recap Record) with Fields 0070 through 0120 zero-filled.

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

   a. The original TRANA and TRANB sent by the transmitter with Field 0180 of the TRANA record updated with an IRS entry indicating the (Front-End Processing Subsystem/Central Processing Unit) FEPS/CPU Designator.

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

   c. Next, the Acknowledgement Recap Record (ACK Recap Record), which is the original RECAP Record updated with counts of the Total Accepted Returns, Total Duplicated Returns, Total Rejected Returns, Total Duplicated EFT, IRS Computed EFT Count, and IRS Computed Return Count.

   d. And finally, the FEPS-generated Acknowledgement File Name containing the GTX Key (Field 0140 in the ACK Recap Record).

4. The Acknowledgement of an individual return is the ACK Record Set. An ACK Record Set consists of one ACK Key Record for an accepted return, or one ACK Key Record followed by up to 96 ACK Error Records for a rejected return.

   a. The ACK Key Record contains information to identify the return it represents, plus a field to indicate how many (if any) ACK Error Records follow. See Section 3.02.1 for the values of the Acceptance Code field of the ACK Key Record and Section 12.08 for the State Packet Acknowledgement format.

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

SECTION 3 – ACKNOWLEDGEMENT FILE FORMAT

.01 Acknowledgement File Components continued

5. An "A" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been accepted as a filed tax return and will be processed in the same manner as a return originally submitted on a paper document. This does not imply that the return will pass all IRS validity checks or post to the IRS Master File without delays.

6. The "D" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been identified as a duplicate return, i.e., a tax return record had previously been transmitted and accepted for that Social Security Number.

7. The "R" in the Acceptance Code field of an ACK Key Record indicates that the associated tax return has been rejected due to a fatal error involving the return format, internal consistency, or data errors in a key field. The error(s) must be corrected and the return resubmitted to the IRS to be considered a filed tax return.

8. The "T" in the Acceptance Code field of an ACK Key Record indicates that the entire transmission has been rejected.

9. The "D" in the Duplicate Code field of an ACK Key Record indicates that the DCN is a duplicate or zero.

10. The "P" in the Duplicate Code of an ACK Key Record indicates that the Primary SSN is a duplicate or zero.

11. The "S" in the Duplicate Code of an ACK Key Record indicates that the Spouse SSN is a duplicate or zero.

12. The "B" in the Debt Code of the ACK Key Record indicates that a debt was found on both the FMS and IRS files for this return.

13. The "F" in the Debt Code of the ACK Key Record indicates that a debt was found on the FMS File for this return.

14. An "I" in the Debt Code of the ACK Key Record indicates that a debt was found on the IRS File for this return.

15. The "N in the Debt Code of the ACK Key Record indicates that no debt was found on either the FMS or IRS Files.

16. The "**9**" in the PIN Presence Indicator field means that no PIN is present on the return. Form 8453 or Form 8453-OL is required.

17. The "1" in the PIN Presence Indicator field means that taxpayer PIN is present and was entered using the Practitioner PIN method.

18. The "2" in the PIN Presence Indicator field means that taxpayer PIN is present and was entered using the Self-Select PIN method by Practitioner.

19. The "3" in the PIN Presence Indicator field means that taxpayer PIN is present and was entered using the Self-Select PIN method by Online.

SECTION 3 – ACKNOWLEDGEMENT FILE FORMAT

.01 Acknowledgement File Components continued

20. The "4" in the PIN Presence Indicator field means that a State-Only return was filed.

    NOTE: Taxpayer PIN cannot be used with State-Only returns and Form 8453 or 8453-OL is NOT required.

21. A "(blank)" in the PIN Presence Indicator means that a return with a PIN was rejected.

22. The "R" in the Reserved IP Address Code field of the ACK Key Record indicates that a reserved IP address is present for this return.

23. Up to 96 ACK Error Record(s) may be furnished to the electronic filer, one for each four-position Error Reject Code. Filers should use these Error Reject Codes to determine the source of the error causing the return (or transmission) to be rejected. If more than the maximum number of reject conditions are identified, the last reject code will be "0999".

24. The Error Reject Codes and references to validation criteria related to the error conditions are listed in Attachment 1. Filers should use this information to resolve reject conditions. When a condition cannot be resolved with the information provided, the filer should contact the Electronic Filing Unit at the applicable submission processing center for assistance.

25. A "Y" in the EIC Indicator Field Description on the ACK Key Record indicates:

    a. The taxpayers identified on this return have been selected for the Service's EIC Residency Certification Test.

    b. These taxpayers are required to submit Form 8836, Qualifying Children Residency Statement and related documents to:

       Internal Revenue Service
       Stop 4300, Annex R-2
       Kansas City, MO 64999-0065 or

       Fax form and documentation to: (913) 266-9640

    c. The EIC portion of the refund will be held until the EIC Residency test is verified.

    d. If you have questions or need help, please call our special toll free number at 1-800-829-6088.

26. A "blank" in the EIC Indicator Field Description on the ACK Key Record indicates these taxpayers were not selected for the Service's EIC Residency Certification Test.

27. **The "E" in the Acceptance Code field of an ACK Key Record indicates that this return has rejected previously with either ERC 501 and/or 504 and that this subsequent submission still has some invalid data. A math notice error will be sent to the taxpayer advising of any changes made to the return as a result of this exception processing. This returns will be processed in 4 to 6 weeks from the date of acceptance. DO NOT RESUBMIT THE TAX RETURN or FILE ON PAPER.**

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SECTION 3 – ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts

1. ACK KEY Record - Acknowledgement File Key Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "ACKbbb"
0005	Reserved IP Address Code		1	"R" = Reserved or Blank
0010	EIC Indicator		1	"Y" or Blank (If "Y", see Section 3.01 Item 25 for more details)
0020	Taxpayer Identification Number		9	N (Primary SSN)
0030	Return Sequence Number		16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Seq Num (2), Seq Num for Return(4)
0040	Expected Refund or Balance Due		12	Refund or Balance Due from Applicable Return
0050	Acceptance Code		1	"A" = Accepted "R" = Rejected "D" = Duplicated Return "T" = Transmission Rejected **"E" = Exception Processing** |
0060	Duplicate Code		3	"D" = Duplicate DCN or zero "P" = Duplicate Primary SSN or zero "S" = Duplicate Spouse SSN or zero
0065	PIN Presence Indicator		1	"**9**" = No PIN Present (F8453 or 8453-OL Required) | "1" = Practitioner PIN "2" = Self-Select PIN by Practitioner Used "3" = Self-Select PIN Online Used "4" = State-Only PIN, F8453/8453-OL is NOT Required Blank = Rejected Return
0070	EFT Code		1	Blank

SECTION 3 – ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts continued

1. ACK KEY Record continued

Field No.	Identification	Form Ref.	Length	Field Description
0080	Date Accepted		8	DT Format = YYYYMMDD
0090	Return DCN		14	N
0100	Number of Error Records		2	N Range 00-96
0110	FOUO RET SEQ NUM		12	Reserved
0112	State DD Ind		1	Reserved
0115	Payment Acknowledgement Literal		15	"PYMNT RQST RVCD" or blank
0117	Date of Birth Validity Code		1	"0" = DOB Validation Not Required "1" = All DOB(s) Valid "2" = Primary DOB Mismatch "3" = Spouse DOB Mismatch "4" = Both DOB(s) Mismatch
0118	Filler		2	blank
0119	State-Only Code		2	"SO"
0120	Debt Code		1	"N" = None "I" = IRS Debt "F" = FMS Debt "B" = IRS and FMS debt or blank
0130	State Packet Code		2	blank or valid state code
	Record Terminus Character		1	Value "#"

SECTION 3 – ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts continued

2. ACK ERR Record - Acknowledgement File Error Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "ACKRbb"
0010	Taxpayer Identification Number		9	N (Primary SSN) (Must match ACK Key Record)
0020	Reserved		7	Blank
0030	Error Record Sequence Number		2	N, 01-96
0040	Error Form Record ID		6	AN
0050	Error Form Record Type		6	AN
0060	Error Form Page Number		5	"PG00b" (page number is "00" (zero) for all IMF ACK ERR records)
0070	Error Form Occurrence		7	N (0000001-0000050)
0080	Error Field Sequence Number		4	N
0090	Error Reject Code		4	N (nnnn) (Refer to Attachment 1)
0100	Filler		55	blank
	Record Terminus Character		1	Value "#"

SECTION 3 – ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts continued

3. ACK ERR Record - Acknowledgement File Error Record
(For STCGL/LTCGL ONLY)

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "ACKRbb"
0010	Taxpayer Identification Number		9	N (Primary SSN) (Must match ACK Key Record)
0020	Reserved		7	Blank
0030	Error Record Sequence Number		2	N, 01-96
0040	Error Form Record ID		6	STCGL, LTCGL
0050	Error Form Record Type		6	Sch D, 8865-1, 8865-2, 8865-3, 8865-4, 8865-5
0060	Error Form Page Number		5	"PG00b" (page number is 00" (zero) for all IMF ACK ERR records)
0070	Error Form Occurrence		7	N (0000001-0005000)
0080	Error Field Sequence Number		4	N
0090	Error Reject Code		4	N (nnnn)(Refer to Attachment 1)
0100	Filler		55	blank
	Record Terminus Character		1	Value "#"

.02 Acknowledgement File Record Layouts continued

4. ACK RECAP Record - Acknowledgement File Recap Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RECAPb"
0010	Filler		8	Blank
0020	Total EFT Count		6	N
0030	Total Return Count		6	N, Range = (000001 999999)
0040	Electronic Transmitter Identification Number (ETIN)		7	N (includes Transmitter's Use Code)
0050	Julian Day of Transmission		3	N (Must be the same as on the TRANA record)
0060	Transmission Sequence		2	N
0070	Total Accepted Returns		6	IRS USE ONLY
0075	**Total Exception Processing**		**6**	**IRS USE ONLY** **|**
0080	Total Duplicated Returns		6	IRS USE ONLY
0090	Total Rejected Returns		6	IRS USE ONLY
0100	Total Duplicated EFT		6	IRS USE ONLY
0110	IRS Computed EFT Count		6	IRS USE ONLY
0120	IRS Computed Return Count		6	IRS USE ONLY
0130	Total State-Only Return Count		6	N Range = (000001 999999)
0135	Total Accepted State-Only Returns		6	N Range = (000001 999999)
0137	Filler		5	Blank
0140	Acknowledgement File Name (GTX Key)		20	AN
	Record Terminus Character		1	Value "#"

SECTION 3 – ACKNOWLEDGEMENT FILE FORMAT

.02 Acknowledgement File Record Layouts continued

4. ACK RECAP Record - Acknowledgement File Recap Record continued

NOTE: Fields 0000 and 0020-0060 are identical to those in the original RECAP Record.

Fields 0110 and 0120 are computed by IRS.

Fields 0000 and 0020-0060 are identical to those in the original RECAP Record.

Fields 0070, 0080, 0090, 0100, 0110, 0120, and 0140 are computed by IRS.

SECTION 3 – ACKNOWLEDGEMENT FILE FORMAT

.03 Examples of ACK Records

1. Example of Accepted Refund Return:

```
---------1---------2---------3---------4---------5---------6--------7--------8
0120****TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER’SAGENTD200102
01199990003201AV729999bbbbbbbbbbbbbPbE#0120****TRANBb1234567893131bDEMOCRATbRDbb
bbbbbbbbbbbbbbbbbMEMPHISbTNbb38110bbbbbbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbb#
0120****ACKbbbbb4444444441999900032010695000000000365+A000Yb020120010072999900694 1
000000000000680bbbbbbbbbbbbbbbbbbbNbb#0120****RECAPbbbbbbbbb00007000067199990003
2010000350000000000320000000000007000067bbbbbbbbbbbbbbbbbT20011125101553.0100#
```

2. Example of Rejected Refund Return:

```
---------1---------2---------3----------4--------5---------6--------7--------8
0120****TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER'SbAGENTD200102
01199990003201AV729999bbbbbbbbbbbbbPbE#0120****TRANBb1234567893131bDEMOCRATbRDbb
bbbbbbbbbbbbbbbbbMEMPHISbTNbb38100bbbbbbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbb#01
20****ACKbbbbb4444444441999900032010696000000000326+R000bb0201200100729999006951 02
0000000000690bbbbbbbbbbbbbbbbbbbbbbb#0120****ACKRbb444444444bbbbbbb01FRMbbb1116bbP
G00b000001400000030bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb#0120*
***ACKRbb444444444bbbbbbb02FRMbbb1116bbPG00b000000000000045bbbbbbbbbbbbbbbbbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb#0120****RECAPbbbbbbbbb00000700006719999000320100
0035000000000032000000000007000067bbbbbbbbbbbbbbbbbT20011123111015.0200#
```

3. Example of Rejected Transmission:

```
---------1---------2---------3----------4--------5---------6--------7--------8
0120****TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER'SbAGENTD200102
01199990003201AV729999bbbbbbbbbbbbbPbA#0120****TRANBb1234567893131bDEMOCRATbRDbbb
bbbbbbbbbbbbbbbbbMEMPHISbTNbb38100bbbbbbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbb#012
0****ACKbbbbb0000000000000000000000000000000000000T000000000000000000000000000000010
000000000000000000000000000000000000#0120****ACKRbb000000000bbbbbbbb84000000000000
000000000000000000000000000000000000000000000000000000000000000000000000000000#0120***
*RECAPbbbbbbbbb00000700006719999000320100000000000000000000000000000007000067bbbbbb
bbbbbbbbbbbT20010110200001.0100#
```

Note: If more than one transmission reject code is applicable, the additional reject codes will be placed in Field 0100. The maximum number of 15 transmission reject codes can be present.

4. Example of Accepted Refund Return with State Packet Attached:

```
---------1---------2---------3---------4---------5---------6---------7---------8
0120****TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER’SAGENTD200102
01199990003201AV729999bbbbbbbbbbbbbPbB#0120****TRANBb1234567893131bDEMOCRATbRDbbb
bbbbbbbbbbbbbbbbbMEMPHISbTNbb38110bbbbbbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbb#
0120****ACKbbbbb4444444441999900032010695000000000365+A000Yb020120010072999900694 1
000000000000680bbbbbbbbbbbbbbbbbbbNSC#0120****RECAPbbbbbbbbb00007000067199990003
2010000350000000000320000000000007000067bbbbbbbbbbbbbbbbbT20010110200101.0700#
```

SECTION 3 – ACKNOWLEDGEMENT FILE FORMAT

.04 How to Batch and Match Returns with Acknowledgement Files

1. File Names

The following information is provided to filers who may not be aware of how to batch their returns and match them up later with Acknowledgement Files. Because filers request to "re-hang" Acknowledgement Files so frequently, it may be that their software is not reading and storing properly the ACK File Name(s) that appear within the ACK File Transmission. **The ACK File Name is generated by the Front-End Processing Subsystem (FEPS) as a 20 byte GTX Key and passed onto the UNISYS with the return file.** After UNISYS processing, this ACK File Name is returned with the ACK file in the RECAP record. When the ACK file is returned to the Transmitter, it is renamed to a DOS 8.3 byte format called the ACK Reference File Name with an extension. The name contains the same month and day from the GTX Key, a 4 digit sequence number assigned by the FEPS for that transmission, followed by the extension. See Figure 34 for an explanation of the extension.

How to Batch Returns

Returns are to be transmitted, using the following specifications from the latest version of the Electronic Return File Specifications and Record Layouts.

a. In Part II, **Section 1**, the record layout for the TRANA, the first record in any transmission, indicates where the return file batch information is to be entered.

b. In Field 0060, the 5 digit ELECTRONIC TRANSMITTER IDENTIFICATION NUMBER (ETIN) assigned by the IRS, is entered. This is followed by TRANSMITTER'S USE CODE, 2 digits of the transmitter's choice to specify the type of returns (some transmitters use this field to identify which office or branch it belongs to or if it is a RAL return, etc.). It can also be left blank or zero filled.

c. In Field 0070, the 3 digit JULIAN DAY (001-365) follows. Field 0080 is composed of 2 digit TRANSMISSION SEQUENCE NO (00-99) for the above Julian Day.

d. In Part II, **Section 2,** the record layout for the TAX RETURN RECORD for page 1 of either the Form 1040, 1040A, or 1040EZ, indicates where the RETURN SEQUENCE NUMBER is entered, which is used for each return within the batch identified in the TRANA record above.

e. Field 0007, the 16 digit RETURN SEQUENCE NUMBER (RSN), is composed of the following sub-fields:

a.	ETIN of Transmitter	5n	= Field 0060 of the TRANA
b.	TRANSMITTER'S USE FIELD	2n	= Field 0060 of the TRANA
c.	JULIAN DAY OF TRANSMISSION	3n	= Field 0070 of the TRANA
d.	TRANSMISSION SEQUENCE NUMBER	2n	= Field 0080 of the TRANA (00-99)
e.	SEQUENCE NO. OF EACH RETURN	4n	= 0000-9999

NOTE: Dial-up filers using ZMODEM with Checkpoint/Restart can file more than 500 returns per transmission with a maximum of 10,000. Dedicated leased line filers can file a maximum of 10,000 returns.

.04 How to Batch and Match Returns with Acknowledgement Files continued

f. In Field 0008, the 14 digit DECLARATION CONTROL NUMBER (DCN), that is also used on the corresponding Form 8453 signature document, is composed of the following sub-fields:

a. Always 00	2n	= 00
b. EFIN of ERO	6n	= (Assigned to ERO by IRS)
c. Batch Number of EROs returns	3n	= 000-999
d. Serial Number of return in batch	2n	= 00-99
e. Year	1n	= (ending digit of tax year)

g. In Part II, the record layout appears for the RECAP record, which ends a transmission.

h. Field 0040, the ETIN and TRANSMITTER'S USE CODE must equal the same one in Field 0060 of the TRANA.

i. In Field 0050, the JULIAN DAY must equal the JULIAN DAY in Field 0070 of the TRANA.

j. In Field 0060, the TRANSMISSION SEQUENCE NUMBER must equal Field 0080 of the TRANA.

2. Assignment of File Name by FEPS

a. After transmitting a file, the system indicates that it was successfully received with the message: "**Transmission file has been received with the following GTX Key:**

Syyymmddhhmmss.xxxx mmddnnnn

The Global Transaction (GTX) key is a series of unique numbers identifying the system that received it and day/time information. After the GTX key, the system generates a unique file name for the transmission that will be used as part of the Acknowledgement Reference File Name returned to the transmitter. The GTX Key is placed in field 0140 of the Acknowledgement File ACK RECAP Record. Transmissions and Acknowledgements can be matched using the 20 character GTX Key, the ETIN, and/or the ACK Reference File Name.

b. The Acknowledgement Reference File Name consists of the 4-digit numerical representation of the transmission month and day (MMDD) followed by a 4-digit sequence number for the transmissions received to date for that transmitter (0000-9999). The Acknowledgement Reference File Name will be part of the file name returned to the transmitter.

See Appendix A for more information on the Ack File Reference Name.

CAUTION: After receiving transmission 9,999, the system begins to number again with 0000 or the next available sequence number after 0000. Therefore, if large transmitters do not pick up ACK files within a few days, they may see this number repeated and not be able to identify which batch is which, or their software may overwrite a previous ACK file in their directory on their PC.

CAUTION: If more than 100 batches per ETIN in a day are filed, the transmitter should request another ETIN.

.04 How to Batch and Match Returns with Acknowledgement Files continued

3. Receiving, Locating, Storing, and Matching ACK Files

   a. In Part I, **Section 3.01,** the Acknowledgement File format appears. It is composed of the original TRANA and TRANB received from the Transmitter, followed by the ACK KEY Record, ACK ERR Record(s) as applicable, and the ACK RECAP record.

   b. In Part I, **Section 2.02,** the ACK KEY RECORD is outlined.

      (1) Field 0030 contains the RETURN SEQUENCE NUMBER (RSN) as submitted by the Transmitter in Field 0007 of page 1, 1040, 1040A, 1040EZ.

      (2) Field 0090 contains the return Declaration Control Number (DCN), as submitted by the Transmitter in Field 0000, page 1, 1040, 1040A, or 1040EZ.

   c. In Part I, **Section 2.02,** the ACK RECAP is outlined.

      (1) Field 0040 contains the ETIN plus TRANSMITTER'S USE CODE as in the original transmitter's RECAP.

      (2) Field 0050 contains the JULIAN DAY OF TRANSMISSION as in the original transmitter's RECAP.

      (3) Field 0060 contains the TRANSMISSION SEQUENCE NUMBER FOR JULIAN DAY in Field 0050, as in the original transmitter's RECAP.

      (4) Field 0140 contains the ACKNOWLEDGEMENT FILE NAME, which was generated by the FEPS in the **"Transmission file has been received with the following GTX Key"** message. (Software developers/transmitters must program to wait for this message and should store the File Name for comparison with the ACK File transmission when received.)

   d. In summary, the transmitter and ERO have numerous ways of matching up their batches of return files they transmitted with the ACK files they receive. -|

SECTION 3 – ACKNOWLEDGEMENT FILE FORMAT

.04 How to Batch and Match Returns with Acknowledgement Files

e. CAUTION:

(1) Block zero ("0") identifies the filename. Data is transmitted starting in Block one ("1") up to Block "255" and then rolls to Block "0". The last block for the file is padded with "Ctrl Z" characters. The next transmission packet should be the End of Transmission (EOT) character (ASCII – "cntl d"). If there is another file, the next block, Block "0" will contain the next filename. Otherwise a Block "0" without a filename will be followed by the EOT character.

(2) **If using ZMODEM, Acknowledgement Files are sent as separate files within the transmission, with "zfile" and "eof" in between each file, with a "zfin" at the end of all files.** Filer's software should read for the "zfile" and "eof" and store the file under the IRS File Name in the directory for each ACK File within the ACK transmission. The Front-End Processing System is set to overwrite when sending ACK Files.

(3) Sometimes transmitters will use a different protocol if they are having problems with one. **Transmitter's software must be flexible to handle the above rules when various file transfer protocols might be used in order to parse their individual ACK files properly for correct storage in their directories.** Otherwise, transmitters may not realize they have received more than one ACK file and store multiples under one of the ACK File Names.

f. ETD Batching and Matching

The ETD batching and Acknowledgement File processing follow the same patterns as 1040 returns.

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SECTION 4 – TYPES OF RECORDS

.01 Transmitter Records

See Part II Record Layouts for the exact formats of the Trans Record "A" (TRANA), Trans Record "B" (TRANB), and RECAP Record.

1. TRANA and TRANB Records*

   The first two records of a transmitted file are the Transmitter Records TRANA and TRANB. These records contain data entered by the transmitter. (The "transmitter" is defined as the firm transmitting directly to the IRS.)

2. RECAP Record

   The RECAP Record follows the Tax Return Records and is the final record of a transmitted file. The RECAP Record provides balancing counts for the tax returns contained in the transmitted file.

.02 Tax Return Records

See Part II Record Layouts for the exact formats of individual records listed below. All records within a tax return should appear in the order listed in Part II, Record Layouts or in the order of the Attachment Sequence Number preprinted on the corresponding paper form. (Refer to Section 2.01, Item 11)

All "total" fields must have a significant entry when there are amounts leading to the total. Any "total" field that has a significant entry must have at least one significant amount leading to that total. Otherwise, processing of the tax return will be delayed to resolve the discrepancy.

1. Tax Form Record

   Each tax return must begin with the Tax Form Record, which consists of Form 1040 Page 1 and Form 1040 Page 2, or Form 1040A Page 1 and Form 1040A Page 2, or Form 1040EZ Page 1.

2. Schedule and Form Records

   Some schedules and forms consist of multiple pages. Each page of a multiple-page schedule or form is a separate record within the tax return.

   Multiple occurrences of certain schedules and forms are permitted. Refer to Attachment 11 for a list of the maximum number of schedules and forms permitted in an electronically filed tax return. When there are multiple occurrences of schedules or forms, the Page Number must be sequential within the Form/Schedule Occurrence Number of the schedule or within the Form Occurrence Number of a form.

.02 Tax Return Records continued

a. Instructions for Multiple Occurrences of Schedules C and C-EZ:

Schedule C and Schedule C-EZ are separate schedule types. The Form/Schedule Occurrence Number in the Record ID must be incremented starting with "0000001" for each schedule type. For example, if a joint return contains four Schedules C for the primary taxpayer and one Schedule C-EZ for the secondary taxpayer, the first Schedule C will contain "0000001" in the Form/Schedule Occurrence Number, the second Schedule C will contain "0000002" in the Form/Schedule Occurrence Number, etc. The Form/Schedule Occurrence Number for the Schedule C-EZ will contain "0000001". If this format is not followed, the return may be rejected or the refund delayed.

The number of Schedules C plus the number of Schedules C-EZ cannot exceed a total of eight. When eight Schedules C are transmitted, no Schedule C-EZ can be transmitted. When a Schedule C-EZ is transmitted for a taxpayer, no Schedule C can be transmitted for the same taxpayer.

b. The "Form Payment" record is considered to be a form, although there is no equivalent paper form.

3. Foreign Employer Compensation (FEC) Record

The FEC RECORD is required information to support entries to Line 7, Forms 1040 and 1040A, and Line 1, Form 1040EZ, for compensation received from non-U.S. employers who do not have EIN'snor issue Forms W-2. The FEC RECORD must be completed when the Foreign Employer Compensation Literal, Field No. 0378 of the Tax Form indicates "FEC". A maximum of 10 FEC RECORD's are permitted. The total of Foreign Employer Compensation Amount(s) from Field No. 0220 of the FEC RECORD(s) is reported in the Foreign Employer Compensation Total, Field No. 0379, of Forms 1040, 1040A, and 1040EZ. The appropriate address fields, U.S. or Foreign, must be completed on the FEC RECORD to identify the location at which the wage-recipient resided when the services for the Foreign Employer were performed. If the services for the Foreign Employer were performed in the U.S., enter alphabetic "**US**" (not shown in the Country Code Table) for the Country Code Field No. 0130.

4. Authentication Record

The Authentication (ATH) Record is used when the taxpayer(s) is filing an Online return and/or electing to use the Self-Select or Practitioner PIN (Personal Identification Number) for *e*-file signature option. Only one Authentication Record is permitted per tax return.

5. Statement Records

Statement Records can only be used by the electronic filer when the number of data items exceeds the number that can be contained in the space provided on the printed schedule or form, or when the data must be provided on a separate continuation statement record, or when a statement of explanation is required for a specific condition.

See Section 8 for Statement Record information.

SECTION 4 – TYPES OF RECORDS

.02 Tax Return Records continued

6. STCGL/LTCGL Records

"STCGL" is the Short Term Capital Gain or Loss Record and "LTCGL" is the Long Term Capital Gain or Loss Record. Each record is considered a separate transaction. These transaction records are used when there is a need to transmit five or more transactions with an electronically filed return. (Use the Schedule D to report four or less for short term and long term transactions.) Each Schedule D and/or F8865 occurrence may have up to 5000 transaction records (i.e.,5000 short term and 5000 long term). The "STCGL" and/or "LTCGL" transaction record must be transmitted prior to the parent form (i.e., Sch. D or 8865). The "STCGL" can be submitted without the "LTCGL" and vice versa. When the "STCGL" or "LTCGL" transaction record is present, then "STCGL" or "LTCGL" record CANNOT be blank. All "STCGL" and/or "LTCGL" transaction records must be in the appropriate numerical order based on occurrence number within subpart occurrence and each set must start with "0000001".

7. Preparer Note, Election Explanation and Regulatory Explanation Records

a. Preparer Note (NTE) records can be used by the paid preparer, electronic return originator or taxpayer to provide additional, voluntary information related to the tax return but not required to be attached to it.

b. Election Explanation (ELC) records are used when the taxpayer makes an election for certain tax treatment, status, exception or exemption based on an instruction for the tax form or in a related tax publication when there is no official IRS form designed for that purpose. The specific "election" must be cited followed by any explanatory or supporting information required. Multiple elections can be combined on one page record; separate page records can be used for each applicable election; and/or, multiple page records can be used for one election. The maximum number of ELC page records is 20. Enter the terminus character (#) after the last significant character in each ELC page record.

c. Regulatory Explanation (REG) records are similar to Election Explanation records and are used when the taxpayer cites a specific regulation for certain tax treatment, status, exception or exemption when there is no official IRS form designed for that purpose. The specific "regulation" must be cited followed by any explanatory or supporting information required. Multiple regulatory explanations can be combined on one page record; separate page records can be used for each applicable regulation cited; and/or, multiple page records can be used for one regulatory explanation. The maximum number of REG page records is 20. Enter the terminus character (#) after the last significant character in each REG page record.

SECTION 4 – TYPES OF RECORDS

.02 Tax Return Records continued

8. State Records

State Records include the Generic Record "STbbbb0001bb" and the Unformatted Record "STbbbb0002bb". There can be only one Generic Record for each return. There can be up to nine Unformatted Records for each return. The Generic Record must be present and must precede any other State Record.

See Section 12 for specifications and examples of the State Records.

9. Summary Record

The Summary Record is the final record for each tax return. This record contains electronic filer identification data, the counts for Form, Schedule, Authentication, Statement, Preparer Note, Election Explanation, and Regulatory Explanation Records included in the return, and the paper document indicators. (A value of "1" in a paper document indicator field shows that the paper document specified is a part of the return and has been attached to the Form 8453). It also contains the Electronic Postmark fields, the IP (Internet Protocol) fields and the Software Identification fields.

SECTION 5 TYPES OF CHARACTERS

This section identifies the types of characters that are valid for an electronically filed return. Although characters other than these may be entered by a taxpayer on the paper form, the invalid characters are not key entered to the electronically filed return.

THE FOLLOWING THREE CHARACTERS "**[**" , "**]**", and "**#**" ARE RESERVED AS DELIMITERS AND CANNOT APPEAR AS DATA CHARACTERS. The left ([) and right (]) brackets are used to enclose Field Sequence Numbers. The Pound Sign (#) (Record Terminus Character) is used to indicate the End of Record.

.01 Allowable Characters

1. Alpha (A)

   Upper case alpha characters only: A - Z

   Literal values - Enter exact character string from the Field Description in Part II Record Layouts.

2. Numeric (N)

   Numeric characters only: 0 - 9

   a. **MONEY AMOUNT** (N) (Signed Numeric) -

      Enter whole dollar amounts (do not enter cents).

      (1) Fixed format: 12 characters, right-justified with leading zeros; the right-most position is reserved for the sign. A blank ( ) indicates a gain and a minus sign (-) indicates a loss.

          Non-significant - Zero-fill the field, reserving the right-most position for the sign.

      (2) Variable format: Leading zeros are dropped. For a positive value, the trailing blank that indicates a gain is dropped. For a negative value in a field that can contain either a gain or a loss, the minus sign (-) must be present in the last position of the signed numeric field.

          Non-significant - Omit the field.

SECTION 5 TYPES OF CHARACTERS

.01 Allowable Characters continued

b. **RATIO** (R) (percentage) - Left-justify and zero-fill for both fixed and variable formats. DO NOT ENTER A DECIMAL POINT. Other than the exception listed below, ratio fields contain six numeric characters with the decimal point assumed to be between the left-most and the second left-most positions. If less than 100%, precede with a zero.

Examples: 25.32% = 025320, 105% = 105000

(1) EXCEPTION: "Rate" fields on Form 4136 equal six numeric characters. The decimal point is assumed to precede the left-most position. Transmit all six positions, left-justified and zero-filled.

Examples: Rate .183 = 183000
Rate .03967 = 039670
Rate .17 = 170000

-|

-|

c. **EIN** (Employer ID Number) (N), e.g., if no EIN is present on Schedule C or Schedule F - for fixed format, blanks should be entered; for variable format, the field should be omitted.

d. **ZIP CODE** (N) should be left-justified. For fixed format, if there are only five Zip Code characters, the seven remaining positions can be either blank-filled or zero-filled. For variable format, if there are only five Zip Code characters, transmit the five numeric characters.

e. **DATE** (DT) - M = Month, D = Day, Y = Year (YYYY, YYYYMM, YYYYMMDD, MMYYYY, MMDDYYYY); if date is not known or covers various dates, enter zeros unless otherwise specified in the record layout field description. Leading zeros cannot be dropped from date fields for both fixed and variable formats.

If a date field is not defined as "DT" in Part II Record Layouts, then the Field Description will specify the required date format.

f. **OTHER UNSIGNED NUMERIC FIELDS** (N)

(1) Fixed format: Enter the numeric characters, right-justified and zero-filled.

Non-significant - Blank-fill (unless otherwise specified in the Record Layout for that field).

SECTION 5 TYPES OF CHARACTERS

.01 Allowable Characters continued

(2) Variable format: For most unsigned numeric fields other than ratio, EIN, Zip Code, and date fields, leading zeros may be dropped.

Leading zeros cannot be dropped from the Business Code field of Schedules C/C-EZ nor from the Agricultural Activity Code field of Schedule F. The leading zero cannot be dropped from the two-digit value of the Post of Duty field of Forms 2555/2555EZ, Foreign Employer Compensation (FEC) Record, or from the "Type of Use" fields of Form 4136.

Non-significant - Omit the field.

3. Alphanumeric (AN)

Upper case alpha characters A - Z; numeric characters 0 - 9; and special characters in cases listed below.

Literal values - Enter exact character string from Field Description in Part II Record Layouts.

Non-significant - For fixed format, blank-fill; for variable format, omit the field.

a. Special Characters - Only the following are permitted in certain cases: Ampersand (&); blank ( ), often shown in the record layouts as "b"; comma (,); hyphen (-); less-than (<); percent (%); plus (+); and slash (/).

b. Special Symbols and their hexadecimal conversion characters for ASCII are below:

Symbol	ASCII Hex	Symbol	ASCII Hex
[	5B	-	2D
]	5D	&	26
#	23	/	2F
<	3C	%	25

SECTION 5 TYPES OF CHARACTERS

.02 Special Cases for Special Characters

1. Form 1040

   Name Line 1: A - Z; ampersand (&); blank ( ); hyphen (-); and less-than (<).

   Name Line 2: A - Z; 0 - 9; ampersand (&); blank ( ); hyphen (-); percent (%) for "in care of" address; and slash (/).

   Street Address: A - Z; 0 - 9; blank ( ); hyphen (-); and slash (/).

   City: At least three characters must be entered; A - Z; blank ( ); APO/FPO - Refer to Attachment 4.

   State: A - Z - Refer to Attachment 3.

   Dependent Names: A - Z; blank ( ); and hyphen (-).

2. Form 5329

   Name of Person Subject to Penalty Tax: A - Z; blank ( ); hyphen (-); and less-than (<).

3. Form 8606

   Nondeductible IRA Name: A - Z; blank ( ); hyphen (-); and less-than (<).

4. Forms W-2/W-2G/**W-2GU**/1099-R |

   Employer Name: A - Z; 0 - 9; ampersand (&); comma (,); hyphen (-); plus (+); and slash (/).

   City/State/Zip: A - Z; 0 - 9; comma (,); and hyphen (-).

5. Foreign Employer/Payer Address on Forms W-2/W-2G/**W-2GU**/1099-R |

   Employer/Payer State: Period (.).

6. Employee, Recipient/Winners with Foreign Address on Form W-2/W-2G/**W-2GU/**1099R |

   Employee/Recipient/Winner State: Enter Period (.).

7. Other Schedules/Forms with Similar Fields

   Follow character set instructions for fields that most resemble those listed above.

8. Summary Record

   IP Address: 0-9, A-F, period (.), **colon (:)**, or blank (). |

SECTION 6 - CRITERIA FOR FILER FRONT-END CHECKS

.01 Refund Delay Conditions

The following conditions may delay the refund and/or change the refund amount.

1. Taxpayer owes back taxes, either individual or business (refund offset).

2. Taxpayer owes delinquent child support (refund offset).

3. Taxpayer has certain delinquent federal debit, such as student loans, etc. (refund offset).

4. The last name and social security number of the primary taxpayer must be the same as on last year's return or the return will be delayed at least one week for rematching. It is **strongly** suggested that you use the name as it appears on the mailing label of the tax package.

5. The Estimated Tax payments reported on the return do not match the Estimated Tax payments recorded on the IRS Master File. This generally occurs when:

   a. The spouse made separate Estimated Tax payments and filed a joint return, or vice versa; or

   b. The return was filed before the last Estimated Tax payment was credited to the account.

6. The taxpayer has a Schedule E claiming a deduction for a questionable tax shelter.

7. The taxpayer is claiming a blatantly unallowable deduction.

8. The taxpayer is considered to be a first-time filer. A first-time filer is defined as an taxpayer who has not filed a tax return as a primary or secondary taxpayer during the previous ten years.

SECTION 6 - CRITERIA FOR FILER FRONT-END CHECKS

.02 Optional Social Security Number Validation against Label

Preparers may wish to make a computer check on the validity of the SSN's of those taxpayers who have IRS preprinted mailing labels to prevent data entry errors that would result in delayed refunds. The two alpha characters that appear on the IRS label are check digits that can be used to verify the SSN. Use the following formula to validate the transcription of the SSN when the taxpayer presents an IRS mailing label:

1. Generate the high order check digit by multiplying the specific digits by the appropriate weight multiple.

Digit of the SSN	Times	Weight Multiple
1st position (high order)	X	+1
2nd position	X	+2
3rd position	X	-4
4th position	X	+1
5th position	X	+2
6th position	X	-4
7th position	X	+1
8th position	X	+2
9th position	X	-4

2. Add the products to an accumulator. If the net result of the accumulation is within the range of 0 through -22, select the alphabetical equivalent from the alphabetic table below. If the net result is outside the range of the table, check the sign of the accumulation.

   If the sign is plus, subtract 23 from the result; if the sign is minus, add 23 to the result. Repeat this until the result is within the range of the table and select the alphabetic equivalent from the table for the high order position of the check digit.

.02 Optional Social Security Number Validation against Label continued

3. Generate the low order position of the check digit by multiplying the specific digits by the appropriate weight multiple.

Digit of the SSN	Times	Weight Multiple
1st position (low order)	X	+1
2nd position	X	-3
3rd position	X	+1
4th position	X	-3
5th position	X	+1
6th position	X	-3
7th position	X	+1
8th position	X	-3
9th position	X	+1

4. Add the products to an accumulator and repeat the calculation in "2" above to arrive at the low order position of the check digit.

5. Alphabetic Table

0 = A	-8 = K	-16 = T
-1 = B	-9 = L	-17 = U
-2 = C	-10 = N	-18 = V
-3 = D	-11 = O	-19 = W
-4 = F	-12 = P	-20 = X
-5 = H	-13 = Q	-21 = Y
-6 = I	-14 = R	-22 = Z
-7 = J	-15 = S	

SECTION 6 - CRITERIA FOR FILER FRONT-END CHECKS

.03 SSN Validation

Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.

.04 Optional Validation of Routing Transit Number (RTN)

Verify the validity of the Routing Transit Number by computing the check digit, which is the ninth digit of the RTN. There may be instances in which the RTN is valid in format and equal to an actual number used by a financial institution, but is not yet on the Financial Management Organization Master File (FOMF). In these cases, the tax return would be rejected.

The steps are as follows:

1. Multiply each of the first eight digits of the RTN by the appropriate multiplier (the first digit multiplied by 3, the second by 7, the third by 1, the fourth by 3, the fifth by 7, the sixth by 1, the seventh by 3, and the eighth by 7).

2. Add all the products.

3. Subtract the sum of all the products from the next multiple of ten.

4. The remainder is the check digit, which must be equal to the ninth digit of the RTN.

   Note: If the sum of the products is evenly divisible by 10, the check digit is zero (0).

5. Example:

   If 120139013 were the RTN, verify the check digit as follows:

   a. Multiply each of the first eight digits, 12013901, by 37137137 respectively:

Routing Transit Number	1	2	0	1	3	9	0	1
Constant Multiplier	X3	X7	X1	X3	X7	X1	X3	X7
	3	14	0	3	21	9	0	7

   b. Add the products: 3 + 14 + 0 + 3 + 21 + 9 + 0 + 7 = 57

   c. Subtract the sum of all the products from the next multiple of ten: 60 - 57 = 3

   d. The remainder is the check digit: 3

   e. If the check digit does not equal the ninth digit of the RTN, verify that the first eight digits of the RTN were correctly entered from the source document and recompute if appropriate.

      Note: If the check digit does not match, the refund cannot be directly deposited.

SECTION 7 – FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

The instructions in sub-sections 7.01 through 7.04 must be carefully followed to avoid delaying returns for error conditions. They must be included in electronic filers' programs as consistency tests and in the data entry instructions.

The Primary SSN, Primary Name Control, State Abbreviation, and Zip Code should be key verified to avoid lengthy delays caused by mismatches with existing taxpayer information in IRS records or by undeliverable refund checks.

.01 Name Controls for Individual Tax Returns

1. Primary Name Control (SEQ 0050) of Form 1040/1040A/1040EZ must equal the first four significant characters of the primary taxpayer's last name. No leading or embedded spaces are allowed. The first left-most position must contain an alpha character. Only alpha, hyphen, and space are allowed. Omit punctuation marks, titles and suffixes.

   Spouse's Name Control (SEQ 0055) of Form 1040/1040A/1040EZ, Dependent Name Control (SEQ 0172, 0182, 0192, 0202, 0212) of Form 1040/1040A, Qualifying Child Name Control (SEQ 0007, 0077) of Schedule EIC, Parent Name Control (SEQ 0045) of Form 8615, and Child Name Control (SEQ 0015) of Form 8814 must meet the same criteria.

   Examples:

Individual Name	Primary Name Control
John Brown	BROW
John Di Angelo	DIAN
John En, Sr.	EN
John Lea-Smith	LEA-
Joe McCarty	MCCA
Mary Smith & John Jones	SMIT
John O'Neil	ONEI

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

   Examples:

Individual Name	Primary Name Control
Abdullah Allar-Sid	ALLA
Jose Alvarado Nogales	ALVA
Juan de la Rosa Y Obregon	DELA
Pedro Paz-Ayala	PAZ-
Donald Vander Neut	VAND
Otto Von Wodtke	VONW
John Big Eagle	BIGE
Mary Her Many Horses	HERM
John Smith Gonzalez	GONZ
Maria Acevedo Smith	SMIT
John Garcia Garza Hernandez	GARZ

SECTION 7 – FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.01 Name Controls for Individual Tax Returns continued

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

   Examples:

Individual Name	Primary Name Control
Binh To La	LA
Kim Van Nguyen	NGUY
Nhat Thi Pham	PHAM
Jin-Zhang Qui & Yen-Yin Chiu	QUI

.02 Name Line 1 Format

1. Name Line 1 (SEQ 0060) of Form 1040/1040A/1040EZ can have no leading or consecutive embedded spaces. The only characters allowed are alpha, ampersand (&), hyphen (-), less-than sign (<), and space. The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name. It cannot be preceded by or followed by a space.

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

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

4. When a suffix such as “JR” or “III” is part of the name, enter a less-than sign (<) between the suffix and the last name. Do not enter a space before or after any less-than sign; the less-than sign takes the place of a space.

   Titles such as “M.D.” or “Ph. D.”, which are not part of a give name, may be omitted.

5. Name Line 1 CANNOT CONTAIN MORE THAN 35 CHARACTERS.

   If information in Name Line 1 exceeds 35 characters, truncate using the following priority:

   a. Substitute the initial for the second given name.

   b. Omit the second initial of the secondary taxpayer, if necessary.

   c. Omit the second initial of the primary taxpayer, if necessary.

   d. Substitute initials for the secondary taxpayer's given name.

   e. Substitute initials for the primary taxpayer's given name.

.02 Name Line 1 Format continued

6. Enter taxpayer names as follows:

   a. For one taxpayer: Enter first name, a space, middle name or middle initial, a less-than sign (<), last name. (The last name of the individual must be contained within this name line field.) If there is a suffix, enter a less-than sign (<) between the last name and the suffix.

   b. For two taxpayers with same last name: Joint returns must contain one ampersand (&) between taxpayers' first names. The taxpayer whose first name is associated with the Primary SSN used on the return must be entered first, and the last name of that taxpayer must be identified by a preceding less-than sign (<).

   c. For two taxpayers with different last names: If the spouse uses a different last name, enter the primary taxpayer's first and last names as above for one taxpayer's name, but after the last name, add another less-than sign (<) followed by an ampersand and the full name of the spouse. A maximum of two less-than signs are permitted. Any suffixes should follow the primary taxpayer's last name only.

Examples:*	Enter as:
John C. (Brown), III	JOHN C<BROWN<III
John M. (Brown), M.D.	JOHN M<BROWN
Henry A. (Carter)	HENRY A<CARTER
Frank N. (De Porta)	FRANK N<DE PORTA
Timothy (Jackson), 2nd	TIMOTHY<JACKSON<II
Carl A. (Jones) & Angie Myer	CARL A<JONES<& ANGIE MYER
Charles (Jones) & Diane D. Jones, M.D.	CHARLES & DIANE D<JONES
Florence E. (Jones) MD	FLORENCE E<JONES
Alfred (Newman), Minor	ALFRED<NEWMAN<MINOR
James R. (O'Donnell)	JAMES R<ODONNELL
James (Oliver-Keogh), 3rd	JAMES<OLIVER-KEOGH<III
Lillie B. (Owen-Smith)	LILLIE B<OWEN-SMITH
J. B. (Smith) Jr. & Ann Trent	J B<SMITH<JR & ANN TRENT
John A. (Smith), III & Ann Smith, M.D.	JOHN A & ANN<SMITH<III
John A. and Jane B. (Smith)	JOHN A & JANE B<SMITH

   d. For other than Joint Return and deceased taxpayer: Enter the literal "DECD" after the surname of the deceased taxpayer (e.g., John A<Doe<DECD or John A<Doe<JR DECD).

   e. For a Joint Return with the same last name and Primary taxpayer is deceased: Enter the literal "DECD" after the first name and/or initial of the deceased taxpayer (e.g., John A DECD & Jane B<Doe or John A DECD & Jane B<Doe<JR).

   f. For a Joint Return with the same last name and Secondary taxpayer is deceased: Enter the literal "DECD" after the first name and/or initial of the deceased taxpayer (e.g., John A & Jane B DECD<Doe or John A & Jane B DECD<Doe<SR).

.02 Name Line 1 Format continued

g. For a Joint Return with different last names and either the Primary OR the Secondary taxpayer is deceased: Enter the Literal "DECD" after the surname of the deceased taxpayer (e.g., John A<Doe<DECD & Jane B Smith or John A<Doe<III DECD & Jane B Smith; John A<Doe<& Jane B Smith DECD or John A<Doe<JR & Jane B Smith DECD).

h. For a Joint Return with the same last name and both taxpayers are deceased: Enter the literal "DECD" after the first name and/or initial of the deceased taxpayer (e.g., John A DECD & Jane B DECD<Doe or John A DECD & Jane B DECD<Doe<JR).

i. For a Joint Return with different last name and both taxpayers are deceased: Enter the literal "DECD" after the surname of the deceased taxpayer (e.g., John A<Doe<DECD & Jane B Smith DECD or John A<Doe<SR DECD & J B Smith DECD).

* Parentheses indicate the last name of the taxpayer with Primary SSN.

SECTION 7 – FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.03 Street Address Format

1. The Street Address (SEQ 0080) of Form 1040/1040A/1040EZ contains the house number and street, route number, post office box, or box number. Enter college, building, or post office branch as the address if no other mailing address is given. If there is no address information, the literal "NONE" must be entered in the Street Address field.

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

3. Always add "ST", "ND", "RD", "TH" to a numbered street or avenue. Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.

4. Enter one-half as 1/2 (no spaces).

5. Plurals for apartment, avenue, road, street, etc., are entered as APTS, AVES, RDS, STS, etc.

6. Replace a period with a space.

7. For military overseas addresses, enter the letters "APO" or "FPO" in the first three left-most positions of the City field. Refer to Attachment 4 for list of valid APO/FPO City/State/Zip Codes.

8. Words may be abbreviated unless the word is a proper name. Refer to Attachment 2 for list of acceptable abbreviations.

Examples:	Enter as:
3 Ave.	3RD AVE
Circle Drive	CIRCLE DR
Lane Building	LANE BLDG
Northeast Street	NORTHEAST ST
South Court Street	S COURT ST
Third Street	THIRD ST

SECTION 7 – FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.04 Name Line 2 Format

Name Line 2 (SEQ 0070) of Form 1040/1040A/1040EZ is used for a street address that requires two lines or for an "in care of" address.

An "in care of" address must be indicated by a percent (%) character, followed by a space, followed by the name of the person who is in care of the delivery.

```
Example 1:   Mr. John Jones
             In care of Alice B. Smith
             801 Brown St.

Enter As:    JOHN JONES         (Primary First Name, Primary Last Name)
             % ALICE B SMITH    (Name Line 2)
             801 BROWN ST       (Street Address)
```

If two addresses are present, enter the actual mailing address in the Street Address field. Enter the post office box in the Street Address field only if the post office does not deliver mail to the street address. The remaining address should be entered in the Name Line 2 field. Do not enter a post office box in the Name Line 2 field.

```
Example 2:   Mr. John Jones
             80 Erie Street Apartment 5
             Great Lakes Resort

Enter As:    JOHN JONES         (Primary First Name, Primary Last Name)
             GREAT LAKES RESORT (Name Line 2)
             80 ERIE ST APT 5   (Street Address)

Example 3:   Mr. John Jones
             1 Lost Way
             P.O. Box 1502

Enter As:    JOHN JONES         (Primary First Name, Primary Last Name)
             1 LOST WAY         (Name Line 2)
             PO BOX 1502        (Street Address)

Example 4:   Mr. John Jones
             P.O. Box 150
             State University

Enter As:    JOHN JONES         (Primary First Name, Primary Last Name)
             STATE UNIVERSITY   (Name Line 2)
             PO BOX 150         (Street Address)
```

SECTION 7 – FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, W-2G, W-2GU, 1099-R, 2441 and Schedule 2

The business Name Control consists of four alpha and/or numeric characters. The ampersand (&) and hyphen (-) are the only special characters permitted in the Name Control. The Name Control can have fewer than four characters. Blanks may be present only as the last two positions of the Name Control.

1. Individuals (Sole Proprietorships)

Always use the first four characters of the individual's (sole proprietor's) last name.

Examples:

Name Control Underlined	Name Control
Arthur P. Aspen	ASPE
Jane & Mark Hemlock The Sunshine Cafe	HEML
John and Mary Redwood	REDW

2. Estates

Always use the first four characters of the last name of decedent. The last name of the decedent may be followed by the word "Estate" in the first name line.

Examples:

Name Control Underlined	Name Control
Estate of Jay Gold	GOLD
Homer J. Maroon Estate	MARO
Frank White Estate Alan Baker Exec.	WHIT

SECTION 7 – FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, W-2G, W-2GU, 1099-R, 2441 and Schedule 2 continued

3. Partnerships

Determine the Name Control using the following order of selection:

a. Derive the Name Control for partnership entities from the trade or business name of the partnership. Omit the word "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.

Examples:

Name Control Underlined	Name Control
Alabaster Group B.J Fuschia, M.L. Magenta, & R. T . Indigo Ptrs.	ALAB
The Green Parrot	GREE
Harold J. Crimson & Bernard L. Ochre et at Ptr. Howard Azure Development Co.	HOWA
W.P Plum & H.N. Lavender dba P & L Pump Co.	P&LP
Rose Restaurant	ROSE
The Blues	THEB
Violet Drywall Finishers William Wheat, Gen. Ptr	VIOL

b. If no trade or business name is present, derive the Name Control from the surname of the first listed partner.

Examples:

Name Control Underlined	Name Control
Burgundy, Olive & Cobalt, Ptrs.	BURG
Bob Orange & Carol Black	ORAN
G.H. Orchid et al Ptrs.	ORCH
A.B., C.D., & E.F. Turquoise	TURQ

SECTION 7 – FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, W-2G, W-2GU, 1099-R, 2441 and Schedule 2 continued

4. Corporations

a. Use the first four significant characters of the corporation name.

Examples:

Name Control Underlined	Name Control
11th Street Inc.	11TH
Falcon Field Plow Inc.	FALC
J.R. Oriole Inc.	JROR
P & P Company	P&PC
Purple Martin Ltd.	PURP
RS Corporation	RSCO
Whippoorwill Homeowners Assn.	WHIP
Y-Z Drive Co.	Y-ZD
ZZZ Club	ZZZC

b. When determining a corporate Name Control, omit the word "The" when it is followed by more than one word. Include the word "The" when it is followed by only one word.

Examples:

Name Control Underlined	Name Control
The Meadowlark Co.	MEAD
The Swan	THES

SECTION 7 – FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, W-2G, W-2GU, 1099-R, 2441 and Schedule 2 continued

c. If an individual name contains the following abbreviations, use corporate Name Control rules.

SC - Small Corporation
PA - Professional Association
PC - Professional Corporation
PS - Professional Service

Examples:

Name Control Underlined	Name Control
Carl Sandpiper M.D.P.A.	CARL
John Waxwing PA	JOHN
Sam Sparrow SC	SAMS

d. When the organization name contains the word "Fund" or "Foundation," corporate rules still apply.

Examples:

Name Control Underlined	Name Control
The Joseph Eagle Foundation	JOSE
Kathryn Canary Memorial Fdn.	KATH

e. Corporate Name Control rules apply to local governmental organizations and to chapter names of national fraternal organizations.

Examples:

Name Control Underlined	Name Control
City of Fort Hulsache Board of Commissioners	CITY
House Assn. Of Beta XI Chapter of Omicron Delta Kappa	HOUS
Rho Alpha Chapter Epsilon Alpha Tau Fraternity	RHOA
Waxwing County Employees Association	WAXW

SECTION 7 – FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, W-2G, W-2GU, 1099-R, 2441 and Schedule 2 continued

5. Trusts and Fiduciaries

Derive the Name Control from the name of the trust, using the following order of selection:

a. For individuals, use the first four characters of the last name.

Examples:

Name Control Underlined	Name Control
Richard L. Aster Charitable Remainder Unitrust	ASTE
Testamentary Trust U/W Margaret Balsam Cynthia Ivy & Laura Iris	BALS
Donald C. Begonia Trust FBO Mary, Karen, & Michael Violet	BEGO
Jonathan Periwinkle Irrevocable Trust FBO Patrick Redwood Chestnut Bank TTEE	PERI

b. For corporations, use the first four characters of the corporate name.

Examples:

Name Control Underlined	Name Control
Daisy Corp. Employee Benefit Trust	DAIS
Marigold Association Charitable Lead Trust	MARI
Morningglory Church Endowment Trust John J. Waxbean, Trustee	MORN

SECTION 7 – FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, W-2G, W-2GU, 1099-R, 2441 and Schedule 2 continued

c. For numbered trusts and GNMA Pools, use the first digits of the trust number disregarding any leading zeros and/or trailing alpha characters. If there are fewer than four numbers, use the letters "GNMA" to complete the Name Control.

Examples:

Name Control Underlined	Name Control
GNMA Pool No. 00100B	100G
ABCD Trust No. 001036, Lotusbank TTEE	1036
Trust No. 12190, FBO Margaret Lily	1219
0020, GNMA POOL	20GN

d. If none of the above information is present, use the first four characters of the last name of the trustee (TTEE) or beneficiary (FBO).

Examples:

Name Control Underlined	Name Control
Testamentary Trust Edward Bluebell TTEE	BLUE
Trust FBO The Cherryblossom Society	CHER
Trust FBO Eugene Eucalyptus	EUCA
Michael Tulip Clifford Trust	TULI

Note: "Clifford Trust" is the name of a type of trust.

.05 Business Name Controls for Forms W-2, W-2G, W-2GU, 1099-R, 2441 and Schedule 2 continued

6. Other Organizations

a. The only organization that will always be abbreviated is Parent Teachers Association (PTA). The Name Control is "PTA" plus the first letter of a State, whether or not the state name is present as part of the name of the organization.

Examples:

Name Control Underlined	Name Control
Parent Teachers Association of San Francisco	PTAC
Parent Teachers Association Congress of Georgia	PTAG

b. If the business name contains an abbreviation other than "PTA," the Name Control is the first four characters of the abbreviated name.

Examples:

Name Control Underlined	Name Control
A.I.S.D	AISD
R.S.V.P. Post No.245	RSVP

c. The Name Control is the first four characters of the national title.

Examples:

Name Control Underlined	Name Control
Local 210 International Canary Assn.	INTE
Laborers Union, AFL-CIO	LABO
Post 3120, Veterans of Space Wars of U.S. Dept. of Georgia	VETE

SECTION 7 – FORMATS FOR NAME CONTROLS, NAME LINES, AND ADDRESSES

.05 Business Name Controls for Forms W-2, W-2G, W-2GU, 1099-R, 2441 and Schedule 2 continued

d. When an individual name and corporate name appear, the Name Control is the first four letters of the corporate name.

Example:

Name Control Underlined	Name Control
Barbara J. Zinnia ZZ Grain Inc.	ZZGR

e. For churches and their subordinates (i.e., nursing homes, hospitals), derive the Name Control from the legal name of the church.

Examples:

Name Control Underlined	Name Control
St. Bernard's Methodist Church Bldg. Fund	STBE
Diocese of Kansas City St. Rose's Hospital	STRO
St. Silver's Church Diocese of Larkspur	STSI

.06 Foreign Employer/Payer Address on Forms W-2/W-2G/W-2GU/1099-R

1. Employer/Payer Name Line 2: Foreign Street Address - If none, enter "NONE".

   Employer/Payer Address: Foreign city, province or postal code.

   Employer/Payer City: Foreign country name. Do not abbreviate the country name.

   Employer/Payer State: Period (.).

2. Employee, Recipient/Winners with Foreign Address on Form W-2/ W-2G/1099-R

   Employee/Recipient/Winner Street Address: Foreign Street Address. If none, enter "NONE".

   Employee/Recipient/Winner Address Continuation: Foreign city, province or postal code

   Employee/Recipient/Winner City: Foreign Country Name. Do not abbreviate country name unless absolutely necessary.

   Employee/Recipient/Winner State: Enter Period (.).

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SECTION 8 – STATEMENT RECORDS

.01 General Information

Statement Records are transmitted as part of the tax return and can only be used when the Field Description in the Record Layouts contains "STMbnn". Statement Records follow the Tax Form, Schedules, Forms and Authentication Records and precede the Preparer Note, Election Explanation, Regulatory Explanation, State and Summary Records.

The record layouts for Form 5471, Form 5713 and especially Form 8865 and associated schedules contain statement references identified as "Global". These statement fields are usually found at the end of the data for a page of the form, right before the Record Terminus character. These statements are to be used to enter any data for statements/attachments that are referenced on the form or in the form instructions but do not have their own separate "Statement" field within the record layout.

See Section 10.02 for Error Reject Codes pertaining to Statement Records.

See Part II Record Layouts for the fields that can contain "STMbnn" and to determine how the data fields should be formatted.

See Part II Record Layouts Section 5 for the Statement Record Layout.

.02 Types of Statement Records

There are two types of Statement Records:

1. **Optional Statement Records** are used only when there are not enough occurrences in the Record Layouts for all the occurrences of a field needed for a particular schedule or form. An optional Statement Record must contain at least four Statement Lines. Fields that can contain a reference to an optional Statement Record are identified in the Record Layouts by an asterisk (*) before the Field Sequence Number. Related fields, which are identified by a plus sign (+), must be included in the Statement Record.

   Example:
   A taxpayer files Schedule A to claim a deduction for three types of other taxes paid, but the Record Layout for Line 8 of Schedule A only allows for one occurrence of "Other Taxes Type" (SEQ *0130) and "Other Taxes Amount" (SEQ +0135). A statement reference is entered in the field "Other Taxes Type" (SEQ *0130) of Schedule A, and each Statement Line (03-05) of the corresponding Statement Record will contain the type and amount for each of the other taxes paid.

2. **Required Statement Records** are used only when a statement of explanation is necessary. A required Statement Record must contain at least three Statement Lines and the second line must be blank. Fields that can contain a reference to a required Statement Record are identified in the Record Layouts by an at-sign (@) before the Field Sequence Number. Unlike optional statement fields, which can contain either data or a statement reference, required statement fields can contain a statement reference only.

SECTION 8 – FORMATS FOR STATEMENT RECORDS

.02 Types of Statement Records continued

Example:

A taxpayer files Schedule A to claim a deduction for interest paid on a mortgage by the taxpayer and another person, but the Form 1098 was received by the other person. The taxpayer is required to provide the name and address of the other person. A statement reference is entered in the field "Form 1098 Name/Address" (SEQ @0165) of Schedule A, and the name and address are entered in Statement Line 03 of the corresponding Statement Record.

.03 Statement Record Format

1. Each line of a Statement Record is counted as a separate record and must contain the Byte Count, Start of Record Sentinel, Record ID Group (Fields 0000 through 0006), Statement Data (Field 0010) and the Record Terminus Character. Each line is a fixed-sized record of 123 bytes whether transmitting in fixed or variable format. Delimiters "[" and "]" are not used on statement records.

2. Each statement line of the Statement Record contains the 80-character Statement Data.

   When the total length of the related fields is less than 80 characters, the line must be blank-filled to equal the length of 80 characters.

   When the total length of the related fields exceeds the 80-character length of the Statement Data (Field 6) of the Statement Record, the information must be provided in two parts. The second part is actually a separate "continuation" Statement Record, which requires a separate statement reference and statement number. Fields that can contain a reference to continuation statement record are identified by an asterisk and a plus sign (*+) before the Field Sequence Number.

3. The individual data fields of Statement Records are not keyed to Field Sequence Numbers. Therefore, all data fields must be formatted as fixed length fields, so that the data will appear in the correct positions. If a field contains no data, it must be blank-filled or zero-filled, as appropriate.

4. Each Statement Reference on the tax return must have a corresponding Statement Record.

5. The total number of Statement Records cannot exceed the total number of Statement References entered in the tax return.

.03 Statement Record Format continued

6. A maximum of 30 Statement References can be entered in a tax return.

7. A Statement Record can contain a maximum of two pages. The first page can contain a maximum of 50 lines. The second page can contain a maximum of 49 lines. There is an absolute limit of 999 statement lines permitted for each tax return.

   When the second page of a Statement Record is used, data fields are entered on the first line (LN51) of Page 02 in the same format used for lines 03 - 50 of Page 01.

   Note: If desired, the line numbering for Page 02 can begin with "LN01", instead of "LN51"; however, do not enter titles and column headings in the first two lines of Page 02, regardless of the line numbering style used.

8. The Statement Reference and the corresponding Statement Record contain a Statement Number, which can equal any number from 01 to 99. The Statement Reference Numbers on the tax return must be in ascending numerical sequence and must be referenced in the same order as the transmission sequence of the schedules and forms. A Statement Number cannot be used more than once.

   Note: Although Statement Numbers must be in ascending sequence, they do not have to be in consecutive numerical sequence.

9. The first line of the first page of a statement record (PG01 LN01) will contain a literal description (title) of the statement record. It is recommended that the name and page of the schedule or form precede any other descriptive information entered on this line (e.g., "SCHEDULE B PAGE 1 Schedule B Interest Income").

10. An <u>optional</u> statement record must contain at least four lines. The second line of the first page of an optional statement record (PG01, LN02) contains the column headings from the schedule or form (e.g., "ST PROP DESCRIP", "DATE.."), with the headings spaced as they would appear on the printed form).

11. Each subsequent line of an <u>optional</u> statement record (LN03 to LN99) contains the related data fields in the format in which they appear in the record layouts. It is imperative that the data fields are entered in the statement record with the exact length and format defined in the record layouts.

12. A <u>required</u> statement record must contain at least three lines. The second line of a required statement record (LN02) must be blank.

13. Each subsequent line of a <u>required</u> statement record is used as needed for a narrative statement of explanation or to supply any additional information required.

SECTION 8 – FORMATS FOR STATEMENT RECORDS

.04 Examples of Optional Statement Records

1. Optional Statement Record - Page 01 and Page 02 (Fixed or Variable Format)

   The following example includes Page 01 and Page 02 of a Statement Record for Schedule B. The Statement Reference Number "STM 01" is entered in the field "Interest Payer 1" (*SEQ 0030) of Schedule B.

   Page 01 Line 01:

```
---------1---------2---------3---------4---------5---------6
0123****STM 01      PG01 333003333 LN01   bbbbbbbbbbbbbbbbb
SCHEDULE B INTEREST INCOMEbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

   Line 01 of Page 01 contains the name (and page number if present) of the schedule or form and a title describing the information contained in the statement record. Blanks may be placed before the text in Line 01 to "center" the title.

   Page 01 Line 02:

```
---------1---------2---------3---------4---------5---------6
0123****STM 01      PG01 333003333 LN02   bbbbbbbbbbbbbbbbb
INTEREST PAYERbbbbbbbbbbbbbbbbbbbbbAMOUNTbbbbbbbbbbbbbbbbbbb
bb#
```

   Line 02 of Page 01 contains column titles (headers) for an Optional Statement Record. The spacing of the column titles is determined by the filer, allowing for easy readability.

   Page 01 Line 03:

```
---------1---------2---------3---------4---------5---------6

0123****STM 01      PG01 333003333 LN03   FIRST NATIONAL BAN
Kbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb00000000350 bbbbbbbbbbbbbbb
bb#
```

   Line 03 is the first line containing data for individual fields. The data fields are entered in the statement lines as they would be entered on the schedule or form. In this example, the first data field is alphanumeric with a length of 50 characters. The information for this field equals 19 characters, including embedded blanks, so the remaining 31 characters are blank-filled.

   The next data field is a signed numeric field with a length of 12 characters. A money amount field must contain 11 numeric characters followed by a blank for a positive amount, or by a minus sign for a loss. In this example, the value of the money amount is 350, so the entry is right-justified and zero-filled with eight zeros, allowing for a blank in the 12th position.

   The total of the maximum lengths of the two data fields in this example equals 62 characters (50 + 12). The length of the Statement Data must equal 80 characters, so 18 blanks follow the last character of the second data field.

.04 Examples of Optional Statement Records continued

Page 01 Line 04:

```
---------1---------2---------3---------4---------5---------6
0123****STM 01      PG01 333003333 LN04   LOTS OF MONEY MARK
ETbbbbbbbbbbbbbbbbbbbbbbbbbbbbb00000000200 bbbbbbbbbbbbbbb
bb#
```

Lines 04 - 50 of Page 01 are used to report additional interest.

Page 01 Line 50:

```
---------1---------2---------3---------4---------5---------6

0123****STM 01      PG01 333003333 LN50   CREDIT UNIONbbbbbb
bbbbbbbbbbbbbbbbbbbbbbbbbbbbbb00000004800 bbbbbbbbbbbbbbb
bb#
```

In this example, interest has been received from more than 48 payers, so Page 02 of the same Statement Record will be used.

Page 02 Line 51:

```
---------1---------2---------3---------4---------5---------6

0123****STM 01      PG02 333003333 LN51   FORTY NINE SAVINGS
 AND LOANbbbbbbbbbbbbbbbbbbbbbb00000006000 bbbbbbbbbbbbbbb
bb#
```

Data fields are entered on the first line (LN51) of Page 02 in the format used for lines 03 - 50 of Page 01. Although "LN51" is used as the number of the first line of Page 02 in this example, the line numbering for Page 02 can begin with "LN01", if desired. In either case, do not enter titles and column headings in the first two lines of Page 02.

Lines 51 - 99 (or 01 - 49) of Page 02 are used as needed.

.04 Examples of Optional Statement Records continued

2. Optional Statement Record (Fixed or Variable Format)

The following is an example of the first part of a two-part Statement Record for Schedule E Page 2 Part III. The second part is actually a separate Statement Record with its own Statement Reference Number, but is referred to as a "continuation" Statement Record.

For the first part of the Statement Record in this example, the Statement Reference Number "STM 02" is entered in the field "Estate/Trust Name A" (*SEQ 1790) of Schedule E.

Line 01:

```
---------1---------2---------3---------4---------5---------6
0123****STM 02      PG01 444004444 LN01   SCHEDULE E PAGE 2
PART IIIbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

Line 02:

```
---------1---------2---------3---------4---------5---------6
0123****STM 02      PG01 444004444 LN02   COLUMN Abbbbbbbbbb
bbbbbbbbbbbbbbbbbbbb
```

.04 Examples of Optional Statement Records continued

3. Optional Statement Record - Continuation Statement (Fixed or Variable Format)

   For the Continuation Statement Record in this example, the Statement Reference Number "STM 03" is entered in the field "Passive F8582 Loss" (*+SEQ 1807) of Schedule E.

   Line 01:

```
---------1---------2---------3---------4---------5---------6
0123****STM 03      PG01 444004444 LN01   SCHEDULE E PAGE 2
PART III CONTINUATIONbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

   Line 02:

```
---------1---------2---------3---------4---------5---------6
0123****STM 03      PG01 444004444 LN02   COLUMN C    COLUMN
 D    COLUMN E    COLUMN F    bbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

   Lines 03-06 contain data in Column D only; Columns C, E, and F must be zero-filled.

   Line 03:

```
---------1---------2---------3---------4---------5---------6
0123****STM 03      PG01 444004444 LN03   00000000000 000000
01600 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

   Line 04:

```
---------1---------2---------3---------4---------5---------6
0123****STM 03      PG01 444004444 LN04   00000000000 000000
00500 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

   Line 05:

```
---------1---------2---------3---------4---------5---------6
0123****STM 03      PG01 444004444 LN05   00000000000 000000
01600 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

   Line 06:

```
---------1---------2---------3---------4---------5---------6
0123****STM 03      PG01 444004444 LN06   00000000000 000000
03000 00000000000 00000000000 bbbbbbbbbbbbbbbbbbbbbbbbbbbbbb
bb#
```

SECTION 8 – FORMATS FOR STATEMENT RECORDS

.05 Reporting Money Amount Fields and Totals

The following "total" fields on the tax form, schedules, and forms should reflect the total of the money amount fields reported on the related Statement Record. If a Statement Record is not present, the applicable money amount should be entered in the specific field and repeated in the "total" field.

Schedule/Form	SEQ #	Identification
Form 1040 Page 1	0590	Total Other Income
	0697	Total Alimony Paid
	0735	Total Other Adjustments
Form 1040 Page 2	1136	**F8882 Literal**
Schedule A	0140	Total Other Taxes Amount
	0410	Total Unreimbursed Employee Business Expense Amount
	0435	Total Other Expenses
	0495	Total Other Expenses
Schedule B	0025	Total Seller Financed Mortgage Amount
Form 6198	0040	Total Other Gain/Loss

SECTION 9 - VALIDATION – TRANSMISSION RECORDS

Balance Due Returns and Refund Returns can be included in the same transmission.

If any of the following reject conditions exist in a Transmission Record, the entire transmission will be rejected.

For detail description of Error Reject Codes, see Publication 1346 Attachment 1.

.01 General Transmission Reject Conditions

ERC 0805, 0823, 0825

.02 TRANS Record A (TRANA) Reject Conditions

ERC 0439, 0806, 0822, 0824

.03 RECAP Record Reject Conditions

ERC 0830, 0831, 0832, 0840

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SECTION 10 - VALIDATION - TAX RETURN

.01 General Reject Conditions

For detail description of Error Reject Codes, see Publication 1346 Attachment 1.

ERC 0001, 0010, 0014, 0030, 0033, 0034, 0035, 0044, 0045, 0500, 0501, 0502, 0503, 0504, 0505, 0506, 0507, 0508, 0509, 0510, 0511, 0512, 0513, 0514, 0515, 0516, 0517, 0520, 0521, 0524, 0525, 0526, 0527, 0528, 0600, 0999

.02 Statement Record Reject Conditions

ERC 0005, 0050, 0051, 0052, 0053

.03 Tax Return Record Identification (Record ID) Reject Conditions

ERC 0003, 0028, 0029, 0031, 0032, 0060, 0061, 0062, 0064, 0529

SECTION 10 - VALIDATION - TAX RETURN

.04 Tax Return Carry-Forward Lines

In general, the amount on the Tax Form (Form 1040 and Form 1040A) must equal the amount carried from the following schedules and forms. Refer to the specific Error Reject Code in Section 11 or Attachment 1 for exceptions and additional conditions pertaining to the Error Reject Code.

Field on the Tax Form:				Field from the Schedule or Form:		
ERC	SEQ#	Identification		Sch/Frm	SEQ#	Identification
0076:	0380	Taxable Interest	=	Sch B/ Sch 1	0290	Taxable Interest
0077:	0394	Total Ordinary Dividends	=	Sch B/ Sch 1	0525	Total Ordinary Dividends
0099:	0440	Business Income/Loss	=	Sch C	0710	Net Profit (Loss)
						plus
				Sch C-EZ	0710	Net Profit
0078:	0450	Capital Gain/Loss	=	Sch D	**2400**	Combined Net Gain/Loss |
						or
					2540	Allowable Loss |
0081:	0470	Other Gain/Loss	=	4797	1030	Redetermined Gain/Loss
0079:	0510	Rent/Royalty/Part/ Estates/Trusts Inc	=	Sch E	1150	Total Income or Loss
						or
					2010	Total Supplemental Income (Loss)
0140:	0520	Farm Income	=	Sch F	0680	Net Farm Profit or Loss
0457:	0577	Housing/Foreign Earned Income Exclusion Amount	=	2555	1260	Max. Housing and Foreign Earned Inc. Exclusions
						plus
				2555EZ	1260	Max. of Foreign Earned Inc. Exclusion
0357:	0732	MSA Literal	=	8853	0733	MSA Amount
0080:	0637	Current Year Moving Expenses	=	3903	0180	Moving Exp Deduction
0195:	0640	Self-Employed Deduction Schedule SE	=	Sch SE	0165	Deduction for 1/2 of Self Employment Tax
0459:	0730	Other Adjustment Amount	=	2555	1310	Total Housing Deduction

SECTION 10 - VALIDATION - TAX RETURN

.04 Tax Return Carry-Forward Lines (continued)

Field on the Tax Form:				Field from the Schedule or Form:		
ERC	SEQ#	Identification		Sch/Frm	SEQ#	Identification
0082:	0789	Total Itemized or Standard Deduction	=	Sch A	0520	Total Deductions
0392:	0820	Taxable Income	=	Sch J	0010	Taxable Income
0251:	0820	Taxable Income	=	8615	0100	Child Taxable Income
0261:	0857	Form 8814 Amount	=	8814	0220	Form 8814 Tax
0252:	0915	Tax (Form 1040) or	=	8615	0290	Form 8615 Tax
	0860	Tax (Form 1040A)				
0110	0915	Tax	=	Sch J	0220	Subtract Line 21 from Line 17
0083:	0925	Credit for Child & Dependent Care	=	2441/ Sch 2	0339	Credit for Child & Dependent Care
0084:	0930	Credit for Elderly or Disabled	=	Sch R/ Sch 3	0290	Credit
0087:	0918	Alternative Minimum Tax	=	6251	0340	Alternative Minimum Tax
0086:	1040	Self Employment Tax	=	Sch SE	0160	Self-Employment Tax
0115:	1080	Social Security & Medicare Tax on Tips	=	4137	0200	F1040 Social Security Medicare Tax on Tips
0112:	1100	Tax on Retirement Plans	=	5329	0078	Total Section 72 Tax on Early Distributions
						plus
					0091	Additional Tax on Certain Distr from Educ Accts
						plus
					0160	Excess Contributions Tax on Traditional IRA
						plus
					0280	Excess Contributions Tax on Roth IRA
						plus
					0570	Excess Contribution Tax on Ed IRA
						plus
					0660	Excess Contributions Tax on MSA
						plus
					0750	Excess Contributions Tax on HSA
						plus
					0850	Tax on Excess Accumulations

SECTION 10 - VALIDATION - TAX RETURN

.04 Tax Return Carry-Forward Lines (continued)

Field on the Tax Form:				Field from the Schedule or Form:		
ERC	SEQ#	Identification		Sch/Frm	SEQ#	Identification
0221:	1105	Advanced EIC Payments	=	W-2	0200	Advance EIC Payment
0236:	1107	Household Employment Taxes	=	Sch H	0140	Total Taxes Less Advance EIC Payments plus
					0240	FUTA Tax
0374:	**1192**	Additional Child Tax Credit	=	8812	0140	Additional Child Tax Credit
0426:	1210	Other Payments	=	2439	0230	Tax Paid by Regulated Investment Company and
			=	4136	0820	Total Income Tax Credit Amount
0136:	1300	ES Penalty Amount	=	2210	0245	Underpayment Penalty/ Short Method or
					0671	Total Underpayment Penalty or
			=	2210F	0180	Underpayment Penalty/ Farmers Fisherman

SECTION 10 - VALIDATION - TAX RETURN

.04 Tax Return Carry-Forward Lines (continued)

In general, the amounts on the following schedules and forms must be equal. Refer to the specific Error Reject Code in Section 11 or Attachment 1 for exceptions and additional conditions pertaining to the Error Reject Code.

ERC	Sch/Frm	SEQ#	Identification		Sch/Frm	SEQ#	Identification
0170:	Sch A	0390	Casualty/Theft Loss	=	4684	0450	Line 16 Minus Line 17
0280:	Sch B/ Sch 1	0289	Excludable Savings Bond Interest	=	8815	0290	Excludable Savings Bond Interest
0186:	Sch C	0703	Total of Home Business Expense	=	8829	0450	Total of Schedule C Allowable Expenses
0180: 0184:	Sch E	1991	Net Farm Rental Income/Loss	=	4835	0610	Net Farm Rent Profit and/or
						0630	Net Farm Rent (Loss)
0171:	4797	0440	Gain/Loss for Entire Year (Form 4684 Sec B Gain)	=	4684	1120	Loss Equal to or Smaller than Gain
0251:	8615	0100	Child Taxable Income	=	1040/ 1040A	0820	Taxable Income

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SECTION 11 – VALIDATION – SPECIFIC SCHEDULES AND FORMS

The first seven sub-sections of Section 11 contain Error Reject Codes pertaining to the tax form, organized as follows:

11.01 Forms 1040, 1040A, and 1040EZ
11.02 Direct Deposit Information - Forms 1040, 1040A, and 1040EZ
11.03 Forms 1040 and 1040A only
11.04 Form 1040 only
11.05 Form 1040A only
11.06 Form 1040EZ only

The remaining four sub-sections include Error Reject Codes for the following:

11.07 Specific Schedules
11.08 Specific Forms
11.09 Authentication Record
11.10 State Records
11.11 Summary Record

For detail description of Error Reject Codes, see Publication 1346 Attachment 1.

.01 Form 1040, Form 1040A, and Form 1040EZ

ERC 0004, 0006, 0007, 0016, 0019, 0020, 0021, 0022, 0023, 0024, 0063, 0071, 0072, 0075, 0103, **0104**, 0105, 0126, 0146, 0177, 0192, 0233, 0234, 0299, 0409, 0417, 0418, 0531, 0532, **0540**, 0600, 0606, 0610, 0611, 0612, 0613, 0614, 0615, 0709, 0767, 0770, 1014, 1015, 1016, 1019, 1032, 1033, 1034, 1035, 1037, 1038, 1048, 1049

.02 Direct Deposit Information for Form 1040, Form 1040A, and Form 1040EZ

ERC 0019, 0105, 0233, 0234

.03 Form 1040 and Form 1040A

ERC 0008, 0011, 0012, 0037, 0041, 0043, 0065, 0066, 0067, 0068, 0069, **0072,** 0073, 0076, 0077, 0083, 0084, 0088, 0091, 0108, 0109, 0111, 0114, 0116, 0121, 0127, 0128, 0129, 0130, 0131, 0134, 0136, 0138, 0158, 0164, 0188, 0191, **0192**, **0199**, 0198, 0200, 0204, 0221, 0252, 0281, 0303, 0370, 0372, 0373, 0374, 0382, 0384, 0386, 0388, 0389, 0486, 0533, 0537, **0563**

.04 Form 1040

ERC 0070, **0075**, 0078, 0079, 0080, 0081, 0082, 0086, 0087, 0089, 0097, 0099, 0110, 0112, 0115, 0132, **0134**, 0135, 0136, 0140, 0145, 0150, 0175, **0176**, 0178, 0189, 0191, 0196, 0198, 0236, 0243, 0244, 0245, 0260, 0263, 0270, 0277, 0287, 0297, **0353**, **0354**, 0357, 0360, 0361, 0364, 0420, 0426, 0454, 0456, 0457, 0458, 0459, 0494, 0495, 0666, 0717, 0721, 0722, 0778, 0779, 0790, 0791, **0982**, 1071, 1080, 1094

.05 Form 1040A

ERC 0038, 0119, 0191, 0198, 0243

.06 Form 1040EZ

ERC 0039, 0069, **0108, 0109**, 0159, **0160**, 0161, 0162, 0194, 0204, 0303

SECTION 11 – VALIDATION – SPECIFIC SCHEDULES AND FORMS

.07 Error Reject Codes for Schedules

1. Schedule A

ERC 0015, 0113, 0170, 0197, **0247**

2. Schedule B and Schedule 1

ERC 0280

3. Schedule C

ERC 0098, 0100, 0117, 0149, 0183, 0185, 0187

4. Schedule C-EZ

ERC 0036, 0240, 0241, 0242

5. Schedule D

Only Field Format validations apply

6. Schedule E

ERC 0102, 0106, 0169, 0184, 0286

7. Schedule EIC

ERC 0201, 0202, 0203, 0205, 0206, 0207, 0216, 0217, 0218, 0222, 0476, **0534, 0535**

8. Schedule F

ERC 0141, 0142, 0143, 0182

9. Schedule H

ERC 0208, 0209, 0210, 0211, 0212, 0213, 0214, 0215, 0219, 0220, 0223, 0224, 0225, 0226, 0227, 0228, 0229, 0235

10. Schedule J

ERC 0390, 0391, 0392, 0393

11. Schedule R and Schedule 3

ERC 0085, 0133, 0163

12. Schedule SE

ERC 0046, 0047, 0107, 0195

SECTION 11 – VALIDATION – SPECIFIC SCHEDULES AND FORMS

.08 Error Reject Codes for Forms

1. Form T

ERC 0986, 0987, 0988

2. Form W-2

ERC 0122, 0123, 0139, 0144, 0289, 0290, 0291, 0295, 0616

3. Form W-2G

ERC 0124, 0290, 0292, 0295, 0616

4. Form W-2GU

ERC 0290, **0406**, **0615**, 0616, 1041, 1042, 1043, 1044, 1045, 1047 |

5. Foreign Employer Compensation (FEC) Record

ERC 0411, 0412, 0413, 0414, 0415

6. Form 970

ERC 1020, 1021, 1022, 1023, 1024, 1025, 1026, 1027, 1028, 1029, 1030, 1031

7. Form 982

ERC 0782, 0783, 0784

8. Form 1099-R

ERC 0125, 0290, 0293, 0295, 0616

9. Form 1116

ERC 0230, 0231, 0232, 0970, 0971, 0972, 0973, 0974, 0975, 0976

10. Form 1310

ERC 0518, 1000, 1001, 1002, 1003, 1004, 1005, 1006, 1007, 1008, 1009, 1010, 1011, 1012, 1013, 1017, 1018, 1036,

11. Form 2106 and Form 2106-EZ

ERC 0048, 0049

.08 Error Reject Codes for Forms continued

12. Form 2120

ERC 0702, 0703, 0706, 0707, 0708

13. Form 2210 and Form 2210F

ERC 0147, 0148

14. Form 2439

ERC 0785, 0786

15. Form 2441 and Schedule 2

ERC 0074, 0090, **0093**, 0095, 0137, 0296, 0298, |

16. Form 2555 and Form 2555EZ

ERC **0406**, 0452, 0453, 0455, 0460, 0461, 0462, 0463, 0464, 0465, 0466, |
0467, 0468, 0469, 0470, 0471, 0472, **0615** |

17. Form 3468

ERC 0723, 0724

18. Form 3800

ERC 0720, 0725, 0726, 0727, 0728, 0729, 0730, 0731, 0732, 0733, 0734,
0735, 0736, 0737, 0738, 0739, 0740, 0741, 0742, 0743, **1170, 1171, 1172,** |
1173, 1174 |

19. Form 3903

Only Field Format validations apply.

20. Form 4136

ERC 0422, 0423, 0424, 0425, 0427, 0446, 0447

21. Form 4137

ERC 0017, 0054, 0059

22. Form 4255

Only Field Format validations apply.

.08 Error Reject Codes for Forms continued

23. Form 4562

Only Field Format validations apply.

24. Form 4563

ERC **0406**, 0496, **0615** |

25. Form 4684

ERC 0174, **1120** |

26. Form 4797

ERC 0171, 0667

27. Form 4835

ERC 0180, 0181

28. Form 4952

ERC 0101

29. Form 4970

ERC 0278 (Reserved)

30. Form 4972

ERC 0271, 0272, 0275, 0276, 0279

31. Form 5074

ERC 0406, 0615 |

32. Form 5329

ERC 0018, 0057, 0058, 0118

33. Form 5471

ERC 0632, 0633

34. Schedule J (Form 5471)

Only Field Format validations apply.

.08 Error Reject Codes for Forms continued

35. Schedule M (Form 5471)

Only Field Format validations apply.

36. Schedule N (Form 5471)

ERC 0634

37. Schedule O Form 5471)

Only Field Format validations apply.

38. Form 5713

Only Field Format validations apply.

39. Schedule A (Form 5713)

Only Field Format validations apply.

40. Schedule B (Form 5713)

Only Field Format validations apply.

41. Schedule C (Form 5713)

Only Field Format validations apply.

42. Form 5884

ERC 0744

43. Form 6198

Only Field Format validations apply.

44. Form 6251

ERC 0930

45. Form 6252

ERC 0094

46. Form 6478

ERC 0745, 0746

.08 Error Reject Codes for Forms continued

47. Form 6765

ERC 0747, 0748, 0749

48. Form 6781

ERC 0700, 0701

49. Form 8082

ERC 0711, 0712, 0713

50. Form 8271

ERC 0432

51. Form 8275

Only Field Format validations apply.

52. Form 8275-R

Only Field Format validations apply.

53. Form 8283

Only Field Format validations apply.

54. Form 8379

ERC 0619, **0618**, 0620, 0621, 0622, 0624, 0625, 0626, 0627, 0628, 0629, 0630, 0631 -|

55. Form 8396

Only Field Format validations apply.

56. Form 8582

Only Field Format validations apply.

57. Form 8582-CR

ERC 0435, 0436, 0437

58. Form 8586

ERC 0653, 0654, 0657, 0660 -|

.08 Error Reject Codes for Forms continued

59. Form 8594

ERC 1050

60. Form 8606

ERC 0055, 0056, 0449, 0450, 0451

61. Form 8609-A

ERC **0915, 0916**

62. Form 8611

Only Field Format validations apply.

63. Form 8615

ERC 0006, 0251, 0253, 0255, 0256, 0257, 0258

64. Form 8621

ERC 0768, 0769, 0771, 0772, 0773, 0774, 0775, 0776, 0777

65. Form 8689

ERC 0406, 0615

66. Form 8697

ERC 0519, 0714, 0715, 0716

67. Form 8801

ERC 0665

68. Form 8812

ERC **0376**

.08 Error Reject Codes for Forms continued

69. Form 8814

ERC 0006, 0261, 0262, 0264, 0265, 0266, 0267

70. Form 8815

ERC 0282, 0283

71. Form 8820

ERC 0750

72. Form 8824

Only Field Format validations apply.

73. Form 8826

ERC 0751, 0752, 0753

74. Form 8828

ERC 0288

75. Form 8829

ERC 0186, 0193

76. Form 8830

ERC 0754

77. Form 8833

ERC 0406, 0615

78. Form 8834

ERC 0755

79. Form 8835

ERC 0756

80. Form 8839

ERC 0480, 0481, 0482, 0483, 0484, 0485, 0487, **0488** |

.08 Error Reject Codes for Forms continued

81. Form 8844

ERC 0757

82. Form 8845

ERC 0758

83. Form 8846

ERC 0759

84. Form 8847

ERC 0760

85. Form 8853

ERC 0350, 0351, 0352, **0358**, 0359, 0363 -|

86. Form 8854 |

Only Field Format validations apply. |

87. Form 8859

Only Field Format validations apply.

88. Form 8860

Only Field Format validations apply.

89. Form 8861

ERC 0762

90. Form 8862

ERC 0602, 1303, 1305, -|

91. Form 8863

ERC 0379, 0380, 0381, 0383, 0385, 0387, **0512, 0528** |

92. Form 8864 |

ERC 0921 |

.08 Error Reject Codes for Forms continued

93. Form 8865

ERC 0636, 0637, 0638, 0639, 0640, 0641, 0642, 0643, 0644, 0646, 0647, 0648, 0655, 0661, 0662 -|

94. Schedule K-1 (Form 8865)

Only Field Format validations apply.

95. Schedule O (Form 8865)

Only Field Format validations apply.

96. Schedule P (Form 8865)

Only Field Format validations apply.

97. Form 8866

ERC 0607

98. Form 8873

ERC 0950, 0951, 0952, 0953, 0954, 0955, 0956, 0957

99. Form 8874

ERC 0763

100. Form 8880

ERC 0165, 0166

101. Form 8881

ERC 0764, 0765

102. Form 8882

ERC 0766

103. Form 8885

ERC 1070, 1072, 1073, 1074, 1075, **1076** |

.08 Error Reject Codes for Forms continued

104. Form 8886

Only Field Format validations apply.

105. Form 8889

ERC 1085, -|

106. Form 8891

ERC 0406, 0615, 1200, 1201, 1202, 1203, 1204, 1205

107. Form 8896

ERC 0925 |

108. Form 8901

ERC 0370, 0560, 0563, 0566, 0961, 0962, 0964 |

109. Form 8903

ERC 0983 |

110. Form 9465

ERC 0167, 0168, 0172, 0710

111. Form Payment

The literal "PAYMENT REQUEST RECD" (SEQ 0115) in the Acknowledgement file will indicate a valid payment record on an accepted return.

ERC 0010, 0395, 0396, 0397, 0398, 0690, 0691, 0692, 0693

112. Allocation Record

ERC 1095

SECTION 11 – VALIDATION – SPECIFIC SCHEDULES AND FORMS

.08 Error Reject Codes for Forms continued

.09 Authenticaton Record

ERC 0025, 0026, 0664, 0670, 0671, 0672, 0674, 0675, 0676, 0679, 0680, 0681, 0682, 0683, 0684, 0689, 0694, 0695, 0696, 0697, 0698, 0699

.10 Short Term Capital Gain/Loss (STCGL) and Long Term Capital Gain/Loss (LTCGL)

ERC 1060, 1061, 1062

.11 State Records

ERC 0009, 0042, 0399, 0400, 0401, 0402, 0403, 0404, 0405, 0407, 0408, 0410, 0419, 0430

.12 Summary Record

ERC 0027, 0151, 0152, 0153, 0154, 0155, 0156, 0157, 0416, 0438, 0441, 0490, 0491, 0493, 0685, 0686, 0687, 0688, 1046, 1063, 1064, **1096**

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SECTION 12 – FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.01 General Description

Federal/State Electronic Filing is a cooperative one-stop filing program between IRS and state tax administration agencies. This program allows the filing of both federal and state income tax returns through the IRS Electronic Filing System. This effort represents one of the Service's programs in support of burden reduction for the tax preparation community and the taxpayers they represent.

The IRS will function strictly as a "data conduit" for electronic state returns. The term "data conduit" defines a strictly controlled process to receive, temporarily store, and then provide correctly formatted state data to the state tax administration agency.

A. State-Only Filing

Any Federal/State *e*-file participant has the option of participating in State-Only *e*-filing. Taxpayers will have the choice of filing a State Return without the standard Form 1040 attached for the following instances:

- Previously rejected state *e*-file return
- State return input separately from Federal return
- Part-year resident state return
- Multiple state returns for one taxpayer
- Non-resident state returns
- Married filing separately with state, but filing jointly with Federal return

B. Federal/State *e*-file Returns with Foreign Addresses

IRS *e*-file will be accepting Federal/State *e*-file returns with Foreign Addresses, including the U.S. possessions of American Samoa, Guam, the Commonwealth of the Northern Mariana Islands, Puerto Rico, and the U.S. Virgin Islands. These returns will be processed at the Philadelphia Submission Processing Center.

C. State Acknowledgements

The Internal Revenue Service will provides State Acknowledgement service on -|
its Front End Processing System known as EMS (Electronic Management System). Participating Federal States can transmit their State Acknowledgements to EMS for trading partners to pick up when they pick up their Federal Acknowledgement.

.02 Federal/State Filing - Participating States

Thirty-seven states and the District of Columbia will participate in the **2005** Federal/State *e*-file Program. |

Each state will issue its own publications to detail the state's software specifications and testing requirements. Software developers will need to contact the appropriate state to obtain electronic filing publications. A roster of state electronic filing coordinators is included in Section 12 Subsection 13. Updated rosters of state coordinators will be available in the IRS Home Page and on the IRS Centralized Bulletin Board. Most states will place their specifications in the IRS Centralized Bulletin Board, Federal/State Library.

SECTION 12 – FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.03 Data Communications

All *e*-file returns will be transmitted to two transmission centers, Martinsburg Submission Processing Center (ECC-MTB) and Tennessee Computing Center (ECC-MEM). The data communications procedures described in Section 1 will be the same for transmitting Federal/State electronic returns as for transmitting federal electronic returns.

The following chart reflects the 38 participating Federal/States. The realigned states are in bold. Federal/State electronic returns are to be transmitted based on the following state home service center relationship.

Home Service Center	Transmit Site	States Supported
Andover	**ECC-MTB***	CT DC DE MD NJ NY PA RI VA VT
Austin	**ECC-MTB**	**AR AL CO** IA KS **LA** MO **MS ND NE** NM OK
Kansas	**ECC-MEM****	**IL** IN MI OH **WI** WV
Fresno	**ECC-MEM**	**AZ HI ID MT OR UT**
Philadelphia	**ECC-MTB**	**GA KY NC SC**

IRS will reject Federal/State returns that are not submitted to the correct home service center. The correct home Submission Processing Center is always the center supporting the state of the taxpayer's residence. In other words, if it is a Federal/State electronic return, always transmit it to the home Submission Processing Center that supports the state. For federal returns only, the ERO should always transmit to supporting home service center. For Online federal returns, transmission should be based on taxpayer's address.

* ECC-MTB represents Martinsburg, West Virginia
** ECC-MEM represents Memphis, Tennessee

04. Record Format General Description

The fifth series of federal records (after return, schedule, forms, and statement records) are the electronic state records. There are two different electronic state records, the "generic" and the "unformatted". A combination of these records make up the state return packet. The IRS record layouts for the generic and unformatted records are specified in the Part II Record Layouts.

The state records should be formatted following IRS and state specifications. All the tax information that the state requires is included in the state packet. The IRS does not augment the state packet in any way. The state records are considered logical records and all the specifications provided in Section 2 apply except for the following:

1. The counts entered in Number of Logical Records in Tax Return (SEQ 0040) and Number of Form Records (SEQ 0090) of the Summary Record must include a count for each state packet.

2. Increase the counts in Number of Logical Records in Tax Return (SEQ 0040) and Number of Form Records (SEQ 0090) by "1" for each state packet, whether there are one or ten records in the state packet. The IRS will reject the return if these counts are not accurate.

.05 File Format General Description

The Federal/State electronic filing process requires that participating electronic filers comply with the following file specifications:

1. A state packet cannot be filed without the associated federal return. The IRS will not accept more than one state packet per electronic return. The state packet can be associated with a federal refund, zero-balance or balance due return.

2. The state packet must be placed after the federal statement records and before the preparer notes record. Any other order will cause return rejection.

SECTION 12 – FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.06 File Format Fixed and Variable Length Options

Electronic filers can transmit Federal/State returns using the fixed or variable length options described in Section 2. State records transmitted to IRS using the variable format option are expanded by IRS into fixed format before the records are provided to the state. Some states require copies of the federal return within the unformatted state records. Since IRS expands these records to fixed format before they are provided to the state, in order for states to receive a "variable" format within the fixed format the following specifications apply to state records:

1. No data field in any state record should contain the following stream of characters or the return will be rejected by the Data Communications Subsystem:

   ****TRANA, ****TRANB, ****1040 PG01, ****RECAP, ****SUM.

2. State records must not contain the following data characters: "[" "]" "#" "*" within the state's variable format. These are reserved by the IRS for use as delimiters.

3. The following delimiters must be used to transmit the unformatted state records as variable to the state:

   "{" instead of "[" and
   "}" instead of "]" and
   "$" instead of "#" and
   "!" instead of "*".

   The hexadecimal representations of these characters are:

Symbol	ASCII Hex	Symbol	ASCII Hex
[	5B	}	7B
]	5D	}	7D
#	23	$	24
*	2A	!	21

4. The IRS Record Layouts for generic and unformatted records contain the only valid Field Sequence Numbers for IRS processing. Any Sequence Number transmitted that is not listed, or any Sequence Number transmitted that duplicates a prior Sequence Number will cause rejection.

.07 Types of Characters

The character specifications provided in Section 5 for ALPHA, NUMERIC, and ALPHANUMERIC apply to state records. The section "Special Cases for Special Characters" does not apply to state records. For example, each state may have requirements which are different from IRS requirements for formatting the taxpayer's name and address.

.08 Validation of State-Only Returns

1. State-Only return data will contain a Form 1040, Page 1 record, state return packet, and a Summary record. The State Abbreviation of the Form 1040 (SEQ 0087) must contain the value "SO", indicating that: (1) State-Only return data is attached, (2) State-Only processing will be performed, and (3) Form 1040, Page 2 and foreign 1040 processing will be bypassed.

2. The State-Only return should always be transmitted to the Center that supports that particular state. State-Only returns with Foreign addresses will be processed at Philadelphia Submission Processing Center.

3. If the State Abbreviation (SEQ 0087) is equal to "SO" in variable format of the Form 1040 Page 1 record, then the highest sequence number present cannot be greater than the Address Indicator (SEQ 0097). If the State Abbreviation field is equal to "SO" in fixed format of the Form 1040 Page 1 record, then all fields beyond the Address Indicator field must be blank.

4. The Primary SSN of the State-Only 1040 record (SEQ 0010) must equal the SSN of the attached State generic record and the Taxpayer Identification Number of the Summary record (SEQ 0002).

5. The Primary SSN (SEQ 0010) and Primary Name Control (SEQ 0050) of State-Only 1040 record must match data from the IRS Master File.

6. The Secondary SSN (SEQ 0030) and Secondary Name Control (SEQ 0055) of State-Only 1040 record must match data from the IRS Master File.

7. The RECAP Record will contain a new count for the total number of State-Only returns (SEQ 0130).

.09 Validation of Federal/State *e*-file returns with Foreign addresses

1. Addresses from the U.S. possessions will be formatted as U.S. addresses. Addresses from the foreign countries will be formatted using new foreign country address fields.

2. All returns with a foreign address will be transmitted at the Philadelphia Submission Processing Center.

3. The following IRS Error Reject Code is used exclusively for errors in the Foreign State return packet.

   0419 STATE RECORD

   State Record – If Address Indicator (SEQ 0097) on the Tax Return is equal to "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098); and the following fields cannot be present: Street Address (SEQ 0080), City (SEQ 0085), State Abbreviation (SEQ 0095) and Zip Code (SEQ 0100).

   If Address Indicator (SEQ 0097) on the Tax Return is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098).

   0430 STATE RECORD

   State Record – If State Abbreviation (SEQ 0095) equals "AS", "GU", "MP", "PR" or "VI"; or Address Ind SEQ (0097) on the State Only 1040 equals "3" it must be processed at Philadelphia.

SECTION 12 – FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.10 Acknowledgement File for Federal/State-Only Transmissions

Each file of electronic returns transmitted by an electronic filer will normally be acknowledged within forty-eight hours of receipt and, if the Federal/State return is accepted, the state packet will be available to the State Agency from the Internal Revenue Service for retrieval within twenty-four hours of IRS Acknowledgement.

The ACK Key Record received by the transmitters will contain a State Packet Code. This code indicates whether a state packet was filed in conjunction with the accepted or rejected federal return. IRS acceptance of the federal return and receipt of the state packet **does not imply state Acknowledgement or acceptance of the state tax return**.

The State Packet Code in the ACK Key Record will be blank if there is no state packet associated with the federal return, or will consist of the two character state abbreviation contained in the State Code field of the generic record. This is the only field in the ACK Key Record that is changed due to the presence of a state return packet. The Expected Refund or Balance Due field, the Duplicate Code field, and EFT Code field refer only to the federal return.

The state records are identified in the ACK Error Record by the Form Record Id Type ("STbbbb"),and Form Number ("0001bb" or "0002bb") Page Number and Form/Schedule Number.

Once a state packet is available for state retrieval, filers need to contact the respective state to resolve taxpayer problems. Error resolution for state returns is the responsibility of the state tax administration agency. The IRS will purge state packets thirty days from IRS Acknowledgement of federal return acceptance. Electronic filers must contact the states to obtain state Acknowledgement of state return receipt.

.11 State Acknowledgement File Transmitted by State Agencies to EMS

The Internal Revenue Service provides State Acknowledgement service on its Front End Processing System, known as EMS (Electronic Management System). Participating Federal States can send their State Acknowledgements to EMS for trading partners to pick up when they pick up their Federal Acknowledgement.

There will be a new state abbreviation code in the State Acknowledgement Reference File Name extension. For example: "SSC", the first "S" represents state acknowledgement and the last two letters "SC" represents state abbreviation code for South Carolina.

NOTE: "Transmitter" in the outer envelope refers to the state (the state is a transmitter sending state ACKS to the IRS). "Transmitter" in the inner envelope refers to the tax return transmitter, the recipient of the State Acknowledgements.

1. The State will transmit state tax return acknowledgements in the IRS 120 byte format. The State Acknowledgements must be able to interface with EMS as outlined in Publication 1346 Part 1, Section 1, Data Communications.

2. The State will transmit Acknowledgement files to EMS with an outer TRANA, an outer TRANB, at least one inner TRANA, at least one inner TRANB, and at least one ACK Key Record, at least one inner RECAP, and an outer RECAP Record. It may contain zero or multiple ACK Error Records, The ACK Error Records can only be present when there is an accompanying ACK Key Record.

.11 State Acknowledgement File Transmitted by State Agencies to EMS continued

3. The Acknowledgement file transmission may consist of Acknowledgement files for multiple Trading Partners.

4. Field 0170 of the TRANA Record must be "Z" equal State Acknowledgement file.

5. If the transmission is successful, the state will receive a message, "Transmission file has been received with the following GTX Key:_____". -|

6. EMS will read and process the ETIN in Field 0060 of the "inner envelope" of the TRANA Record and place the Acknowledgement File in 'Transmitters' outbound mailbox.

7. The Trading Partner will receive all acknowledgements that are in status Waiting TP Delivery when the Trading Partner receives acknowledgements, whether the source is Federal or State.

8. Acknowledgements are archived 14 calendar days after Acknowledgements are picked up.

9. Transmitters must contact the State regarding rejections, taxpayer problems or any other questions that may arise about the state acknowledgement. See Section 12.19 of Publication 1346 for the State Agency contacts.

10. **Transmitters/Trading Partners (TPs) should download, at least every five days, the Transmission Status Report to be sure they have received all of their Ack Files. If they are missing an ACK file and have the GTX key, they can call the IRS e-Help to rehang it. If they do not obtain the report, they need to call the State Help Desk to obtain the GTX key for a specific return's ACK file and then call IRS to rehang the specific file.** |

11. **The State must download the State Transmission Report, at least every five days, and store every state and individual TPs GTX Key from the report and associate it with each Social Security Number. When a TP inquires about an ACK File for a specific return, the State Help Desk can give them the TPs GTX Key to be used when the TP calls IRS e-Help to re-hang an Ack File.** |

11a. Processing and Validations of State Acknowledgement (Outer Envelope)

Note: Lower case "b" = blank

Outer TRANA:
- Byte Count Must be 120 bytes
- Start of Record Sentinel "****"
- Record ID Field must be TRANAb (all caps)
- Field 0040 Processing Site
- Field 0060 (ETIN) must be valid in TPDS and must match ETIN in logon
- Field 0160 (Production-Test Code) must match T/P code in Transmitters profile data base
- Field 0170 (Transmission Type Code) must be a "Z" = State ACK
- Record Terminus Character must be a "#" sign
  Note: Validation for Julian Day is not a requirement for States

Outer TRANB:
- Byte Count Must be 120 bytes
- Start of Record Sentinel "****"
- Record ID Field must be TRANBb (all caps)
- Record Terminus Character must be a "#" sign

Outer RECAP:
- Byte Count Must be 120 bytes
- Start of Record Sentinel "****"
- Record ID Field must be RECAPb (all caps)
- Field 0030 (Total Inner TRANA Count) must equal number of TRANA records in the (Inner Envelopes)
- Field 0040 ETIN must = TRANA ETIN Field 0060
- Field 0140 Acknowledgement File Name (GTX Key) for transmission must be blank (IRS will populate)
- Record Terminus Character must be a "#" sign

11b. Processing and Validations of State Acknowledgement (Inner Envelope Format)

Inner TRANA:
- Byte Count Must be 120 bytes
- Start of Record Sentinel "****"
- Record ID Field must be TRANAb (all caps)
- Field 0040 (Processing Site) must match valid processing site
- Field 0060 (ETIN) must match valid TP ETIN in Transmitter Profile Data Base
- Field 0160 (Production-Test Code) must be P or T; if Outer = T, then Inner must equal "T"
- Field 0170 (Transmission Type Code) must be "Z" = State Acknowledgement
- Record Terminus Character must be a "#" sign

Inner TRANB:
- Byte Count Must be 120 bytes
- Start of Record Sentinel "****"
- Record ID must be TRANBb (all caps)
- Record Terminus Character must be a "#" sign

Inner ACK KEY:
- Byte Count Must be 120 bytes
- Record Sentinel "****"
- Record ID Field must be ACKbbb (all caps)
- **Field 0130 (State Packet Code) must be a valid 2 ltr state code |**
- Record Terminus Character must be a "#" sign

Inner ACK Error is Optional:
- Byte Count Must be 120 bytes
- Start of Record Sentinel "****"
- Record ID Field must be ACKRbb (all caps)
- Record Terminus Character must be a "#" sign

Inner RECAP:
- Byte Count Must be 120 bytes
- Record Sentinel "****"
- Record ID Field must be RECAPb (all caps)
- Field 0030 (Total ACK Key Count) must equal number of ACK Key Records
- Field 0040 (ETIN) must match Inner TRANA Field 0060 ETIN
- Field 0100 (Total ACK Error Count) must equal number of ACK Error Records
- Field 0140 Acknowledgement File Name (GTX Key) for transmission must be blank (IRS will populate) Record Terminus Character must be a "#" sign

.12 Transmission Status Report

A Transmission Status Report is available for States to download that will show the status of the Acknowledgement files when selected from the main menu. The State Report will show the "outer envelope" GTX Key of original State transmission, ETIN for each Acknowledgement file in the "inner envelope" GTX key assigned to trading partner's acknowledgement, and current status of each Acknowledgement.

The Trading Partner's report shows the status of their transmissions and acknowledgements.

The reports will show the last 5 calendar days of transactions for successfully processed files, showing what was picked up and not picked up by Trading Partners. Acknowledgements are archived 14 calendar days after Acknowledgements are picked up. Transmissions that are rejected will not be included in the report. If no data is available, you will receive a message, "No Data Available."

See Section 1 – Data Communications for more information about the Transmission Report.

.13 State ACK Record - Outer Envelope TRANA

1. Transmission Information Record – A

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" [Req'd & V]
	Start of Record Sentinel		4	Value "****" [Req'd & V]
0000	Record ID		6	Value "TRANAb" [Req'd & V]
0010	Employer Identification Number of Transmitter [state] EIN		9	N [Req'd, not V]
0020	Transmitter [state] Name		35	AN [Req'd, not V]
0030	Type Transmitter		16	Blank or "Preparer's Agent" [Opt]
0040	Processing Site		1	"C" = Andover "E" = Austin "F" = Kansas City "G" = Philadelphia **"H" = Fresno** (See Processing Site Chart in Section 1) [Req'd & V]
0050	Transmission Date		8	YYYYMMDD [Req'd, not V]
0060	Electronic Transmitter [state] Identification Number [ETIN]		7	N [ETIN plus Transmitter's Use Code] First 5 bytes are Required, the other 2 must be 00-99 [Req'd & V]
0070	Julian Day		3	N [Req'd, not V]

.13 State ACK Record - Outer Envelope TRANA continued

1. Transmission Information Record – A continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Field No.	Identification	Form Ref.	Length	Field Description
0080	Transmission Sequence for Julian Day in [0070]		2	N Values = 00-99 [Req'd, not V]
0090	Acknowledgement Transmission Format		1	"A" = ASCII [Req'd, not V]
0100	Record Type		1	"F" = Fixed [Req'd, not V]
0110	Transmitter [state] EFIN		6	N [Req'd, not V]
0120	Filler		5	Blank
0130	Reserved		1	Blank
0140	Reserved		1	Blank
0150	Reserved		6	Blank
0160	Production-Test Code		1	"P" = Production "T" = Test [Req'd, V"]
0170	Transmission Type Code		1	"Z" = State Acknowledgement State Use Only [Req'd & V]
0180	Reserved		1	Blank
	Record Terminus Character		1	Value "#" [Req'd & V]

.13 State ACK Record - Outer Envelope TRANB

2. Transmission Information Record – B

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" [Req'd & V]
	Start of Record Sentinel		4	Value "****" [Req'd & V]
0000	Record ID		6	"TRANBb" [Req'd & V]
0010	EIN of Transmitter [state]		9	N [Req'd, not V]
0020	Transmitter's Address		35	AN or Blank [Opt]
0030	Transmitter's City, State, Zip Code		35	AN or Blank [Opt]
0040	Transmitter's [state] Area Code & Telephone Number		10	N or [Opt]
0050	Filler		16	Blank
	Record Terminus Character		1	Value "#" [Req'd & V]

.13 State ACK Record - Outer Envelope continued

3. RECAP Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" [Req'd & V]
	Start of Record Sentinel		4	Value "****" [Req'd & V]
0000	Record ID		6	"RECAPb" [Req'd & V]
0010	Filler		8	Blank
0020	Total EFT Count		6	N [Opt]
0030	Total Inner TRANA Count		6	N, Range = [000001-999999] STATE USE ONLY [Req & V]
0040	Electronic Transmitter [state] Identification Number [ETIN]		7	N [includes Transmitter's Use Code First 5 bytes are Required, the other 2 must be 00-99 [Req'd & V]
0050	Julian Day of Transmission		3	N [Must be the same as on the TRANA record] [Req'd & V]
0060	Transmission Sequence		2	N [Req'd, not V]
0070	Total Accepted Returns		6	STATE USE ONLY [Opt]
0080	Total Duplicated Returns		6	STATE USE ONLY [Opt]
0090	Total Rejected Returns		6	STATE USE ONLY [Opt]
0100	Total Duplicated EFT		6	STATE USE ONLY [Opt]
0110	IRS Computed EFT Count		6	STATE USE ONLY [Opt]
0120	IRS Computed Return Count		6	STATE USE ONLY [Opt]

.13 State ACK Record - Outer Envelope continued

3. RECAP Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
OUTER ENVELOPE

Field No.	Identification	Form Ref.	Length	Field Description
0130	Total State-Only Return Count		6	N, Range = (000001-999999) [Opt]
0135	Total Accepted State-Only Returns		6	N, Range = (000001-999999) [Opt]
0137	Filler		5	Blank
0140	Acknowledgement File Name [GTX Key]		20	AN (States must send in blank and IRS will populate)
	Record Terminus Character		1	Value "#" [Req'd & V]

.14 State ACK Record – Inner Envelope TRANA

1. Transmission Information Record – A

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" [Req'd & V]
	Start of Record Sentinel		4	Value "****" [Req'd & V]
0000	Record ID		6	Value "TRANAb" [Req'd & V]
0010	Employer Identification Number of Transmitter EIN		9	N [Opt]
0020	Transmitter Name		35	AN [Opt]
0030	Type Transmitter		16	Blank [Opt]
0040	Processing Site		1	"C" = Andover "E" = Austin "F" = Kansas City "G" = Philadelphia **"H" = Fresno (See Processing Site Chart in Section 1) [Req'd & V]**
0050	Transmission Date		8	YYYYMMDD [Req'd, not V]
0060	Electronic Transmitter Identification Number [ETIN]		7	N (ETIN plus Transmitter's Use Code] First 5 bytes are Required, the other 2 must be 00-99 [Req'd & V]

.14 State ACK Record – Inner Envelope TRANA continued

1. Transmission Information Record – A continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field No.	Identification	Form Ref.	Length	Field Description
0070	Julian Day		3	N (Zeroes only) [Req'd, not V]
0080	Transmission Sequence for Julian Day in [0070]		2	N (Zeroes only) [Req'd, not V]
0090	Acknowledgement Transmission Format		1	"A" = ASCII [Req'd, not V]
0100	Record Type		1	"F" = Fixed [Req'd, not V]
0110	Transmitter EFIN		6	N [Opt, Rec]
0120	Filler		5	Blank
0130	Reserved		1	Blank
0140	Reserved		1	Blank
0150	Reserved		6	Blank
0160	Production-Test Code		1	"P" = Production "T" = Test [Req'd & V]
0170	Transmission Type Code		1	"Z" = State Acknowledgement "State Use Only" [Req'd & V]
0180	Reserved		1	Blank
	Record Terminus Character		1	Value "#" [Req'd & V]

.14 State ACK Record – Inner Envelope TRANB

2. Transmission Information Record – B

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" [Req'd & V]
	Start of Record Sentinel		4	Value "****" [Req'd & V]
0000	Record ID		6	"TRANBb" [Req'd & V]
0010	EIN of Transmitter		9	N [Opt]
0020	Transmitter's Address		35	AN [Opt]
0030	Transmitter's City, State, Zip Code		35	AN [Opt]
0040	Transmitter's Area Code & Telephone Number		10	N [Opt]
0050	Filler		16	Blank
	Record Terminus Character		1	Value "#" [Req'd & V]

.14 State ACK Record – Inner Envelope

3. ACK KEY Record – Acknowledgement File Key Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data **must** be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" [Req'd & V]
	Start of Record Sentinel		4	Value "****" [Req'd & V]
0000	Record ID		6	Value "ACKbbb" [Req'd & V]
0005	Reserved IP Address Code		1	Blank
0010	EIC Indicator		1	"Y" or Blank [Opt]
0020	Taxpayer Identification Number		9	N [Primary SSN] [Req'd, not V]
0030	Return Sequence Number		16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Seq Num (2), Seq Num for Return (4) **State must use RSN in Field 0023 of Generic Record (ETIN must equal Field 0060 if Inner TRANA)** [**Req'd not V**]
0040	Expected Refund or Balance Due		12	Refund or Balance Due from Applicable Return [Opt]
0050	Acceptance Code		1	"A" = Accepted "R" = Rejected "D" = Duplicated Return "T" = Transmission Rejected or Blank [**Req'd, not V**]

.14 State ACK Record – Inner Envelope continued

3. ACK KEY Record – Acknowledgement File Key Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field No.	Identification	Form Ref.	Length	Field Description
0060	Duplicate Code		3	"D" = Duplicate DCN or zero "P" = Duplicate Primary SSN or zero "S" = Duplicate Spouse SSN or zero [Opt]
0065	PIN Presence Indicator		1	"0" = No PIN 8453 or 8453-OL Required "1" = Practitioner PIN "2" = Self-Select PIN by Practioner Used "3" = Self-Select PIN Online Used "4" = State-Only No PIN 8453 or 8453-OL is not Required "9" = State PIN Not Relevant Blank = Rejected Return [Rec, Opt]
0070	EFT Code		1	Blank
0080	Date Accepted		8	DT Format = YYYYMMDD [Rec, Opt]
0090	Return DCN		14	N **State must use DCN in Field 0020 of Generic Record** **[Req'd not V]**
0100	Number of Error Records		2	N Range 00-96 [Rec, Opt]
0110	FOUO RET SEQ NUM		13	Blank

.14 State ACK Record – Inner Envelope continued

3. ACK KEY Record – Acknowledgement File Key Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field No.	Identification	Form Ref.	Length	Field Description
0112	STATE DD Ind		1	Blank [Opt]
0115	Payment Acknowledgement Literal		15	"PYMNT RQST RVCD" or blank [Opt]
0117	Date of Birth Validity Code		1	"0" = DOB Validation Not Required "1" = All DOB[s] Valid "2" = Primary DOB Mismatch "3" = Spouse DOB Mismatch "4" = Both DOB[s] Mismatch [Opt]
0118	Filler		1	Blank
0119	State-Only Code		2	"SO" or Blank [Opt]
0120	Debt Code		1	"N" = None "I" = IRS Debt "F" = FMS Debt "B" = IRS and FMS debt or Blank [Opt]
0130	State Packet Code		2	Valid "2 ltr" State Code **[Req'd, not V]**
	Record Terminus Character		1	Value "#" [Req'd & V]

.14 State ACK Record – Inner Envelope continued

4. ACK ERR Record – Acknowledgement File Error Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" [Req'd & V]
	Start of Record Sentinel		4	Value "****" [Req'd & V]
0000	Record ID		6	Value "ACKRbb" [Req'd & V]
0010	Taxpayer Identification Number		9	N [Primary SSN] (Must match ACK Key Record) [Req'd, not V]
0020	Reserved		7	Blank
0030	Error Record Sequence Number		2	N, 00-96 [Rec, Opt]
0040	Error Form Record ID		6	AN [Opt]
0050	Error Form Record Type		6	AN [Opt]
0060	Error Form Page Number		5	"PG00b" or Blank (page number is "00" (zero) for all IMF ACK ERR records) [Opt]
0070	Error Form Occurrence		7	N [0000001-0000050] or zeroes [Opt]
0080	Error Field Sequence Number		4	N or zeroes [Opt]
0090	Error Reject Code		4	N (nnnn) or zeroes (Refer to Attachment 1) [Req'd, not V]
0100	Filler		55	Blank
	Record Terminus Character		1	Value "#" [Req'd & V]

.14 State ACK Record – Inner Envelope continued

5. Recap Record

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Legend: Req'd and V = data must be present and it will be checked by IRS.
Rec = Recommended, data is not mandatory by IRS, but recommended.
Opt = Optional, Field is available for states to use.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" [Req'd & V]
	Start of Record Sentinel		4	Value "****" [Req'd & V]
0000	Record ID		6	"RECAPb" [Req'd & V]
0010	Filler		8	Blank
0020	Total EFT Count		6	N [Opt]
0030	Total ACK KEY Count		6	N, Range = (000001-999999) STATE USE ONLY [Req'd & V]
0040	Electronic Transmitter Identification Number [ETIN]		7	N (includes Transmitter's Use Code) First 5 bytes are Required, the other 2 must be 00-99 [Req'd & V]
0050	Julian Day of Transmission		3	N Zeroes Only [Opt]
0060	Transmission Sequence		2	N Zeroes Only [Opt]
0070	Total Accepted Returns		6	STATE USE ONLY [Opt]
0080	Total Duplicated Returns		6	STATE USE ONLY [Opt]
0090	Total Rejected Returns		6	STATE USE ONLY [Opt]
0100	Total ACK Error Count		6	STATE USE ONLY [Req & V]
0110	IRS Computed EFT Count		6	STATE USE ONLY [Opt]
0120	IRS Computed Return Count		6	STATE USE ONLY [Opt]

.14 State ACK Record – Inner Envelope continued

5. Recap Record continued

STATE ACKNOWLEDGEMENT FILE USE ONLY
INNER ENVELOPE

Field No.	Identification	Form Ref.	Length	Field Description
0130	Total State-Only Return Count		6	N Range = (000001-999999) [Opt]
0135	Total Accepted State-Only Returns		6	N Range = (000001-999999) [Opt]
0137	Filler		5	Blank
0140	Acknowledgement File Name [GTX Key]		20	AN (States must send in blank and IRS will populate)
	Record Terminus Character		1	Value "#" [Req'd & V]

SECTION 12 – FEDERAL/STATE ELECTRONIC FILING SPECIFICATIONS

.15 Record Format Fixed and Variable Examples

There are three different electronic state records, the "generic", "unformatted" and “State-Only”. A combination of these records make up the state packet.

1. Example of a variable Generic Record:

```
---------1---------2---------3---------4---------5---------6
12345678901234567890123456789012345678901234567890123456789 0

0276****ST    0001  PG01 123456789 0000001[0010]SC[0020]00570321
000116[0060]JANE TEST  DOE NOW 35 CHARACTERS R[0075]3440
LITTLE RANC H RD    NOW 35 CHAR[085]LADSON  NOW 22 CHAR
AC[0095]SC[0100]294566666666[0110]00018[0150]1[0155]01[0195]411
2[0200]3400[0310]10308V[0525]185[0550]185[0580]185[0650]B#
```

2. Example of a variable Unformatted Record that contains a "variable" federal record:

```
---------1---------2---------3---------4---------5---------6
12345678901234567890123456789012345678901234567890123456789 0

1004****ST    0002  PG02 123456789 0000001[0010]SC[0020]00570321
117551[0050]0318!!!!FRM   W2   PG01 123456789 0000001{0030}PAT
RICKCHILDS DBA LOW COUNTRY{0040}100 LIBERTY HALL R[00
55]D SUITE 102{0050}GOOSE CREEK SC 29445{0060}400006745{00
70}400002047{0090}400005100{0200}490{0210}36[0060]54{0220}227
{0230}3654{0245}3654{0255}53{0310}DOE   JANETEST {0320}3440
LITTLE RAN[0065]CH RD{0330}LADSON SC 29456{0380}171{0390}
3654{0400}SC{0500}S$02[0070]82[0105]S$#
```

.16 STCAP Record Layout

	Field Identification	Length	Field Description	
	Start-Record-Sentinel	4	A	Value "****".
0000	Record-Name	5	A	Value "STCAP"
0010	Filler	1	AN	Value Blank
0020	Total-Records	10	N	Value numeric
0030	Filler	1	AN	Value Blank
0040	Total-Generic	8	N	Value numeric
0050	Filler	1	AN	Value Blank
0060	Total-Unformatted	8	N	Value numeric
0070	PATS-Indicator	1	A	Value "P" if PATS data Blank if live data
0080	Filler	1	AN	Value Blank
0090	Process Date	8	N	IRS Accept Date {YYYYMMDD}
	SRS-Use-Fields			Reserved for SRS Use
0100	SRS-State-SRIN	5	N	St Retrieval SRIN
0110	Filler	1	A	Value Blank
0120	SRS-Stat*e-file*-Name	12	A	State Abbr. followed by SEQ Number followed by .gz
0130	Filler	6	A	Value Blank
0140	Drain-Total-Returns	8	N	Value numeric
0150	Filler	1	AN	Value Blank
0160	Drain-Tot-Return-Accp	8	N	Value numeric
0170	Filler	1	AN	Value Blank
0180	Drain-Tot-Record-Accp	10	N	Value numeric
0190	Filler	1	AN	Value Blank
0200	Drain-Total-Return-Rej	8	N	Value numeric
0210	Filler	2	AN	Value Blank
0220	SRS-Hash-SSNS	14	N	Numeric
0230	SRS-File-Number	3	N	Numeric
0240	SRS-File-Total	3	N	Numeric
0250	PDATE	8	N	Numeric (yyyymmdd)
0260	PTIME	4	N	Numeric (HHMM)
0270	YR-TO-DATE-COUNT	10	N	Numeric
	Record-Terminus	1	A	Value #.

.17 Validation of State Records

Most standard reject conditions for state records are listed in the preceding section. Additionally, filers must follow these specifications or the state record(s) could be rejected.

1. The state packet consists of the state generic record followed by all associated unformatted records for the taxpayer. A maximum of one state generic record, and zero to nine unformatted records can be contained in a packet. Only one state packet is allowed per federal return.

2. A generic record must be present in each state packet. Only one generic record is allowed per state packet. The generic record must precede any unformatted records for that tax return.

3. An unformatted record is not required; however, up to **twenty-five** unformatted records are allowed per state return packet. If more than nine are present, the entire return is rejected with Error Reject Code 0045.

4. The Header Section in the generic and unformatted records (SEQ 0000 through SEQ 0020) must be present.

5. The Record ID's in both the generic and unformatted records are checked for consistency. If inconsistent, the record is rejected. The Record ID consists of 26 characters, broken down as follows:

Record ID Type	6	(Both Records "STbbbb")
Form Number	6	(Generic Record "0001bb" Unformatted Record "0002bb")
Page Number	5	(Both Records"PG01b")
Taxpayer Identification Number	9	N (Primary SSN)
Filler	1	blank
Form/Schedule Number	7	N (Generic"0000001" Unformatted "0000001 to "0000009")

6. The State Code represents the taxpayer's residence state. The taxpayer's residence state may be different than the state of the taxpayer's address. State return packets are distributed to states based on the state code in the generic record. The state code must be a valid Federal/State Electronic Filing state. Valid states in Tax Year **2005** are:

Alabama.....AL	Kansas.....KS	New York.....NY
Arkansas.....AR	Kentucky.....KY	North Carolina..NC
Arizona.....AZ	Louisiana.....LA	Ohio.....OH
Colorado.....CO	Maryland.....MD	Oklahoma.....OK
Connecticut.....CT	Michigan.....MI	Oregon.....OR
Washington DC...DC	Mississippi.....MS	Pennsylvania....PA
Delaware.....DE	Missouri.....MO	Rhode Island....RI
Hawaii..... ...HI	Montana.....MT	South Carolina..SC
Georgia.....GA	North Dakota....ND	Utah.....UT
Idaho.....ID	Nebraska.....NE	Vermont.....VT
Illinois.....IL	New Jersey.....NJ	Virginia.....VA
Indiana.....IN	New Mexico.....NM	West Virginia...WV
Iowa.....IA		Wisconsin.....WI

The state code must be consistent throughout the generic record and all associated unformatted records for the taxpayer.

.17 Validation of State Records continued

7. The State Direct Deposit/Direct Debit Section should be blank if there is no direct deposit or direct debit at the state level. There is no connection between the federal and state direct deposit or direct debit fields since these can differ. Taxpayers may elect to have the federal and state direct deposit or direct debits in the same account, or they can chose different accounts.

8. If there is an entry in the State Direct Deposit/Direct Debit Section the IRS will verify the state Routing Transit Number (RTN). If the state RTN is not listed on the current Financial Organization Master File (FOMF) an indicator will be set for the state's future use. The return will not be rejected.

9. The following Entity Section fields of the generic record must be significant or the returns will be rejected by the IRS: Name Line 1 (SEQ 0060), Address Line 1 (SEQ 0075), City (SEQ 0085), State Abbreviation (SEQ 0095), and Zip Code (SEQ 0100).

10. Any entry in the Consistency Section of the Generic Record, must equal the corresponding Federal Tax Form entry. If an entry is significant (i.e., not blank), it will be compared to the federal return. If a Consistency Section entry does not match the corresponding federal entry, the return will be rejected.

    To the extent possible, the Sequence Numbers for Forms 1040, 1040A, and 1040EZ are the same for the equivalent fields. If no Sequence Number is given, the field does not exist for that form.

Generic Record Consistency Section	1040	1040A	1040EZ
	----Sequence Number----		
0150 Federal Filing Status----------	0130	0130	(See note)
0155 Total Federal Exemptions----------	**0355**	0360	(See note)
0160 Wages, Salaries, Tips----------	0375	0375	0375
0165 Taxable Interest----------	0380	0380	0380
0170 Tax Exempt Interest----------	0385	0385	0385
0175 Dividends----------	0394	0394	
0180 State/Local Income Tax Refund--------	0420		
0185 Taxable Social Security Benefits-----	0557	0557	
0190 Keogh Plan and SEP Deductions--------	0650		
0195 Adjusted Gross Income----------	0750	0750	0750
0200 Standard/Itemized Deductions---------	0789	0789	
0205 Earned Income Credit----------	1180	1180	1180

Note: The Generic Record Federal Filing Status (SEQ 0150) and the Total Federal Exemptions (SEQ 0155) can contain an entry when the corresponding federal form is a Form 1040EZ and IRS will not reject the Federal/State return.

SEQ 0032 of the Generic Record is for IRS Use Only. IRS will populate this field.

.17 Validation of State Records continued

11. The numeric fields (SEQ **0350** - SEQ 0675), if not blank, will be checked for format.

12. The IRS will check the Declaration Control Number (DCN) in the federal Form 1040, 1040A, or 1040EZ against the Declaration Control Number (SEQ 0020) of the Generic and Unformatted Records and reject both the federal and state returns if these are not equal.

13. The IRS will check the Return Sequence Number (RSN) in the federal Form 1040, 1040A, or 1040EZ against the Return Sequence Number (SEQ 0023) of the Generic Record and reject both the federal and state returns if these are not equal.

14. The IRS will check all Federal/State returns for the following fields on Form(s) W-2: If "State Income Tax 1" (SEQ 0400) contains a positive value, then "State Name 1" (SEQ 0370) should contain a Standard Postal State Abbreviation. If "State Income Tax 2" (SEQ 0470) contains a positive value, then "State Name 2" (SEQ 0440) should contain a Standard Postal State Abbreviation. If this is not done, both the federal and state returns will be rejected with Error Reject Code 0405.

15. If the federal return is an Online return, the associated state return must also be an Online return. IRS will check the Online-State-Return (SEQ 0049) indicator of the state Generic Record. If these do not match, the Federal/State return will be rejected.

16. The following IRS Error Reject Codes are used exclusively for errors in the state return packet:

    0009 RESERVED

    The unformatted state record in fixed format exceeds the maximum length.

    0400 STATE RECORD

    The Generic Record must be present in the state data packet.

    An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.

    0401 STATE RECORD - STATE CODE (SEQ 0010)

    The State Code (SEQ 0010) in the Header Section of the Generic Record must be valid for the processing service center.

    The State Code must be consistent throughout Generic and associated Unformatted Records for the return.

    0402 STATE RECORD - ENTITY SECTION

    All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 0060, 0075, 0085, 0095, 0100) must be present.

    0403 STATE RECORD - CONSISTENCY FIELDS

    Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.

.17 Validation of State Records continued

0404 STATE RECORD - DECLARATION CONTROL NUMBER (DCN)

The DCN (SEQ 0020) of the Generic Record must equal the DCN of the federal Tax Form.

The DCN (SEQ 0020) of the Generic Record must equal the DCN (SEQ 0020) of the Unformatted Record.

0405 STATE RECORD - FORM W-2 CHECK

Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 0370, 0440) when there is a significant entry in State Income Tax (SEQ 0400, 0470).

0406 STATE RECORD

A **valid two-digit EFIN Prefix Code is permitted, if not assigned to a processing site,** when State Data is present; or when Processing Site equals "G" (Philadelphia) and at least one of the following is present: Form 2555, Form 2555-EZ, Form 4563, Form 5074, Form 8689, Form 8833, **Form 8854**, Form 8891 and/or Form W-2GU; an Address Ind (SEQ 0097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 0087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".

0407 STATE RECORD - RETURN SEQUENCE NUMBER (RSN)

The Return Sequence Number (RSN) (SEQ 0023) of the Generic Record must equal the RSN of the Federal Tax Form.

0408 STATE RECORD - ONLINE RETURN INDICATOR

When Online-State-Return (SEQ 0049) of the Generic Record is equal to "O", the Transmission Type Code (Field 15) of the TRANS Record A (TRANA) must equal "O", and vice versa.

SECTION 13 - ELECTRONIC SIGNATURES SPECIFICATIONS

IRS has two electronic signature **methods** options available for taxpayers to sign their tax returns, the Self-Select PIN and Practitioner PIN.

Questions or comments regarding Section 13 should be sent to:

Internal Revenue Service
Teara Mitchell, W:CAS:SP:ES:I, NCFB C**5-356**
5000 Ellin Road
Lanham, MD 20706
Phone: (202) 283-0226

01. What is the Self-Select PIN Method?

The Self-Select PIN method is **one** option for taxpayers to use when signing their electronic tax return. The PIN is any five numbers (except ALL zeros) the taxpayer chooses to enter as their electronic signature. A PIN is needed for each taxpayer if filing a joint return, and each can choose any five numbers. If the taxpayer is filing through an Electronic Return Originator (ERO), or using Tax Preparation Software, the taxpayer Date of Birth and Prior Year Adjusted Gross Income (AGI) from the original return must also be entered for authentication.

If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing an IRS e-file signature authorization containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by taxpayer(s) before they transmit the return or release it for transmission to the IRS.

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

02. Taxpayer Eligibility Requirements for the Self-Select PIN Method

The following taxpayers **are eligible** to use this option:

- Taxpayers who filed Form 1040, 1040A, or 1040EZ or Telefile for Tax Year 200**4**. |
- Taxpayers who filed Form 1040 PR for TY 200**4**, who are eligible to file Form 1040 for Tax Year 200**5**. |
- Taxpayers who did not file for Tax Year 200**4**, but have filed previously. |
- Taxpayers who are 16 or older on or before December 31, 200**5**, who have never filed a tax return. |
- Primary taxpayers under age 16 who have filed previously.
- Secondary taxpayers under age 16 who have filed in the immediate prior year.
- Military personnel residing overseas with APO/FPO addresses.
- Taxpayers residing in the American Possessions of the Virgin Islands, Puerto Rico, America Samoa, Guam and Northern Marianas, or with foreign country addresses.
  Taxpayers filing Form 4868 (extension of time to file) or Form 2350 (extension for certain U.S. citizens living aboard). -|
- Those who are filing on behalf of deceased taxpayers.

The following taxpayers **are NOT** eligible to participate:

- Primary taxpayers under age 16 who have never filed.
- Secondary taxpayers under age 16 who did not file in the immediate prior year.
- Taxpayers who filed Forms 1040-NR or 1040-SS for Tax Year 200**4**.
- Taxpayers required to file the following forms, which must be attached to Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Returns or Form 8453-OL, U.S. Individual Income Tax Declaration for an IRS e-file Online Return:

  - Form 3115, Application for Change in Accounting Method,
  - Form 3468, Computation of Investment Credit (if historical Structure Certificate is required),
  - From 5713, International Boycott Report,
  - Form 8283, Non-Cash Charitable Contributions (if using Part B),
  - Form 8332, Release of Claim to Exemption for Children of Divorced or Separated Parents,
  - Form 8858, Information Return of U.S. Persons with Respect to Foreign Disregarded Entities, and
  - Form 8885, Health Care Tax Credit

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

03. What is the Practitioner PIN method?

The Practitioner PIN method is another electronic signature option for taxpayers to *e*-file using a five digit PIN. The taxpayer chooses any five digits, except ALL zeros, as their PIN signature and must use an Electronic Return Originator (ERO) to *e*-file under this method. A PIN is needed for each taxpayer if filing a joint return, and each can choose any five numbers.

NOTE: **The taxpayer's** Date of Birth and Prior Year Adjusted Gross Income are not required.

The Practitioner PIN method offers another signature option as well for EROs to use in preparing and transmitting Forms 1040/A/EZ to IRS. This method is totally paperless and eliminates the Form 8453 in most cases.

If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing an IRS e-file signature authorization containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by taxpayer(s) before they transmit the return or release it for transmission to the IRS.

See Questions and Answers for the Practitioner PIN method at the end of this Section.

04. Taxpayer Eligibility Requirements for the Practitioner PIN Method

The following taxpayers are eligible to use this option:

- Taxpayers who are eligible to file Forms 1040, 1040A, or 1040EZ.
- Military personnel residing overseas with APO/FPO addresses.
- Taxpayers residing in the American Possessions of the Virgin Islands, Puerto Rico, America Samoa, Guam and Northern Marianas, or with foreign country addresses.
- Taxpayers filing Form 4868 (extension of time to file).
- Those who are filing on behalf of deceased taxpayers.

The following taxpayers are NOT eligible to participate:

- Taxpayers required to file the following forms, which must be attached to Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Returns:
  - Form 3115, Application for Change in Accounting Method,
  - Form 3468, Computation of Investment Credit (if Historic Structure Certificate is required),
  - From 5713, International Boycott Report,
  - Form 8283, Noncash Charitable Contributions (if using Part B),
  - Form 8332, Release of Claim to Exemption for Children of Divorced or Separated Parents,
  - Form 8858, Information Return of U.S. Persons with Respect to Foreign Disregarded Entities, and
  - Form 8885, Health Care Tax Credit

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

.05 Data Validation

The following fields must be present for the taxpayer when using the Self-Select PIN option for *e*-file:

Primary:

Social Security Number
Name Control
Date of Birth

From Tax Year 200**4** return, taxpayer's original submission prior to any adjustment **or change by IRS**:
Adjusted Gross Income (AGI)

If Married Filing Joint:

Spouse Social Security Number
Spouse Name Control
Spouse Date of Birth

From Tax Year 200**4** return, taxpayer's original submission prior to any adjustment **or change by IRS**:
Spouse Adjusted Gross Income (AGI)

If taxpayers filed a joint return for Tax Year 200**4** and want to file separate returns for Tax Year 200**5**, they will both enter the same AGI from the 200**4** joint return on their separate returns for Tax Year 200**5**.

If taxpayers did not file jointly for Tax Year 200**4**, they are required to provide their respective AGI amount.

If a return was not filed for Tax Year 200**4**, the taxpayer is required to enter zero in the AGI field.

If taxpayers filed Form 1040PR for Tax Year 200**4**, the taxpayer is required to enter zero in the AGI field.

Note: Taxpayers who filed their 200**4** tax return after December 9, 200**5** are eligible to use the Self-Select PIN for *e*-file. However, these taxpayers will need to submit zeroes for their Adjusted Gross Income. In the event their return is rejected due to a mismatch of AGI, they can resubmit their return using their actual values. The extract creating the Self-Select PIN eligibles is created in December and due to processing constraints, late filers may or may not be included. Late filers can still use the Self-Select PIN.

Validation of Data:

Adjusted Gross Income	The AGI is entered in whole dollar amounts. There will be a one dollar tolerance level.

05. Data Validation continued

Date of Birth

An exact match on day, month and year against Social Security Administration records is required for all online returns with or without the Self-Select PIN usage. If a married filing joint (MFJ) return is filed through a practitioner electronically and taxpayer(s) uses the Self-Select PIN(s) to sign their return, the primary and secondary taxpayers' date of birth are required. However, their tax return will not reject if the Dates of Birth do not match. The Date of Birth Validity Code (Field 0117) will be present in the Acknowledgement Record. The Date of Birth Validity Code identifies whether validation of the Date of Birth (DOB) is required and if the DOB is required, whether the DOB matched on the IRS File or not.

PIN

The Personal Identification Number (PIN) is self-selected by the taxpayer. A PIN is required for the primary and secondary taxpayer. PIN is composed of 5 digits. All zeroes are not permitted. The spouse can use the same PIN as the primary.

Taxpayer PIN Assignment

If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing an IRS *e*-file signature authorization containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic return format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by the taxpayer(s) before they transmit the return or release it for transmission to IRS. This guideline refers to returns filed using the Self-Select or Practitioner PIN method.

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

.06 IRS *e*-file Signature Authorizations

1. Form 8879, IRS *e*-file Signature Authorization, is used to authorize an Electronic Return Originator to enter the taxpayer's self-select personal identification number (PIN) as the taxpayer's signature on electronically filed Forms 1040, 1040A, and 1040EZ income tax returns. Form 8879 is provided as a convenience when the taxpayer is unavailable or unable to return to the office, or it is inconvenient for the taxpayer to personally sign the electronically prepared income tax return.

2. **If the taxpayer agrees, it is acceptable for an ERO and/or software program to generate or assign the taxpayer PIN. The taxpayer consents to the ERO's choice by completing and signing an IRS e-file signature authorization containing the intended taxpayer PIN. The taxpayer PIN can be systemically generated or manually assigned into the electronic format and/or the signature authorization form. However, the ERO must receive the signature authorization signed by taxpayer(s) before they transmit the return or release it for transmission to the IRS. This guideline refers to returns filed using the Self-Select or Practitioner PIN method.**

3. The practitioner will provide Form 8879 to the taxpayer along with a copy of the completed tax return personally or by U.S. mail, private delivery service, e-mail, or an Internet web site. Upon review of their tax return, the taxpayer(s) complete Part II of Form 8879 with their PIN, signature and date. The taxpayer must return the form to the ERO either personally, by U.S. mail, private delivery service, or FAX transmission. The ERO must retain the completed Form 8879 as instructed on the form.

4. Form 8878, IRS *e*-file Signature Authorization on Application for Extension of Time to File, is used for taxpayers to authorize the ERO to enter the taxpayer's PIN on one of several extension of time to file applications processed through Electronic Transmitted Documents (ETD) programs. Form 8879 procedures above also apply to Form 8878.

5. Electronic Funds Withdrawals accompanying Form 4868 can be signed using the Practitioner PIN method. A Form 8878 must be completed by all taxpayers who use this method. **Note that a signature is only required to authorize the funds withdrawal. There is no signature requirement for the Form 4868 itself.** See Part III of this publication for additional information on ETD programs.

6. When finalized, Forms 8879 and 8878 and instructions for use with Tax Year 200**5** *e*-file will be available on the IRS website, The Digital Daily, at www.irs.gov (click on "Forms and Pubs", then "Forms and Instructions"). Tax year 200**5** forms will be posted on the website as soon as possible; however, they may not be available at the time this document is published.

7. **The Tax Year 2005 Forms 8879 and 8878 were revised to include the Electronic Funds Withdrawal (EFW) statement in the Part II. When either of these forms is used a separate EFW statement does not have to be provided to the taxpayer.**

8. Exhibits of Forms 8879 and 8878 will be included in Publication 1345A, Filing Supplement for Authorized *e*-file Providers, Tax Year 200**5**.

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

.07 Jurat/Disclosure Guidelines

1. This section provides guidelines for the jurat/disclosure language that is to be included in software packages for electronically filed returns.

2. In all instances, the appropriate jurat/disclosure text must be provided to taxpayers prior to the presentation of fields used to enter signature(s) (e.g. PIN) and related authentication information (e.g. Date of Birth and Adjusted Gross Income).

3. It is imperative that all taxpayers who use the Electronic Funds Withdrawal feature are provided with the appropriate Electronic Funds Withdrawal (EFW) text for their review. Only the approved EFW text displayed in this publication is to be used. The approved EFW text (selection D1) is displayed separately and has not been included in samples for Jurat/Disclosure Version A-D provided.

4. Online software products must provide the capability for taxpayers to view the jurat/disclosure statements on the input screen.

5. **When Form 8879 and 8878 is used, the Electronic Withdrawal statement is provided to the taxpayer in Part II of the form. See Section 13.06.**

6. Software products intended for use by tax professionals may also provide functionality to print a graphic equivalent of the jurat/disclosure statements for taxpayers to sign as an alternative to viewing and signing the statement on the input screen. A graphic equivalent may be appropriate when the taxpayer will not be present to review the completed return in the presence of the ERO, and has elected to authorize the ERO to enter the taxpayer(s) Self-Select PIN(s).

7. The jurat/disclosure text selections are located in Section 13.0**8** of this document. Samples of the jurat/disclosure versions A-D are included in Section 13.0**9**.

8. Certain Decedent returns Forms 1040, 1040A, and 1040EZ are accepted into *e*-file. Text Selection T8 must be included for decedent returns filed with Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer. If both taxpayers on a jointly filed refund return are deceased, a Form 1310 and selection T8 must be completed for each decedent.

9. Use the guidelines below, and notes on the text selections for jurat entry field format.

Jurat Entry Field Format Guidelines			
Field	**Length**	**Characters**	**Format/Notes**
Dates – (e.g. signature dates, Date of Birth)	Eight	All numeric	MMDDYYYY *(must convert to YYYYMMDD for record layouts)*
Taxpayer's PIN	Five	All numeric	Cannot be all zeroes
ERO or Paid Preparer PIN	Eleven	All numeric	First six positions = Electronic Filing Identification Number (EFIN); last five positions = Self-Selected numerics
Money Fields	Twelve maximum	All numeric	Dollars ONLY, zero fill if no prior year AGI

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

.07 Jurat/Disclosure Guidelines continued

10. The following table includes the valid Jurat Disclosure Codes for electronically filed Tax Year 200**5** Forms 1040, 1040A and 1040EZ. The codes (e.g. P1,C1,T1) in the third column identify the possible selections for each jurat version.

11. Some text selections are required only when a specific condition exists. The jurat version display pages include a reference to these selections. Complete text is displayed on the page entitled "Special Condition Text Selections". Text for these selections MUST BE included when they apply to the taxpayer's filing situation. For example, include Selection D1 for all returns with an Electronic Funds Withdrawal (EFW), and use Selection T8 for decedent returns when a Form 1310 is attached.

Tax Year 2005 Jurat Disclosure Codes Form 1040 Series – Forms 1040, 1040A, and 1040EZ			
Jurat/ Disclosure Code	**Title**	**Required Screen/ Graphic Selections**	**Comments**
A	**Online Self-Select PIN Method Form 1040,A,EZ**		**Prepared by**: Taxpayer on personal computer **Transmitted by:** Intermediate Service Provider (ISP) or transmitter **Signatures:** Taxpayer(s) – Self-Select PIN
	• Without electronic funds withdrawal • If Decedent return with Form 1310 attached, also include…	P1,C1,T1 T8	
	• With electronic funds withdrawal	P1,C1,D1, T1	
B	**Reqular Online Filing Form 1040,A,EZ Form 8453-OL Required**		**Prepared by:** Taxpayer on personal computer **Transmitted by:** ISP or transmitter **Signatures:** Form 8453-OL required Taxpayer(s) do not use Self-Select PIN
	• Without electronic funds withdrawal • If Decedent return with Form 1310 attached, also include…	C1,T2 T8	
	• With electronic funds withdrawal	C1,T2	
C	**Self-Select PIN Method by ERO Form 1040,A,EZ**		**Prepared by:** Preparer/ERO **Transmitted by:** ERO **Signatures:** Taxpayer(s) – Self-Select PIN ERO – EFIN/PIN
	• Without electronic funds withdrawal • If Decedent return with Form 1310 attached, also include…	E1,P1,C1, T1 T8	
	• With electronic funds withdrawal	E1,P1,C1, D1,T1	
D	**Practitioner PIN Method Form 1040,A,EZ**		**Prepared by:** Preparer/ERO **Transmitted by:** ERO **Signatures:** Taxpayer(s) – Self-Select PIN Paid Preparer's EFIN/PIN NOTE: Form 8879, IRS *e*-file Signature Authorization, Including Part III, is required. Taxpayer prior year return Information and Date of Birth not required.
	• Without electronic funds withdrawal • If Decedent return with Form 1310 attached, also include…	E1,P1,C1, T6 T8	
	• With electronic funds withdrawal **(See Selection D1 explanations to follow)**	E1,P1,C1, T6	
BLANK			Form 8453 is required.

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

.08 Jurat Language Text Selections

1. This section identifies the various Perjury, Consent to Disclosure, and Electronic Funds Withdrawal (EFW) text selections (components) used to develop jurat language statements for electronic filing tax preparation software.

2. The software shall provide the capability to incorporate these statements into the appropriate jurat text for presentation to taxpayer(s) for their review.

3. Use the table in .06 above and the displays in this section to determine the appropriate components or building blocks to develop jurat statements for Form 1040 series returns.

4. Jurat language and related requirements used only for documents submitted the Electronically Transmitted Documents (ETD) system through are included in Part III of this document.

Perjury Statement Selections

Selection P1
Perjury Statement – use this selection when electronically filing Form 1040, 1040A, or 1040EZ with Self-Select PIN

Perjury Statement Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Selection P2 (Reserved)

Selection P3 (ETD only) See Part III of this document

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

.08 Jurat Language Text Selections continued

Consent to Disclosure Selections

A Consent to Disclosure is to be included on the screen for all electronically filed returns and documents.

Selection C1
Consent to Disclosure - use this selection for electronically filed Form 1040 Series returns

Consent to Disclosure
I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: 1) Acknowledgement of receipt or reason for rejection of transmission; 2) refund offset; 3) reason for any delay in processing or refund; and, 4) date of any refund.

Selection C2 (ETD only) See Part III of this document

ERO Declaration

Selection E1
ERO Declaration and Signature - use this selection and ERO PIN entry when return is transmitted by an Electronic Return Originator (ERO). For use with Self-Select and Practitioner PIN methods.

ERO Declaration
I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature
I am signing this Tax Return by entering my PIN below.

ERO's PIN
(enter EFIN plus 5 Self-Selected numerics)

.08 Jurat Language Text Selections continued

Electronic Funds Withdrawal Consent Selections

Include an Electronic Funds Withdrawal Consent statement only when taxpayer has selected the Electronic Funds Withdrawal option

Selection D1
Electronic Funds Withdrawal Consent for Forms 1040, 1040A, or 1040EZ Statement MUST BE included with all Electronic Funds Withdrawal (EFW) returns

Electronic Funds Withdrawal Consent

If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated **in the tax preparation software** for payment of my Federal taxes owed on this return and/or a payment of estimated tax. I further understand that this authorization may apply to **future** Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate **future** payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Note: Beginning Tax Year 2005, Form 8879 (and 8878) includes the Electronic Funds Withdrawal (EFW) consent language in Part II of each form. Many Software products are designed to include Form 8879 and 8878 (e.g. as required for Practitioner PIN method returns), if Form 8879 or 8878 is not used for an EFW return or document you must still provide EFW consent language to the taxpayer as above.

Selection D2 (ETD only) See Part III of t*his document*

Selection D3 (ETD only) See Part III of this document

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

.08 Jurat Language Text Selections continued

Taxpayer Signature Selections

Selection T1
Use this signature selection when filing a Form 1040, 1040A, or 1040EZ and a Self-Select PIN will be used to sign the return

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: _ _ _ _ _ Date:_ _ _ _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income: _ _ _ _ _ _ _ _ _ _ _ _
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _ _ _ _ _ _ _ _

Selection T2
Use this signature selection when filing a Form 1040, 1040A, or 1040EZ Online and using Form 8453-OL to sign the return

I am transmitting this Tax Return and signing this Electronic Funds Withdrawal Consent, if applicable, by entering my Date of Birth below.

Taxpayer's Date of Birth (DOB): _ _ _ _ _ _ _ _ Date:_ _ _ _ _ _ _ _
Spouse's Date of Birth:_ _ _ _ _ _ _ _

Selection T3 (ETD only) See Part III of this document

Selection T4 (ETD only) See Part III of this document

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

.08 Jurat Language Text Selections continued

Selection T5 (ETD only) See Part III of this document
Reserved – not available for Tax Year 2005

Selection T6
Use this signature selection for returns filed using the Practitioner PIN method. ERO is required to retain Form 8879, IRS e-file Signature Authorization, that has been signed by the taxpayer(s)

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN:_ _ _ _ _ Date_ _ _ _ _ _ _ _
Spouse's PIN: _ _ _ _ _

Selection T7 (ETD only) See Part III of this document

Selection T8 – Decedent Returns only with Form 1310 attached
Must be included with all Decedent Returns when Form 1310 is attached.

Use this selection only for Form 1040, 1040A, or 1040EZ Decedent returns that are filed with a Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer. If both taxpayers are shown as decedents on this return, two Forms 1310 are required, and T8 information must be completed for each decedent.

Form 1310 Signature and Verification
Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct, and complete.

_____ _ _ _ _ _ _ _ _
Signature of person claiming refund (35 character limit) Date

Selection T9 (ETD only) See Part III of this document

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

.09 *e*-file Jurat/Disclosure Text - Codes A-D

Tax Year 2005 Jurat/Disclosure Code A Text
Online Self-Select PIN Form 1040, 1040A or 1040EZ

Perjury Statement
Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure
I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: 1) Acknowledgement of receipt or reason for rejection of transmission; 2) refund offset; 3) reason for any delay in processing or refund; and, 4) date of any refund.

Additional Statements may be required. See Special Optional Text Selections for Jurat/Disclosure Codes A – D in this section.

Electronic Funds Withdrawal Consent - MUST BE included with all returns with Electronic Funds Withdrawal

Form 1310 Signature and Verification – Decedent returns with Form 1310 only.

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: _ _ _ _ _ Date:_ _ _ _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income:_ _ _ _ _ _ _ _ _ _ _
Spouse's PIN:_ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income:_ _ _ _ _ _ _ _ _ _ _

.09 *e*-file Jurat/Disclosure Text - Codes A–D continued

Tax Year 2005 Jurat/Disclosure – Code B Text
Regular Online Filing Form 1040, 1040A or 1040EZ
(Taxpayer must file Form 8453-OL)

Consent to Disclosure
I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: 1) Acknowledgement of receipt or reason for rejection of transmission; 2) refund offset; 3) reason for any delay in processing or refund; and, 4) date of any refund.

Additional Statements may be required. See Special Optional Text Selections for Jurat/Disclosure Codes A – D in this section.

Electronic Funds Withdrawal Consent – The EFW language is to be included on Form 8453-OL that is required to be signed and filed by the taxpayer.

Form 1310 Signature and Verification – Decedent returns with Form 1310 only.

I am transmitting this Tax Return and signing this Electronic Funds Withdrawal Consent, if applicable, by entering my Date of Birth below.

Taxpayer's Date of Birth (DOB): _ _ _ _ _ _ _ _ Date:_ _ _ _ _ _ _ _
Spouse's Date of Birth:_ _ _ _ _ _ _ _

.09 *e*-file Jurat/Disclosure Text – Codes A-D continued

Tax Year 2005 Jurat/Disclosure – Code C Text
Self-Select PIN by ERO Form 1040, 1040A, or 1040EZ

ERO Declaration
I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature
I am signing this Tax Return by entering my PIN below.

ERO's PIN _ _ _ _ _ _ _ _ _ _ _ _
(enter EFIN plus 5 Self-Selected numerics)

Perjury Statement
Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure
I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: 1) Acknowledgement of receipt or reason for rejection of transmission; 2) refund offset 3) reason for any delay in processing or refund; and, 4) date of any refund.

Additional Statements may be required. See Special Optional Text Selections for Jurat/Disclosure Codes A – D in this section.

Electronic Funds Withdrawal Consent - MUST BE included with all returns with Electronic Funds Withdrawal

Form 1310 Signature and Verification – Decedent returns with Form 1310 only.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN:_ _ _ _ _ Date:_ _ _ _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income:_ _ _ _ _ _ _ _ _ _ _ _
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _ _ _ _ _ _ _

Tax Year 2005 Jurat/Disclosure – Code D Text
Practitioner PIN Method Form 1040, 1040A, or 1040EZ
Form 8879, IRS *e*-file Signature Authorization required

ERO Declaration
I declare that the information contained in this electronic tax return is the information furnished to me by the taxpayer. If the taxpayer furnished me a completed tax return, I declare that the information contained in this electronic tax return is identical to that contained in the return provided by the taxpayer. If the furnished return was signed by a paid preparer, I declare I have entered the paid preparer's identifying information in the appropriate portion of this electronic return. If I am the paid preparer, under the penalties of perjury I declare that I have examined this electronic return, and to the best of my knowledge and belief, it is true, correct, and complete. This declaration is based on all information of which I have any knowledge.

ERO Signature
I am signing this Tax Return by entering my PIN below.

ERO's PIN
(enter EFIN plus 5 Self-Selected numerics)

Perjury Statement
Under penalties of perjury, I declare that I have examined this return, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete.

Consent to Disclosure
I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send my return/form to IRS and to receive the following information from IRS: 1) Acknowledgement of receipt or reason for rejection of transmission; 2) refund offset; 3) reason for any delay in processing or refund; and, 4) date of any refund.

Additional Statements may be required. See Special Optional Text Selections for Jurat/Disclosure Codes A – D in this section.

Electronic Funds Withdrawal Consent – The EFW language is to be included on Form 8879 that is required to be signed by the taxpayer.

Form 1310 Signature and Verification – Decedent returns with Form 1310 only.

I am signing this Tax Return and Electronic Funds Withdrawal Consent, if applicable, by entering my Self-Select PIN below.

Taxpayer's PIN: _ _ _ _ _ Date: _ _ _ _ _ _ _ _
Spouse's PIN: _ _ _ _ _

.09 *e*-file Jurat/Disclosure Text – Code A–D continued

Special Condition Text Selections
Use with Jurat/Disclosure Codes A – D
Tax Year 2005

The Special Condition Text Selections below are to be used with Jurat/Disclosure Code A – D as appropriate. These statements do not have to be provided to all taxpayers, but they MUST be provided when the Special Condition applies. The jurat language A – D displays on the previous pages refer to the text below but do not include the entire text in the display.

Selection D1
Electronic Funds Withdrawal Consent for Forms 1040, 1040A, and 1040EZ (Include this statement only with Electronic Funds Withdrawal returns if Form 8879 was not completed).

Electronic Funds Withdrawal Consent

If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated **in the tax preparation software** for payment of my Federal taxes owed on this return and/or a payment of estimated tax. I further understand that this authorization may apply to **future** Federal tax payments that I direct to be debited through the Electronic Federal Tax Payment System (EFTPS). In order for me to initiate future payments, I request that the IRS send me a personal identification number (PIN) to access EFTPS. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

See additional information regarding the electronic funds withdrawal (EFW) consent under the selection D1 explanation in Section 13.08.

Selection T8 – Decedent Returns only with Form 1310 attached
Use this selection only for Form 1040, 1040A, or 1040EZ Decedent returns that are filed with a Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer. If both taxpayers are shown as decedents on the return, two Forms 1310 are required, and T8 must be completed for each decedent.

Form 1310 Signature and Verification
Completion of this section indicates that I am requesting a refund of taxes overpaid by or on behalf of the decedent. Under penalties of perjury, I declare that I have examined this Form 1310 claim, and to the best of my knowledge and belief, it is true, correct, and complete.

_____ _ _ _ _ _ _ _ _
Signature of person claiming refund (35 character limit) Date

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

10. Validation of Electronic Signatures for *e*-file

The following Error Reject Codes are used for electronic signatures:

NOTE: Error reject code definitions can be found in Publication 1346, Attachment 1.

01. General Error Reject Code for Electronic Signature
ERC 0689 and 1150

02. Online PIN Error Reject Codes
ERC 0673, 0681, 0682 and 0696

03. Practitioner PIN Error Reject Codes
ERC 0695, 0697, 0698 and 0699

04. Self-Select PIN **Error Reject Codes** |
ERC 0670, 0671 and 0694

05. The following error reject codes are valid for Online, Practitioner and Self-Select PIN methods:

ERC 0668, 0669, 0672, 0674, 0675, 0676, 0677, 0678, 0679, 0680, 0683, 0684, 1150 and **1155** |

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

.11 Self-Select PIN Method Questions and Answers

1. What is the Self-Select PIN Method?

The Self-Select PIN method allows taxpayers to electronically sign their *e*-filed return by selecting a five-digit PIN. The five-digit PIN can be any five numbers except all zeros. It eliminates the requirement for Form 8453, U.S. Individual Income Tax Declaration for an IRS *e*-file Return, in most cases, making e-filing returns TRULY PAPERLESS for most taxpayers.

2. Who is eligible to use the Self-Select PIN method to sign their return?

The following taxpayers are eligible to use the Self-Select PIN method:

- Taxpayers who are eligible to file Forms 1040, 1040A, or 1040EZ or Telefile for Tax Year 200**5**. |
- Taxpayers who filed Form 1040-PR for TY 200**4**, who are eligible to file Form 1040 for Tax Year 200**5**. | |
- Taxpayers who did not file for Tax Year 200**4**, but have filed previously. |
- Taxpayers who are 16 or older on or before December 31, 200**5**, who have never filed a tax return. |
- Primary taxpayers under age 16 who have filed previously.
- Secondary taxpayers under age 16 who have filed in the immediate prior year.
- Military personnel residing overseas with APO/FPO addresses.
- Taxpayers residing in the American Possessions of the Virgin Islands, Puerto Rico, America Samoa, Guam and Northern Marianas, or with foreign country addresses.
- Taxpayers filing Form 4868 (extension of time to file), or Form 2350 (extension for certain U.S. citizens living aboard). -|
- Those who are filing on behalf of deceased taxpayers.

.11 Self-Select PIN Method Questions and Answers continued

3. Are there any taxpayers not eligible to use the Self-Select PIN method?

The following taxpayers are not eligible to use the Self-Select PIN method:

- Primary taxpayers under age 16 that have never filed.
- Secondary taxpayers (spouse) under age 16 that did not file in the immediate prior year.
- Taxpayers who filed Forms 1040-NR or 1040-SS for Tax Year 200**4**. |
- Taxpayers required to file the following forms, which must be attached to Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Returns or Form 8453-OL, U.S. Individual Income Tax Declaration for an IRS e-file Online Return:
  - Form 3115, Application for Change in Accounting Method,
  - Form 3468, Computation of Investment Credit (if Historic Structure Certificate is required),
  - From 5713, International Boycott Report,
  - Form 8283, Non-Cash Charitable Contributions (if using **Section** B), **Appraisal Summary**), |
  - Form 8332, Release of Claim to Exemption for Children of Divorced or Separated Parents,
  - Form 8858, Information Return of U.S. Individual Persons with Respect to Foreign Disregarded Entities, and
  - Form 8885, Health Coverage Tax Credit.

4. What if the taxpayer did not bring in last year's tax return or the taxpayer is a new client? How can they get the original Adjusted Gross Income (AGI)?

The taxpayer may call the IRS toll free number at 1-800-829-1040. If they can provide certain information to the Customer Service Representative (such as their name, SSN and current address), they may receive the original AGI amount over the phone or they may request a free transcript. Allow 7 to 10 days to receive the transcript. (Taxpayer should be sure to ask for the Original AGI. -|

5. If the taxpayer has never filed a tax return or did not need to file a tax year 2004 return, what amount do they enter for the original AGI?

Enter zero ("0") for the original AGI. Do not leave this field blank. The return will reject if the field is left blank for a zero amount.

6. If the taxpayer changed filing status from their 2004 tax return, what Adjusted Gross Income (AGI) do I use?

If the change is ***to*** Married Filing Jointly, then each taxpayer will use their individual original Adjusted Gross Income from their respective 200**4** tax returns. |
If the change is ***from*** Married Filing Jointly, then both taxpayers will use the same original Adjusted Gross Income from the 200**4** joint return. |

7. What AGI amount should be used for a taxpayer that filed jointly with a different spouse in the prior year?

Use the AGI amount from the joint return filed with the ex-spouse.

.11 Self-Select PIN Method Questions and Answers continued

8. What AGI amount should be used when one taxpayer of the joint return earned all the wages?

Both taxpayers on the joint return will use the FULL AGI amount from the originally filed return. The AGI amount should not be allocated between the primary and the spouse.

9. If my client filed an amended tax return last year, what AGI amount should they use?

Your client must use the Original AGI amount from the originally filed return. The return will reject if the amended AGI amount is used.

10. If my client filed their prior year tax return after April 15, what AGI amount should they use?

If you clients' TY 200**4** tax return was not received and processed by December **9**, 200**5**, they must enter "0" (zero) as their AGI amount. In the event their return is rejected due to a mismatch of AGI, they can resubmit their return using their actual values.

11. If my clients' prior year AGI is negative what should they use?

If your client's prior year AGI is negative, they need to enter the AGI as a negative amount.

12. If the taxpayer does not want to use the PIN, can they still file their return electronically?

Yes, have the taxpayer sign Form 8453, U.S. Individual Income Tax Declaration for an IRS *e*-file Return. The ERO must mail Form 8453 to the IRS within three business days after **receiving** acknowledgement that the return was accepted **by IRS**.

13. If the taxpayer uses a PIN and owes taxes, can they pay the balance due electronically?

Yes. Taxpayers who use a PIN may pay their balance due by electronic funds withdrawal or credit card.

14. Is the Self-Select PIN a Universal PIN?

No. It is used as the taxpayer's electronic signature on their 2005 Individual Income Tax Return only.

15. Can the taxpayer use the same PIN next year?

Yes, or they may choose any 5 numbers except all zeroes.

16. What happens if two taxpayers select and use the same PIN?

It is acceptable for two taxpayers to choose the same five digit PIN. The taxpayer's personal information provided to the IRS is used to verify the taxpayer's identity.

17. Do both taxpayers filing a joint return need a PIN?

Yes, each taxpayer must sign using a PIN. The taxpayers will choose any five numbers (except all zeros) as the electronic signatures.

18. What should I do if my client is unable to return to my office to input his/her PIN?

Your client may authorize you to input his/her PIN by completing Form 8879, IRS *e*-file Authorization. Provide Form 8879 to the taxpayer along with a copy of the completed tax return, either personally or by mail. Instruct your client to review the tax return for accuracy and complete the Form 8879 by providing the requested information (a self-selected five-digit PIN, pen and ink signature, and date). If your client is unable to return the signed Form 8879 to your office, he/she may return it by mail or FAX.

19. What is Form 8879, IRS *e*-file Signature Authorization?

Form 8879, IRS *e*-file Signature Authorization allows the tax professional to input the taxpayer's PIN. It is provided as a convenience for taxpayers that are unavailable to personally enter their PIN.

20. Where can I obtain a copy of Form 8879?

Some tax preparation software includes Form 8879, IRS *e*-file Signature Authorization format. A copy can also be obtained from the IRS website, www.irs.gov.

21. Must I use Form 8879 for every *e*-file return I file using the Self-Select PIN Method?

No. Form 8879 is only required when one or both taxpayers are unavailable to personally enter their PIN.

22. Can the taxpayer give me their PIN verbally for me to enter in their electronic record?

Yes. The taxpayer may give you their PIN verbally; however, you must receive a completed Form 8879, IRS *e*-file Signature Authorization, from the taxpayer before you transmit the return or release it for transmission to the IRS.

23. Is it acceptable for an ERO to enter the taxpayer's PIN in the electronic return format before Form 8879 is generated.

Yes, the taxpayer PIN can be entered into the electronic return format prior to generation of the Form 8879. However, the ERO must receive a completed Form 8879 signed by the taxpayer before you transmit the return or release it for transmission to the IRS.

.11 Self-Select PIN Method Questions and Answers continued

24. Is it acceptable for an ERO and/or software program to generate or assign the five digit PIN the taxpayer will use to sign his *e*-file return?

Yes, an ERO may determine the taxpayer's PIN if certain conditions are met. In all instances, the taxpayer shall retain the right to select his or her own PIN. If the taxpayer agrees to allow the ERO to determine the taxpayer PIN, the taxpayer will consent to the ERO's choice by completing and signing a Form 8879 which contains the taxpayer PIN used as the return signature. The taxpayer PIN can be systemically generated or manually assigned by the ERO.

25. Is it acceptable for the ERO to assign the same PIN for multiple clients?

Yes, it is acceptable to assign the same PIN for multiple clients.

26. Can a married taxpayer filing a joint return pick the PIN and enter it for his/her spouse?

No. The taxpayer that is not present to personally enter their PIN must complete Form 8879 to authorize their tax professional to input the PIN for them.

27. Do both taxpayers filing a joint return have to authorize the tax professional to input their PINs?

No, only the taxpayer that is not present to sign the return should authorize the preparer to enter their PIN. If neither spouse is present to sign a joint return, each can authorize the preparer to enter his/her respective PIN. But a spouse who is present should enter his/her own PIN, even if the preparer has authorization to enter the other spouse's PIN.

28. What is my responsibility as a return preparer using Form 8879 when the taxpayer completed their own return?

As a return preparer, your responsibility is to provide the taxpayer with Form 8879 along with their return for review. You are required to generate or enter the header information, tax return five line items in Part I, and the ERO firm name in Part II. You may also systemically generate or manually assign the taxpayer PIN in Part II.

29. When does the taxpayer complete Form 8879?

If you prepared the return, the taxpayer must complete Form 8879 after they have reviewed the prepared return. If the taxpayer provided a completed return for transmission, the Form 8879 and PIN selection can be completed without reviewing the electronic return. You must receive the completed Form 8879 from the taxpayer before you transmit the return or release it for transmission to the IRS. Tax return line items in Part I must be entered on Form 8879 before the taxpayer signs.

30. Can a taxpayer complete Form 8879 and fax it to the ERO?

Yes. Form 8879 can be signed and returned to the ERO via fax transmission. However, the ERO must retain Form 8879 in their file for three years from the Return Due Date or IRS Received Date, whichever is later.

.11 Self-Select PIN Method Questions and Answers continued

31. Do I provide a copy of the completed Form 8879 to the taxpayer for their records?

Provide a copy of the completed Form 8879 to those taxpayers requesting one. You may provide a copy to other taxpayers, but you are not required to do so.

32. Can a preparer enter the taxpayer's PIN on an Application for Extension of Time to File?

Yes. Form 8878, IRS *e*-file Signature Authorization for Application for Extension of Time to File is available for taxpayers to authorize the ERO input of their PIN on Forms 4868 and 2350. Form 8878 is included in some software packages. -|

33. Do I have to mail Form 8879 or Form 8878 to the IRS?

No. Retain the completed Form 8879 and Form 8878 in your file for three years from the Return Due Date or IRS Received Date, whichever is later.

34. Is it acceptable for an Electronic Return Originator (ERO) to electronically image and store Form 8879, IRS *e*-file Signature Authorization, and Form 8878, IRS *e*-file Signature Authorization for Application for Extension of Time to File, and meet the document retention requirement?

Yes, an ERO may electronically image and store Forms 8879 and 8878 if the ERO's storage system satisfies the requirements of Rev. Proc. 97-22, Retention of Books and Records. In brief, Rev. Proc. 97-22 requires that the electronic storage system must ensure an accurate and complete transfer of the hard copy or computerized records to an electronic storage media. In addition, all records reproduced by the electronic storage system must exhibit a high degree of legibility and readability (including the taxpayer's signature) when displayed on a video display terminal and when reproduced in hard copy.

35. How do I know the IRS received the Self-Select PIN?

When you receive your Acknowledgement Record, all accepted returns will have the Self-Select PIN Presence Indicator. The following value will be returned:

"**9**" = No PIN. 8453 or 8453-OL Required |
"1" = Practitioner PIN
"2" = Self-Select PIN by Practitioner Used
"3" = Self-Select PIN by Online Used
"4" = State Only, No PIN. 8453 or 8453-OL is Not Required.
"Blank" = Return Rejected with PIN

36. What is an ERO PIN?

The ERO PIN is an electronic signature used by the ERO (along with the taxpayer's PIN) to eliminate a paper Form 8453. For consistency, each ERO is encouraged to use the same 11 numbers for their PIN on all returns for this filing season. The first 6 positions of your ERO PIN must be your EFIN and it must match the DCN. You may select any 5 numbers (except all zeros) for the next five positions.

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

.11 Self-Select PIN Method Questions and Answers continued

37. Will the ERO PIN be acknowledged as well?

If the ERO PIN is not present, the return will reject displaying an error reject code.

38. Where can I receive a copy of the Error Reject Codes for the Self-Select PIN method?

The Error Reject Codes can be found in the Publication 1345A, Filing Season Supplement for Authorized IRS *e*-file Providers **and in Section 10 of this Publication.**

39. Why is a Date of Birth required with Self-Select PIN method?

The Date of Birth is required as part of the authentication process for the taxpayer. It will be matched against Social Security Records. The return will not be rejected this year if the Date of Birth does not match. However, the Acknowledgement Record will contain the field Date of Birth Validity Code. It will advise you if the dates of birth submitted were valid or mismatched. The following values will be returned.

0 = Date of Birth Validation Not Required
1 = All Dates of Birth Valid
2 = Primary Date of Birth Mismatch
3 = Spouse Date of Birth Mismatch
4 = Both Dates of Birth Mismatch

SECTION 13 – ELECTRONIC SIGNATURES SPECIFICATIONS

.12 Practitioner PIN Method Questions and Answers

1. What is the Practitioner PIN method?

The Practitioner PIN is an additional signature method for taxpayers that use an Electronic Return Originator (ERO) to sign their return by entering a five digit PIN. The PIN can be any five numbers except ALL zeros.

2. Do I need any specific forms to use the Practitioner PIN method?

Taxpayers must complete Form 8879, IRS *e*-file Signature Authorization, for returns using the Practitioner PIN. Taxpayers can either enter their own PIN or authorize the ERO to enter their PIN for them when completing Form 8879.

3. Who is eligible to use the Practitioner PIN method?

Taxpayers who are eligible to file Forms 1040, 1040A, or 1040EZ are eligible to use the Practitioner PIN method. There is no age **restriction** on who can use the Practitioner PIN.

4. Who is ineligible to use the Practitioner PIN method?

Taxpayers required to file the following forms, which must be attached to Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Returns:

- Form 3115, Application for Change in Accounting Method,
- Form 3468, Computation of Investment Credit (if Historic Structure Certificate is required),
- Form 5713, Internation Boycott Report,
- Form 8283, Noncash Charitable Contributions (if using **Section** B, **Appraisal Summary**),
- Form 8332, Release of Claim to Exemption for Children of Divorced or Separate Parents,
- Form 8858, Information Return of U.S. Persons with Respect to Foreign Disregarded Entities, and
- Form 8885, Health Care Tax Credit

5. How does the Practitioner PIN method benefit the ERO?

The Practitioner PIN method offers an additional signature option for EROs to use in preparing and transmitting Forms 1040/A/EZ to IRS. More specifically, it eliminates the Form 8453 by providing a totally paperless *e*-filed return.

- The Date of Birth **and** the Adjusted Gross Income amount is needed for Practitioner PIN returns

.12 Practitioner PIN Method Questions and Answers continued

6. Is there an authorization form required for filing Form 4868 using the Practitioner PIN method?

Yes. Complete Form 8878, **IRS e-file Signature Authorization for Application for Extension of Time To File**, for Form 4868 filed using the Practitioner PIN method. Remember that a signature is only required on Form 4868 when there is an Electronic Funds Withdrawal.

7. What is my responsibility as an ERO using the Practitioner PIN method?

EROs are required to sign Form 8879, Part III, inputting their ERO EFIN/PIN for all returns using the Practitioner PIN method. The ERO EFIN/PIN consists of eleven digits (the first six positions is the EFIN and the last five is any five numbers except ALL zeros). EROs should confirm the identity of taxpayers per Publication 1345 when completing Form 8879, prior to transmitting returns to IRS.

8. Do I mail Form 8879 or Form 8878, IRS *e*-file Signature Authorization, to the IRS?

No. Do not mail Form 8879 or Form 8878 to the IRS. EROs using the Practitioner PIN method must retain Forms 8879 and 8878 for three years from the return due date or IRS received date, whichever is later. Electronic storage is also acceptable.

9. Will I receive an Acknowledgement that the Practitioner PIN method was used?

Yes. A PIN Presence Indicator of "1" will be present in the Acknowledgement File Key Record of a return when the Practitioner PIN is used. Please be sure to check the Acknowledgement File for the PIN Presence Indicator on all returns transmitted using a PIN signature.

10. Will the ERO PIN be acknowledged as well?

If the ERO PIN is not present, the return will reject displaying an error reject code.

11. Where can I find the Error Reject Codes for the Practitioner PIN method?

The Error Reject Codes can be found in the Publication 1345A, Filing Season Supplement for Authorized IRS *e*-file Providers and in Section 10 of this publication.

Internal Revenue Service

PART 1

Electronic Return File Specifications for Individual Income Tax Returns

TAX YEAR 2005

ATTACHMENTS 1-11

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ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0001	o Page 1 of Form 1040, Form 1040A, or Form 1040EZ must be present.
	o The Summary Record must be present.
0002	o RESERVED
0003	o Tax Return Record Identification Page 1 - Tax Period (SEQ 0005) equal "200**5**12". For Form 1040/1040A, Tax Period (SEQ 0005) of Tax Return Record Identification Page 2 must also equal "200**5**12".
0004	o Tax Form - Primary SSN (SEQ 0010) must be within the valid ranges of SSN/ITIN's and cannot equal an ATIN. It must equal all numeric characters and cannot equal all blanks, zeros, or nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
	o Primary SSN (SEQ 0010) is a required field.
	o Primary SSN (SEQ 0010) of the Tax Form must equal Taxpayer Identification Number (SEQ 0003) of Tax Return Record Identification Page 1.
	o Taxpayer Identification Number (SEQ 0003) of Tax Return Record Identification Page 1 must be significant.
0005	o Statement Record - The maximum number of Statement References within a tax return is 30. (A Statement Reference is defined as "STMbnn"; the value of "nn" refers to the Statement Number.) See Section 8 for Statement Record information.
0006	o Tax Form - Only the following characters are permitted in the Primary Name Control (SEQ 0050) and Spouse's Name Control (SEQ 0055): alpha, hyphen, and space. The Name Control cannot contain leading or embedded spaces. The left-most position must contain an alpha character.
	o Primary Name Control (SEQ 0050) is a required field.
	o Spouse's Name Control (SEQ 0055) is a required field when Filing Status (SEQ 0130) equals "2" or "3". On Form 1040EZ, Spouse's Name Control (SEQ 0055) is a required field when Secondary SSN (SEQ 0030) is significant.
	o Form 8615 - Parent Name Control (SEQ 0045) must be significant and correctly formatted.
	o Form 8814 - Child Name Control (SEQ 0015) must be significant and correctly formatted.
	o See Section 7.01 for Name Control format.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0007	o Tax Form - Street Address (SEQ 0080) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format.
	o Street Address (SEQ 0080) is a required field.
	o Exception: This check is not performed when Address Ind (SEQ 0097) is equal to “3”, indicating a foreign address.”)
0008	o Form 1040/1040A - Total Box 6a and 6b (SEQ 0167) must equal the number of boxes checked for Exempt Self (SEQ 0160) and Exempt Spouse (SEQ 0163).
	o Filing Status (SEQ 0130) is a required field.
0009	o State Record - The size of the fixed unformatted state record exceeds the maximum length.
0010	o Each field can contain only the type of data specified in its Field Description in Part II Record Layouts.
	o Significant money amount fields must be right-justified (and zero-filled when transmitting in fixed format). Money amount fields must contain whole dollars (no cents). When a field is defined as "N (positive only)", the field must be present and must contain an amount greater than or equal to zero.
	o For numeric fields that can contain a literal value, entries must be left-justified and blank-filled when transmitting in fixed format. When transmitting in variable format, only significant characters are transmitted.
	o When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified in Part II Record Layouts: Year fields with a length of four positions = YYYY, date fields with six positions = YYYYMM, date fields with eight positions = YYYYMMDD unless otherwise specified.
	o All alphanumeric fields must be left-justified (and blank-filled when transmitting in fixed format) unless otherwise specified.
	o Form Payment - Taxpayer's Day Time Phone Number (SEQ 0090) is a required field and cannot equal all zeros or all blanks.
0011	o Form 1040/1040A - When Exempt Self (SEQ 0160) equals "X", Total Exemptions (SEQ 0355) must be greater than zero.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0012	o Form 1040/1040A - If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is greater than Overpaid, then Amount Owed (SEQ 1290) must be significant. If Overpaid (SEQ 1260) is significant and ES Penalty Amount (SEQ 1300) is not greater than Overpaid, then Amount Owed (SEQ 1290) cannot be significant.
0013	o RESERVED
0014	o When there is an entry in a field defined as "NO ENTRY", the return will be rejected. (See Part II Record Layouts for "NO ENTRY" fields.)
0015	o Schedule A - The following literal values cannot be present in Other Expenses Type (SEQ 0420, 0432) or in Other Expense Type (SEQ 0475): "CASUALTY", "CHILD CARE", "CHILD-CARE", "CHILDCARE", "DEPENDENT CARE", "MEDICAL", "THEFT".
0016	o Tax Form - Zip Code (SEQ 0095) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0087). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3.
	o Exception: This check is not performed when Address Ind (SEQ 0097) is equal to “3”, indicating a foreign address.”)
0017	o Form 4137 - Tip Income Name (SEQ 0010) and Tip Income SSN (SEQ 0020) must be significant.
0018	o Form 5329 - Name of Person Subject to Penalty Tax (SEQ 0010) and SSN of Person Subject to Penalty Tax (SEQ 0020) must be significant.
0019	o Tax Form - When Direct Deposit information is present, Routing Transit Number (SEQ 1272) (RTN) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.
	o Depositor Account Number (SEQ 1278) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
	o If Routing Transit Number (SEQ 1272) or Depositor Account Number (SEQ 1278) is significant, then Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276) must equal "X". Both cannot equal "X".

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0020	o Tax Form - Name Line 1 (SEQ 0060) cannot have leading or consecutive embedded spaces. The only characters permitted are alpha, space, ampersand (&), hyphen (-), and less-than sign (<). The left-most position must be alpha. The less-than sign replaces the intervening space to identify the primary taxpayer's last name and cannot be preceded by or followed by a space. See Section 7.02 for Name Line 1 format.
	o Name Line 1 (SEQ 0060) is a required field.
	o If the primary and the spouse have two different last names, the second less-than sign ("<") after the primary last name must be followed by an ampersand ("&").
0021	o Tax Form - Name Line 2 (SEQ 0070) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, ampersand (&), hyphen (-), slash (/), and percent (%). See Section 7.04 for Name Line 2 Format.
0022	o Tax Form - State Abbreviation (SEQ 0087) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.
	o State Abbreviation (SEQ 0087) is a required field.
	o Exception: This check is not performed when Address Ind (SEQ 0097) is equal to “3”, indicating a foreign address.”)
0023	o Tax Form - City (SEQ 0083) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.
	o City (SEQ 0083) is a required field.
	o Exception: This check is not performed when Address Ind (SEQ 0097) is equal to “3”, indicating a foreign address.”)
0024	o Tax Form - If Address Ind (SEQ 0097) equals "1" (APO/FPO Address), then City (SEQ 0083) must equal "APO" or "FPO", and State Abbreviation (SEQ 0087) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 0095). If State Abbreviation (SEQ 0087) equals "AA", "AE", or "AP", then Address Ind (SEQ 0097) must equal "1". Refer to Attachment 4.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0025	o Authentication Record - For Online returns **only** when PIN Type Code (SEQ 0008) is blank **(No PIN used)**, the following fields must be present on the Authentication Record: Primary Date of Birth (SEQ 0010), the Taxpayer Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) **must be "B".**
	o When the Primary Date of Death (0020) "AND" the Secondary Date of Death (0030) on the Tax Return are significant, only the Primary Fields (SEQ 0010, 0070, 0075) are required on the Authentication Record.
	o Exception: When the Filing Status (SEQ 0130) equals "2", AND the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) on the Tax Return is "NOT" significant, the Primary Date of Birth (SEQ 0010) is not required on the Authentication Record. Note: Only the Spouse Fields (SEQ 0040, 0070, 0075) are required.
0026	o Authentication Record - For Online returns **only** when PIN Type Code (SEQ 0008) is blank **(No PIN used)**, if Filing Status (SEQ 0130) of the Tax Form equals "2", then the following fields must be present on the Authentication Record: Spouse Date of Birth (SEQ 0040), Taxpayer Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) **must be "B".**
	o Exception: When the Secondary Date of Death (SEQ 0040) on the Tax Return is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant, the Spouse Date of Birth (0040) is not required on the Authentication Record. Note: Only the Primary Fields (SEQ 0010, 0070, 0075) are required on the Authentication Record.
0027	o Summary Record - Electronic Return Originator Name (SEQ 0010) must be significant.
	o Electronic EFIN of ERO (SEQ 0020) must be significant and equal to EFIN of Originator (SEQ 0008b) of Tax Return Record Identification Page 1.
0028	o Tax Return Record Identification Page 1 – EFIN of Originator (SEQ 0008b) must contain a valid **two-digit EFIN prefix** code. Refer to Attachment 8 for **Valid Two-Digit EFIN Prefix Codes**.
0029	o Tax Return Record Identification Page 1 - EFIN of Originator (SEQ 0008b) must be for a valid electronic filer.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0030	o Taxpayer Identification Number (SEQ 0003) of all data records in a tax return must contain the same Primary SSN.
	o Schedule Occurrence Number (SEQ 0005 of the Schedule Record Identification) and Form Occurrence Number (SEQ 0005 of the Form Record Identification) must be significant and in ascending, consecutive numerical sequence beginning with "0000001". Note: For multiple occurrences of a schedule or form, the Page Number (SEQ 0002 of the Schedule or Form Record Identifications) must be sequential within each occurrence of a Schedule or Form.
	o All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule: -Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, Form 8824 and Form 8853. -Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O (5471), Schedule 2, Form 2106, Form 2441, Form 4562, Form 5329, Form 6251, Form 6765, Form 8275, Form 8275-R, Form 8582-CR, Form 8606, Form 8621, Form 8697, Form 8801, and Form 8839. -Pages 2, 3 and 4 are optional for Form 2210 but Page 2, 3 and 4 can not be present without Page 1. -Pages 2 and 3 are optional for Form 8582 but page 2 or 3 can not be present without Page 1. -Form 4136 **Page 1 need not be transmitted if there are no entries for that page** (but Page 1 cannot be present without Page 2). -Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713 -Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2. -State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.
	o For Form 1040, Pages 1 and 2 must be present (Exception: State Only returns), and the following cannot be present: Form 1040A Pages 1 and 2, Schedule 1, Schedule 2, Schedule 3, Form 1040EZ. For Form 1040A, Pages 1 and 2 must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040EZ. For Form 1040EZ, must be present, and the following cannot be present: Form 1040 Pages 1 and 2, Form 1040A Pages 1 and 2.
	o Schedule K-1 (Form 8865) will not be accepted without a Form 8865 being filed.
0031	o Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 0007) must be numeric.
0032	o Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 0008) must be numeric.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0033	o Fields within a record cannot be longer than specified in Part II Record Layouts.
	o Name Line 1 (SEQ 0060) of the Tax Form can have a maximum of 35 characters; any more than 35 will be dropped. See Section 7.02 for Name Line 1 format.
0034	o Record ID Group - For each record, significant data must be present in the Record ID Group.
0035	o Field Sequence Numbers within each record must be in ascending order and must be valid for that record.
0036	o Schedule C-EZ - Only one Schedule C-EZ is allowed for the Primary SSN and one for the Secondary SSN (a total of two Schedules C-EZ per tax return when Filing Status (SEQ 0130) equals "2"). When a taxpayer files Schedule C-EZ, no Schedule C is allowed for that taxpayer. See Section 4.02.2.a for instructions for multiple occurrences of Schedules C/C-EZ.
0037	o Form 1040/1040A - The number of Dependent Name Controls (SEQ 0172, 0182, 0192, 0202 or in the related Statement Record), must equal the total of the following fields: Number of Children Who Lived with You (SEQ 0240), Number of Children Not Living with You (SEQ 0247), and Number of Other Dependents Listed (SEQ 0350).
0038	o Form 1040A - Taxable Income (SEQ 0820) must be less than $100,000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, W-2GU, Form 1099-R, Form 1310, Form 2120, Form 2210, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8833, Form 8839, Form 8862, Form 8863, Form 8880, **Form 8901,** Form 9465, FEC Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.
0039	o Form 1040EZ - Primary taxpayer (and secondary taxpayer when Secondary SSN (SEQ 0030) is significant) must be under age 65. If born January 01, 194**1**, taxpayer is considered to be age 65 at the end of 200**5**. Taxable Interest (SEQ 0380) cannot exceed $1,500, Taxable Income (SEQ 0820) must be less than $100,000, and only the following can be present: Form W-2, W-2GU, Form 1310, Form 8379, Form 8833, Form 8862, Form 9465, FEC Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.
0040	o State-Only – If the State Abbreviation (SEQ 0087) is equal to "SO" in variable format of the Form 1040 Page 1 record, then the highest sequence number present cannot be greater than the Address Indicator (SEQ 0097).
	o If the State Abbreviation field is equal to "SO" in fixed format of the Form 1040 Page 1 record, then all fields beyond the Address Indicator field must be blank.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0041	o Form 1040/1040A - Dependent entries must start on Line 1 of the dependent information. No lines may be skipped when completing the dependent information.
0042	o State Only Returns – No other records, other than the following must be present: Form 1040 Page 1, State Generic Record, Unformatted Record and Summary Record.
0043	o Form 1040/1040A – When Filing Status (SEQ 0130) equals "4", at least one of the following fields must be significant: Qualifying Name for H of Household (SEQ 0150) and SSN for Qual Name (SEQ 0153); Number of Children Who Lived with You (SEQ 0240); Number of Other Dependents Listed (SEQ 0350).
	o When Qualifying Name for H of Household (SEQ 0150) is significant, SSN for Qual Name (SEQ 0153) must be significant and within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030). Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
0044	o Record ID Group - The record has an invalid field in one of the Record ID Group. The error may be one of the following: -The Taxpayer Identification Number (SEQ 0003) within the Record ID does not match Primary SSN (SEQ 010) of the Tax Form. -The schedule or form is invalid for electronic filing or the page number is incorrect or duplicated. -Each record must be followed by a record terminus character (#).
0045	o Record ID Group - The format and content of the Record ID Group that begins each record must be exactly as defined in Part II Record Layouts and must not duplicate another Record ID Group.
	o If the Schedule/Form Occurrence Number (SEQ 0005) of Record ID is invalid, or is a duplicate, or exceeds the maximum number permitted for that record the return will be rejected. Refer to Attachment 11 for the maximum number of schedules/forms permitted in an electronically filed tax return.
0046	o Schedule SE - SSN of Self-Employed (SEQ 0020) on the first Schedule SE must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
0047	o Schedule SE - SSN of Self-Employed (SEQ 0020) on the second Schedule SE must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to SSN of Self-Employed (SEQ 0020) on the first Schedule SE. When both spouses are filing Schedule SE, the Schedule SE for the primary taxpayer must precede the Schedule SE for the secondary taxpayer.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0048	o Form 2106 - **For each Form 2106**, SSN of Taxpayer with Employee Business Expense (SEQ 0009) must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
0049	o Form 2106-EZ - **For each Form 2106-EZ**, SSN of Taxpayer with Employee Business Expense (SEQ 0009) must be significant and equal to **Primary SSN (SEQ 0010**) or Secondary SSN (SEQ 0030) of Form 1040.
0050	o Statement Record - The only valid entry in a Required Statement Record field (identified by an at-sign (@) in Part II Record Layouts) is a Statement Reference, i.e., "STMbnn".
	o For Required Statement Records, Line 02 must be blank. Line 03 must be present and must contain significant data.
	o For Required Statement Records, any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.
0051	o Statement Record - For Optional Statement Records (identified by an asterisk (*) in Part II Record Layouts), any Statement Reference number "STMbnn" occurring within a tax return must have a corresponding Statement Record.
0052	o Statement Record - Optional Statement Records (identified by an asterisk (*) in Part II Record Layouts) are used only when the lines of data to be entered exceed spacing allowed on a schedule or form.
	o For Optional Statement Records, Lines 01, 02, 03, and 04 must be present and must contain significant data.
0053	o Statement Record - The number of Statement Records cannot exceed the number of Statement References within a tax return.
0054	o Form 4137 - Tip Income SSN (SEQ 0020) on the first Form 4137 must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
0055	o Form 8606 - SSN of Taxpayer with IRAs (SEQ 0010) must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.
0056	o Form 8606 - SSN of Taxpayer with IRAs (SEQ 0010) on the second Form 8606 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040/1040A and must not be equal to SSN of Taxpayer with IRAs (SEQ 0010) on the first Form 8606. When both spouses are filing Form 8606, the Form 8606 for the primary taxpayer must precede the Form 8606 for the secondary taxpayer.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0057	o Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 0020) on the first Form 5329 must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
0058	o Form 5329 - SSN of Person Subject to Penalty Tax (SEQ 0020) on the second Form 5329 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to SSN of Person Subject to Penalty Tax (SEQ 0020) on the first Form 5329. When both spouses are filing Form 5329, the Form 5329 for the primary taxpayer must precede the Form 5329 for the secondary taxpayer.
0059	o Form 4137 - Tip Income SSN (SEQ 0020) on the second Form 4137 must equal Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to Tip Income SSN (SEQ 0020) on the first Form 4137. When both spouses are filing Form 4137, the Form 4137 for the primary taxpayer must precede the Form 4137 for the secondary taxpayer.
0060	o Tax Return Record Identification Page 1 - Return Sequence Number (RSN) (SEQ 0007) must be in ascending numerical sequence within a transmission. However, the RSN's within the transmission do not have to be consecutive.
0061	o Tax Return Record Identification Page 1 - Declaration Control Number (DCN) (SEQ 0008) must be in ascending numerical sequence within the transmission. However, the DCN's within the transmission do not have to be consecutive.
0062	o Tax Return Record Identification Page 1 - The first two digits of the Declaration Control Number (DCN) (SEQ 0008) must be zeros.
0063	o Tax Form - When Filing Status (SEQ 0130) equals "2", "3", or "4" and Exempt Spouse (SEQ 0163) equals "X", both Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) must be numeric. (The Filing Status of Form 1040EZ is considered to be "2" when Secondary SSN (SEQ 0030) is significant.)
0064	o Tax Return Record Identification Page 1 - The Year Digit of Declaration Control Number (DCN) (SEQ 0008) must be "6".
0065	o Form 1040/1040A - When Exempt Spouse Ind (SEQ 0163) equals "X", Filing Status (SEQ 0130) must equal "2", "3", or "4".
0066	o Form 1040/1040A - If any field of the following "dependent group" is significant, then all fields in that group must be significant: Dependent First Name, Dependent Last Name, Dependent Name Control, Dependent's SSN, and Relationship. (See Part II Record Layouts for Field Numbers.)
	o Dependent Name Control (SEQ 0172, 0182, 0192, 0202) must be in the correct format. See Section 7.01 for Name Control format.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0067	o Form 1040/1040A - Dependent First Name (SEQ 0170, 0180, 0190, 0200) and Dependent Last Name (SEQ 0171, 0181, 0191, 0201) must contain only alpha characters and spaces. A space cannot be in the first position of either Dependent First Name or Dependent Last Name.
0068	o Form 1040/1040A - When Dependent's SSN (SEQ 0175, 0185, 0195, 0205) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) or another Dependent's SSN. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
0069	o Form 1040/1040A - When Filing Status (SEQ 0130) equals "2", Name Line 1 (SEQ 0060) must contain an ampersand (&).
	o Form 1040EZ - When Secondary SSN (SEQ 0030) is significant, Name Line 1 (SEQ 0060) must contain an ampersand (&).
0070	o Form 1040 - If Other Adjustments Literal (SEQ 0720) equals "JURY PAY", then at least one Type of Other Income (SEQ 0560) must equal "JURY PAY".
0071	o Tax Form - When Secondary SSN (SEQ 0030) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010). It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
0072	o Tax Form - When EIC Eligibility (SEQ 1183) equals "NO", Earned Income Credit (SEQ 1180) cannot be significant.
	o Form 1040/1040A – When Schedule EIC is present, Earned Income Credit SEQ (1180) must be significant.
0073	o Form 1040/1040A – When Filing Status (SEQ 0130) equals “5”; Number of Children who Lived with You (SEQ 0240) must be significant.
0074	o Form 2441/Schedule 2 - Qualifying Person SSN (SEQ 0214, 0223) cannot equal another Qualifying Person SSN on the same Form 2441/Schedule 2 or in the related Statement Record.
0075	o Tax Form - If Earned Income Credit (SEQ 1180) is significant, then at least one of the following must be present for the forms listed below.
	o Form 1040: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Type of Other Income (SEQ 0560) and Amount of Other Income (SEQ 0570); Form W-2; Form W-2GU; Form 1099-R; Schedule C; Schedule C-EZ; Schedule E with Part/S-Corp Ind (SEQ 1172, 1210, 1270, 1330) equal to "P"; Schedule F.
	o Form 1040A: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0367); Form W-2; Form W-2GU and Form 1099-R.
	o Form 1040EZ: Household Help Literal (SEQ 0366) and Household Help Amt (SEQ 0368); Form W-2; Form W-2GU.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0076 o	Form 1040/1040A - If Taxable Interest (SEQ 0380) is greater than $1,500, or if Taxable Interest (SEQ 0290) of Schedule B/Schedule 1 is significant, then Taxable Interest (SEQ 0380) of Form 1040/1040A must equal Taxable Interest (SEQ 0290) from Schedule B/Schedule 1.
0077 o	Form 1040/1040A - If Total Ordinary Dividends (SEQ 0394) is greater than $1,500, or if Total Ordinary Dividends (SEQ 0525) of Schedule B/Schedule 1 is significant, then Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A must equal Total Ordinary Dividends (SEQ 0525) from Schedule B/Schedule 1.
0078 o	Form 1040 - Capital Gain/Loss (SEQ 0450) must equal one of the following fields from Schedule D: Combined Net Gain/Loss (SEQ 2400) or Allowable Loss (SEQ 2540).
0079 o	Form 1040 - Rent/Royalty/Part/Estates/Trusts Inc (SEQ 0510) must equal Total Income or Loss (SEQ 1150) or Total Supplemental Income (Loss) (SEQ 2010) from Schedule E.
0080 o	Form 1040 - Current Year Moving Expenses (SEQ 0637) must equal Moving Exp Deduction (SEQ 0180) from Form(s) 3903.
0081 o	Form 1040 - If F4684 Literal (SEQ 0460) is not significant, then Other Gain/Loss (SEQ 0470) of Form 1040 must equal Redetermined Gain/Loss (SEQ 1030) from Form 4797.
0082 o	Form 1040 - If Schedule A is present, then Total Itemized or Standard Deduction (SEQ 0789) of Form 1040 must equal Total Deductions (SEQ 0520) from Schedule A.
0083 o	Form 1040/1040A - Credit for Child & Dependent Care (SEQ 0925) must equal Credit for Child & Dependent Care (SEQ 0339) from Form 2441/Schedule 2.
0084 o	Form 1040/1040A - Credit for Elderly or Disabled (SEQ 0930) of Form 1040 or 1040A must equal Credit (SEQ 0290, Schedule 3) and SEQ 0290, Schedule R.
0085 o	Schedule R/Schedule 3 - Taxable Disability (SEQ 0150) must be significant when one of the following fields equals "X": Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); One Over 65, Other Retired (SEQ 0060); Under 65, Did Not Live With Spouse (SEQ 0090).
0086 o	Form 1040 - If Exempt/Form 4361 Box (SEQ 0025) of Schedule(s) SE and Exempt SE Tax Indicator (SEQ 1035) of Form 1040 are blank, then Self Employment Tax (SEQ 1040) of Form 1040 must equal Self-Employment Tax (SEQ 0160) from Schedule(s) SE.
0087 o	Form 1040 - Alternative Minimum Tax (SEQ 0918) must equal Alternative Minimum Tax (SEQ 0340) from Form 6251.

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0088	o Form 1040/1040A - Overpaid (SEQ 1260) must equal the total of the following fields: Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), and ES Penalty Amt (SEQ 1300).
0089	o Form 1040 - When Total Alimony Paid (SEQ 0697) is significant, Recip Soc Sec No. (SEQ 0693) must be significant, and vice versa.
	o When Recip Soc Sec No. (SEQ 0693) is significant, it must be within the valid ranges of SSN/ITIN's, cannot equal an ATIN, and cannot equal Primary SSN (SEQ 0010). Refer to Attachment 9 for valid ranges of Social Security/Tax Identification Numbers.
0090	o Form 2441/Schedule 2 - When Form 2441/Schedule 2 is present, at least one of the following fields must be significant: Dependent Care Benefits Literal (SEQ 0371) of Form 1040/1040A; Dependent Care Benefits (SEQ 0210) of Form W-2; Credit for Child & Dependent Care (SEQ 0339) of Form 2441/Schedule 2 or if Form 1040/1040A (SEQ 0915/0860) is not significant, then the Credit for Child & Dependent Care (SEQ 0339) of Form 2441/Schedule 2 must be zero.
0091	o Form 1040/1040A – If Filing Status (SEQ 0130) equals “3”, Exempt Spouse Name (SEQ 0164) or Exempt Spouse Name Control (SEQ 0165) cannot be present.
0092	o RESERVED
0093	o Form 2441/Schedule 2 - EIN/SSN Type (SEQ 0045) of Form 2441/Schedule 2 must equal "S" or "E". Exception: If SSN/EIN (SEQ 0040) equals "TAXEXEMPT" then EIN/SSN Type (SEQ 0045) may equal blank.
0094	o Form 6252 - If Line 24 Minus Line 25 (SEQ 0290) or Line 35 Minus Line 36 (SEQ 0460) is significant, then Schedule D or Form 4797 must be present.
0095	o Form 2441/Schedule 2 - If Total Qualified Expenses or Limit (SEQ 0230), or Credit for Child & Dependent Care (SEQ 0339), or Net Allowable Amount (SEQ 0600) is greater than zero, then Qualifying Person SSN - 1 (SEQ 0214) must be significant. The Qualifying Person information on Line 2 is not required when Prior Year Expense Literal (SEQ 0318), Prior Year Qualifying Person Name (SEQ 0324), and Prior Year Qualifying Person SSN (SEQ 0326) are present and there are no current year expenses.
	o If Credit for Child & Dependent Care (SEQ 0339) is significant, and Total Qualified Expenses or Limit (SEQ 0230) or Net Allowable Amount (SEQ 0600) is greater than zero, then Primary Earned Income (SEQ 0260) (and Spouse's Earned Income (SEQ 0270) when Filing Status (SEQ 0130) of Form 1040/1040A equals "2") must be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0096	o RESERVED
0097	o Form 1040 – When Capital Distribution Box (SEQ 0447) equals to "X", Capital Gain/Loss (SEQ 0450) must be significant, Schedule D must not be present.
	o When Capital Distribution Box (SEQ 0447) is not equal to "X" and Capital Gain/Loss (SEQ 0450) is significant, Schedule D must be present.
0098	o Schedule C – Gross Receipts Less Returns Allowances (SEQ 0220) must equal Gross Receipts/Sales (SEQ 0200) minus Returns/Allowances (SEQ 0210).
0099	o Form 1040 - Business Income/Loss (SEQ 0440) must equal the total of Net Profit (Loss) (SEQ 0710) from Schedule(s) C plus Net Profit (SEQ 0710) from Schedule(s) C-EZ.
0100	o Schedule C - When Net Profit (Loss) (SEQ 0710) is less than zero and Some Is Not At Risk (SEQ 0730) equals "X", Form 6198 must be present.
0101	o Form 4952 - At least one of the following fields must be greater than zero: Investment Interest Expense (SEQ 0010), Carryover Disallowed Interest Expense (SEQ 0020), Investment Interest Expense Deduction (SEQ 0170).
0102	o Schedule E - If Any Amount is Not At Risk (SEQ 1180, 1238, 1298, 1358) equals "X" on any Schedule E, and the corresponding Part/S-Corp Nonpassive Sch K-1 Loss (SEQ 1192, 1253, 1313, 1373) is significant, then Form 6198 must be present.
0103	o Tax Form – If Withholding (SEQ 1160) is greater than $500, then at least one of the following must be present for the forms listed below.
	o Form 1040: Other 1099 Withholding Literal (SEQ 1155); Withholding (SEQ 0130) on Form W-2 or Form W-2GU; Withholding (SEQ 0160) on Form 1099-R; Withholding (SEQ 0050) on Form W2-G.
	o Form 1040A: Other 1099 Withholding Literal (SEQ 1155); Withholding (SEQ 0130) on Form W-2 or Form W-2GU; Withholding (SEQ 0160) on Form 1099-R.
	o Form 1040EZ: Other 1099 Withholding Literal (SEQ 1155); Withholding (SEQ 0130) on Form W-2 or Form W-2GU.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0104	o **Form 1040/1040A/1040EZ - The wages on Form W-2(s) (SEQ 0120) must equal or be less than the Wages of Forms 1040/1040A/1040EZ (SEQ 0375).**
	Exceptions:
	o **a. If SEQ (0375) of Forms 1040/1040A/1040EZ is within $5.00 (< or >) of the total W-2s then do not reject the return.**
	o **b. If Statutory Employee (SEQ 0265) of Form W-2 equal "X", and no withholding in (SEQ 0130) then bypass this check.**
	o **c. If Statutory Employee (SEQ 0265) of Form W-2 equal "X", and Schedule C or Schedule C-EZ is attached, then bypass this check.**
	o **d. If Form 1040/1040A Wages (SEQ 0375) are less the Wages of the Form W-2(s) and Form 8839 Adoption Literal (SEQ 0368) equals "SNE" or "PYAB", then do not reject the return.**
0105	o Tax Form - When Direct Deposit information is present, the following fields must be significant: Routing Transit Number (SEQ 1272); Checking Account Indicator (SEQ 1274) or Savings Account Indicator (SEQ 1276); Depositor Account Number (SEQ 1278); and RAL Indicator (SEQ 1465).
0106	o Schedule E - If more than one Schedule E is present, only the first occurrence of Schedule E can contain entries in the following fields: SEQ 0125, 0155, 0380, 1000, 1040, 1110, 1120, 1150, 1445, 1455, 1475, 1485, 1495, 1750, 1755, 1765, 1913, 1917, 1923, 1927, 1933, 1937, 1939, 1943, 1945, 1977, 1991, 2010, and 2020.
0107	o Schedule SE - If SST Wages/RRT Comp (SEQ 0088) or Unreported Tips (SEQ 0090) is significant, then Total Wages/Unreported Tips (SEQ 0100) must be significant.
	o Exception: This check is not performed when SST Wages/RRT Comp (SEQ 0088) is equal to or greater than $**90,000**.
0108	o Form 1040/1040A - If Overpaid (SEQ 1260) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1150).
	o Form 1040EZ - If Refund (SEQ 1270) is greater than zero, then Total Payments (SEQ 1250) must be greater than Total Tax (SEQ 1256).
0109	o Form 1040/1040A - If Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant and Schedule EIC cannot be present.
	o Form 1040EZ - If Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) is equal to an ITIN, then Earned Income Credit (SEQ 1180) cannot be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0110	o Form 1040 – If both Schedule D and Schedule J are present, then Tax (SEQ 0915) of Form 1040 must equal or be greater than Subtract Line 21 from Line 17 (SEQ 0220) of Schedule J.
0111	o Form 1040/1040A- When Must Itemize Indicator (SEQ 0786) equals "X", Filing Status (SEQ 0130) must equal "3".
0112	o Form 1040 - When Retirement Tax Plan Literal (SEQ 1095) is blank, Tax on Retirement Plans (SEQ 1100) must equal the total of the following fields from Form(s) 5329: Total Section 72 Additional Tax on Early Distributions (SEQ 0078), Additional Tax on Certain Distr from Educ Accts (SEQ 0091), Excess Contributions Tax on Traditional IRA (SEQ 0160), Excess Contributions Tax on Roth IRA (SEQ 0280), Excess Contribution Tax on Ed IRA (SEQ 0570), Excess Contributions Tax on MSA (SEQ 0660), Excess Contributions Tax on HSA (SEQ **0750**), and Tax on Excess Accumulations (SEQ **0850**).
	o When Retirement Tax Plan Literal (SEQ 1095) equals "NO", Form 5329 does not have to be present, but Tax on Retirement Plans (SEQ 1100) of Form 1040 must be significant.
0113	o Schedule A - When Non-Cash/Check Contribution (SEQ 0360) is greater than $500, Form 8283 must be present.
0114	o Form 1040/1040A - If Taxable Amount of Social Security (SEQ 0557) is significant, then Social Security Benefits (SEQ 0553) must be significant.
0115	o Form 1040 - If Railroad Retire Indicator (SEQ 1070) is blank, then Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must equal F1040 Social Security Medicare Tax on Tips (SEQ 0200) from Form(s) 4137.
0116	o Form 1040/1040A - If Total Payments (SEQ 1250) is not equal to Total Tax (SEQ 1150), then at least one of the following fields must be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), Applied to ES Tax (SEQ 1280), Amount Owed (SEQ 1290).
0117	o Schedule C - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 0200), Gross Income (SEQ 0270), Total Expenses (SEQ 0700), Tentative Profit/Loss (SEQ 0702), Net Profit (Loss) (SEQ 0710).
0118	o Form 5329 - Name of Person Subject to Penalty Tax (SEQ 0010) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.
	o The following cannot be present: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0119	o Form 1040A - If Filing Status (SEQ 0130) equals "3", then State Abbreviation (SEQ 0087) cannot equal any of the following states: AZ (Arizona), CA (California), ID (Idaho), LA Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington), and WI (Wisconsin). o Exception: If Filing Status equals "3" and Address Ind (SEQ 0097) equals "2" (Stateside Military Address), then the State Abbreviation (SEQ 0087) may equal one of the Community Property states listed above.
0120	o RESERVED
0121	o Form 1040/1040A - Pensions Annuities Received (SEQ 0485) cannot equal Taxable Pensions Amount (SEQ 0495).
0122	o Form W-2 - Employer Identification Number (SEQ 0040) must be numeric, the first two digits of Employer Identification Number (SEQ 0040) must equal a valid District Office Code, Employer Name Control (SEQ 0045) must be significant, and W-2 Indicator (SEQ 0590) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format. o Note: The value "N" (Non-Standard) indicates that the Form W-2 was altered, handwritten, or typed, or that a cumulative Earnings Statement or a substitute Form W-2 was used. The value "S" (Standard) identifies a Form W-2 that is a computer-produced print, an IRS form, or an IRS-approved facsimile.
0123	o Form W-2 - The following fields must be significant: Employer Name (SEQ 0050), Employer Address (SEQ 0060), Employee Name (SEQ 0090), Employee Address (SEQ 0100); Employee City (SEQ 0110), Employee State (SEQ 0113), Employee Zip Code (SEQ 0115), and Wages (SEQ 0120). o Exception: The check for Wages (SEQ 0120) is bypassed when Combat Pay has been excluded from Wages. o Exception: When a period (.) is present in the Employee State (SEQ 0113) on Form W-2, the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.
0124	o Form W-2G - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0026).
0125	o Form 1099-R - The following fields must be significant: Payer Name Control (SEQ 0015), Payer Name (SEQ 0020), and Payer Identification Number (SEQ 0050).

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0126	o Tax Form – If any Paid Preparer information (SEQ 1340, 1350, 1360, 1370, 1380, 1390, 1400, 1410) is significant, then either Preparer SSN/Preparer TIN (SEQ 1360) or Preparer Firm EIN (SEQ 1380) must be significant.
	o If Preparer SSN/Preparer TIN (SEQ 1360) is significant, it must equal all numeric characters and cannot equal all zeros or all nines; or the first position must equal "P" or "S" and the last positions must be numeric characters and cannot equal all zeros or all nines.
	o If Preparer Firm EIN (SEQ 1380) is significant, it must equal all numeric characters and cannot equal all zeros or all nines.
	o When Paid Preparer information (SEQ 1340-1420) is significant, Non-Paid Preparer (SEQ 1338) cannot be significant, and vice versa. Refer to Attachment 6 for more information on Non-Paid and Paid Preparers.
0127	o Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1150), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is equal to Overpaid (SEQ 1260), then Refund (SEQ 1270) cannot be significant.
0128	o Form 1040/1040A - If Total Payments (SEQ 1250) is greater than Total Tax (SEQ 1150), and the total of Applied to ES Tax (SEQ 1280) plus ES Penalty Amount (SEQ 1300) is less than Overpaid (SEQ 1260), then Refund (SEQ 1270) must be greater than zero.
0129	o Form 1040/1040A - If Total Payments (SEQ 1250) equals Total Tax (SEQ 1150), then the following fields cannot be significant: Overpaid (SEQ 1260), Refund (SEQ 1270), and Applied to ES Tax (SEQ 1280).
0130	o Form 1040/1040A - If Total Itemized or Standard Deduction (SEQ 0789) contains one of the following amounts: **$6,000, 7,000, 6,250, 7,500, 8,550, 11,000, 9,800, 12,000, 13,000, or 14,000**; and Modified Standard Deduction Ind (SEQ 0787) of Form 1040 is blank; then at least one of following fields must equal "X": Self 65 or Over Box (SEQ 0772), Self Blind Box (SEQ 0774), Spouse 65 or Over Box (SEQ 0776), Spouse Blind Box (SEQ 0778).
	o Exception for Form 1040: This check is not performed when one or more of the following forms are present: Schedule A, Form 4563.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0131 o	Form 1040/1040A - If Number of Children Not Living with You (SEQ 0247) is significant, then at least one Relationship (SEQ 0177, 0187, 0197, 0207) must equal "CHILD", "DAUGHTER", "GRANDCHILD", or "SON".
0132 o	Form 1040 – When Capital Distribution Box equals to "X", Capital Gain/Loss (SEQ 0450) must contain a positive amount.
0133 o	Schedule R/Schedule 3 - If Nontaxable SSB/RRB (SEQ 0163) or Nontaxable Other (SEQ 0167) is significant, then Pensions & Annuities (SEQ 0170) must be significant.
0134 o	Form 1040 - If Exempt Self (SEQ 0160) equals "X", and Must Itemize Indicator (SEQ 0786), and Modified Standard Deduction Ind (SEQ 0787) and Itemize Election Ind (SEQ 0788) are blank, and Schedule A and Form 4563 are not present; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.
o	Form 1040A – If Exempt Self (SEQ 0160) equals "X", and Must Itemize Indicator (SEQ 0786) and Modified Standard Deduction Ind (SEQ 0787) are blank; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.
0135 o	Form 1040 - When F4684 Literal (SEQ 0460) equals "F4684", Form 4684 must be present.
0136 o	Form 1040 - If Form 2210 or Form 2210F is present, then ES Penalty Amount (SEQ 1300) of Form 1040 must equal Underpayment Penalty/Short Method (SEQ 0245) or Total Underpayment Penalty (SEQ 0671) from Form 2210, or Underpayment Penalty/Farmers Fishermen (SEQ 0180) from Form 2210F.
o	Form 1040A - If Form 2210 is present, then ES Penalty Amount (SEQ 1300) of Form 1040A must equal Underpayment Penalty/Short Method (SEQ 0245) or Total Underpayment Penalty (SEQ 0671) from Form 2210.
0137 o	Form 2441/Schedule 2 - When SSN/EIN 1 or 2 (SEQ 0040, 0090) is significant, the corresponding Amount Paid 1 or 2 (SEQ 0050, 0100) must be significant.
0138 o	Form 1040/1040A – Total Exemptions (SEQ 0355) must equal the total of the following fields: Total Box 6a and 6b (SEQ 0167); Number of Children Who Lived with You (SEQ 0240); Number of Children Not Living with You (SEQ 0247); and Number of Other Dependents Listed (SEQ 0350).
0139 o	Form W-2 - Employee SSN (SEQ 0080) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form.
0140 o	Form 1040 - Farm Income (SEQ 0520) must equal Net Farm Profit or Loss (SEQ 0680) from Schedule(s) F.
0141 o	Schedule F – At least one of the following fields must be significant: Gross Income Amount (SEQ 0280), Total Expenses (SEQ 0650), Net Farm Profit or Loss (SEQ 0680).

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0142 o	Schedule F – Accounting Method Cash Indicator (SEQ 0050) or Accounting Method Accrual Indicator (SEQ 0060) must equal "X". Both indicators cannot equal "X".
0143 o	Schedule F – Materially Participate Yes Indicator (SEQ 0100) and Materially Participate No Indicator (SEQ 0110) cannot both equal "X" and cannot both equal blank.
0144 o	RESERVED
0145 o	If Line 24 of Form 1040, Bus Expenses Reservists & others (SEQ 0624) is significant, then Form 2106/2106-EZ must be attached, else reject the return.
0146 o	Tax Form - When Unemployment Compensation (SEQ 0552) is significant, it must be numeric and greater than zero.
0147 o	Form 2210 – One of the following fields must equal "X": Waiver Entire Penalty Box (SEQ 0135), Waiver of Part of Penalty Box (SEQ 0145), Annualized Income Installment Method Box (SEQ 0155), Actually Withheld Box (SEQ 0165) or Joint Return Box (SEQ 0173).
0148 o	Form 2210 - When Waiver of Entire Penalty Box (SEQ 0135) or Waiver of Part Penalty Box (SEQ 0145) equals "X", either Waived Explanation/Short Method (SEQ 0233) or Waiver Explanation (SEQ **0669**) must equal "STMbnn".
o	Form 2210F - When Waiver of Penalty Box (SEQ 0013) equals "X", Waiver Explanation (SEQ 0177) must equal "STMbnn".
0149 o	Schedule C - When Other Clos Inv Method (SEQ 0744) equals "X", Other Meth Explanation (SEQ 0746) must equal "STMbnn".
0150 o	Form 1040 - When F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) are significant, Form 4255 must be present and Total Increase Tax (SEQ 0530) of Form 4255 must be significant.
o	When Form 4255 is present, F4255 Literal (SEQ 1121) and F4255 Amount (SEQ 1122) of Form 1040 must be significant.
0151 o	Summary Record - Number of Logical Records in Tax Return (SEQ 0040) must equal the total logical record count computed by the IRS.
0152 o	Summary Record - Number of Forms W-2 (SEQ 0050) must equal the number of Forms W-2 computed by the IRS.
0153 o	Summary Record - Number of Forms W-2G (SEQ 0060) must equal the number of Forms W-2G computed by the IRS.
0154 o	Summary Record - Number of Forms 1099-R (SEQ 0070) must equal the number of Forms 1099-R computed by the IRS.
0155 o	Summary Record - Number of Schedule Records (SEQ 0080) must equal the number of schedule records computed by the IRS.
0156 o	Summary Record - Number of Form Records (SEQ 0090) must equal the number of form records computed by the IRS.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION
0157	o	Summary Record - Number of Statement Record Lines (SEQ 0100) must equal the number of statement record lines computed by the IRS.
0158	o	Form 1040/1040A - If Credit for Elderly or Disabled (SEQ 0930) is significant, and Self 65 or Over Box (SEQ 0772) and Spouse 65 or Over Box (SEQ 0776) are blank, then one of the following fields from Schedule R/Schedule 3 must be significant: Retire/Disabled (SEQ 0020); Both Under 65, One Retired (SEQ 0040); Both Under 65, Both Retired (SEQ 0050); Under 65, Did Not Live with Spouse (SEQ 0090).
0159	o	Form 1040EZ – **When the Self Claimed** Dependent Ind (SEQ **0770**) **and the Spouse Claimed Dependent Ind (SEQ 0775) are blank,** then Combined Standard Deduction and Personal Exemption (SEQ 0815) must equal $**8,200** when Secondary SSN (SEQ 0030) is not significant, and must equal $**16,400** when Secondary SSN (SEQ 0030) is significant.
	o	
0160	**o**	**Form 1040EZ - When the Self Claimed Dependent Ind (SEQ 0770) and the Spouse Claimed Dependent Ind (SEQ 0775) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 0815) cannot exceed $10,000 when Secondary SSN (SEQ 0030) is significant.**
	o	**When the Self Claimed Dependent Ind (SEQ 0770) equals "X", then Combined Standard Deduction and Personal Exemption (SEQ 0815) cannot exceed $5,000 when the Secondary SSN (SEQ 0030) is NOT significant.**
0161	o	**Reserved**
0162	o	Form 1040EZ - Earned Income Credit (SEQ 1180) cannot exceed $**399** and Adjusted Gross Income (SEQ 0750) must be less than $**11,750** if single, and cannot exceed $**13,750** if Married Filing Jointly.
	o	When **the Self Claimed** Dependent Ind (SEQ **0770) or the Spouse Claimed Dependent Ind (SEQ 0775)** equals "X", Earned Income Credit (SEQ 1180) cannot be significant.
0163	o	Schedule R/Schedule 3 – **Only** one of the following fields must be significant: SEQ 0010, 0020, 0030, 0040, 0050, 0060, 0070, 0080, 0090.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0164	o Form 1040/1040A – If Credit for Retirement Savings Contribution (SEQ 0937) is significant, **then all of the following apply**:
	o **Form 8880 must be attached.**
	o **Credit for Retirement Savings Contribution (SEQ 0937) cannot exceed the maximum possible credit for the Filing Status (SEQ 0130). The maximum possible credit is $1000 for "Head of Household", "Single", "Married Filing Separate", and "Qualifying Widow(er)", and $2000 for "Married Filing Joint".**
	o **Adjusted Gross Income (SEQ 0750) cannot exceed the applicable AGI limit for the Filing Status (SEQ 0130). The applicable limits are $50,000 for "Married Filing Joint", $37,500 for "Head of Household", and $25,000 for "Single", "Married Filing Separate", and "Qualifying Widow(er)".**
0165	o Form 8880 – If Credit Contributions (SEQ 0200) is significant, then it must equal Credit for Retirement Savings Contribution (SEQ 0937) of Tax Form.
0166	o Form 8880 – Total Line 6a and 6b (SEQ 0130) must be greater than zero.
0167	o Form 9465 – Monthly Payment Date (SEQ 0310) must be significant and must be within the 01 to 28 range.
0168	o Form 9465 – Monthly Payment (SEQ 0300) must be equal to or greater than $25.
0169	o Schedule E - At least one of the following fields must be significant on the first occurrence of Schedule E: Total Rents Received (SEQ 0125); Total Royalties Rec'd (SEQ 0155); Rental & Royalty Deduction (SEQ 1000); Total Income (SEQ 1110); Total Losses (SEQ 1120); Part/S-Corp Name A (SEQ 1170); Tot Part/S-Corp Income (SEQ 1750); Tot Part/S-Corp Loss and Sec 179 Deduction (SEQ 1755); Tot Estate/Trust Inc (SEQ 1933); Tot Estate/Trust Loss (SEQ 1937); Total REMIC Income (SEQ 1977); Net Farm Rental Income/Loss (SEQ 1991); Farming/Fishing Share (SEQ 2020); Net Rental Real Estate Income/Loss (SEQ 2030).
0170	o Schedule A - Casualty/Theft Loss (SEQ 0390) must equal Line 16 Minus Line 17 (SEQ 0450) from Form 4684, when either field is significant.
0171	o Form 4797 - When Form 4684 is present, Gain/Loss for Entire Year (Form 4684 Sec B Gain) (SEQ 0440) of Form 4797 must equal Loss Equal to or Smaller than Gain (SEQ 1120) from Form 4684.
0172	o Form 9465 - Amount Owed on Tax Return (SEQ 0280) cannot be greater than $25,000.
0173	o RESERVED
0174	o Form 4684 - When Line 16 minus Line 17 (SEQ 0450) is significant, Line 13 more than Line 14 (SEQ 0430) must be significant.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0175 o	Form 1040 - When Other Adjustment Amount (SEQ 0730) or Total Other Adjustments (SEQ 0735) is significant, Total Adjustments (SEQ 0740) must be significant.
0176 o	**Form 1040 - Total Other Adjustments (SEQ 0735) must equal the total of Other Adjustment Amount (SEQ 0730 or amounts from corresponding statement record) plus MSA Amount (SEQ 0733).**
0177 o	Tax Form - If Earned Income Credit (SEQ 1180) is significant and Schedule E is not present, then the total of the following fields cannot exceed $**2,700** unless Form 4797 is attached: Taxable Interest (SEQ 0380), Tax-Exempt Interest (SEQ 0385), Total Ordinary Dividends (SEQ 0394) of Form 1040/1040A, and Capital Gain/Loss (SEQ 0450) (when greater than zero) of Form 1040.
0178 o	Form 1040 – When Specify Other Credit Block (SEQ 1006) equals "X", one of the following forms must be present: Form 3468, Form 5884, Form 6478, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, Form 8860, Form 8861, **Form 8864**, Form 8874, Form 8881, Form 8882 or Form **8896** unless Specify Other Credit Literal (Seq. 1010) contains "FNS" or "TRANS ALASKA".
0179 o	RESERVED
0180 o	Form 4835 - When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 0610) or Net Farm Rent (Loss) (SEQ 0630).
o	When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 0610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 0630).
o	Note: Net Farm Rent (Loss) (SEQ 0630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.
0181 o	Form 4835 - If Some is Not at Risk (SEQ 0620) equals "X" on one or both Form(s) 4835, then Form 6198 or Form 8582 must be present.
0182 o	Schedule F - When Net Farm Profit or Loss (SEQ 0680) is less than zero and Some Is Not at Risk Indicator (SEQ 0700) equals "X", Form 6198 must be present.
0183 o	Schedule C - If Car/Truck Expenses (SEQ 0293) is significant, then Vehicle Service Date (SEQ 0820) must be significant, or Form 4562 must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0184	o Schedule E - If Net Farm Rental Income/Loss (SEQ 1991) on the first occurrence of Schedule E is present, then Form 4835 must be present.
	o When one Form 4835 is present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal one of the following fields from Form 4835: Net Farm Rent Profit (SEQ 0610) or Net Farm Rent (Loss) (SEQ 0630).
	o When multiple Forms 4835 are present, Net Farm Rental Income/Loss (SEQ 1991) of Schedule E must equal the sum of the following from Forms 4835: Net Farm Rent Profit (SEQ 0610) (when greater than zero) minus Net Farm Rent (Loss) (SEQ 0630).
	o Note: Net Farm Rent (Loss) (SEQ 0630) of Form 4835 is assumed to be a loss; the minus sign is not transmitted.
0185	o Schedule C - When Business Miles (SEQ 0830) is significant, then Vehicle Service Date (SEQ 0820) must be present.
0186	o Form 8829 – Total of "Home Business Expense" (SEQ 0703) of all Schedules C present must equal total of "Schedule C Allowable Expenses" (SEQ 0450) from all Forms 8829 present.
0187	o Schedule C - Employer ID Number (SEQ 0060) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
0188	o Form 1040/1040A - When Filing Status (SEQ 0130) equals "3", Earned Income Credit (SEQ 1180) cannot be significant.
0189	o Form 1040 - If Total Adjustments (SEQ 0740) is significant, then at least one of the following fields must be significant: SEQ 0623, 0624, 0635, 0637, 0640, 0645, 0650, **0670**, 0680, 0697, **0700, 0702, 0705, 0710**, 0730, 0733, 0735.
0190	o RESERVED
0191	o Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 0925), Credit for Elderly or Disabled (SEQ 0930), Education Credits (F8863) (SEQ 0935), Credits from F8396 & F8859 (SEQ 0995), Foreign Tax Credit (SEQ 0922), Child tax Credit (SEQ 0940), Credit for Retirement Savings Contribution (SEQ 0937), Adoption Credit (SEQ 0960) and Other Credits (SEQ 1015).
	o Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 0925), Credit for Elderly or Disabled (SEQ 0930), Education Credits (F8863) (SEQ 0935), Child Tax Credit (SEQ 0940), Credit for Retirement Savings Contribution (SEQ 0937) and Adoption Credit (SEQ 0960).

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0192	o Tax Form - At least one of the following fields must be significant for the forms listed below.
	o Form 1040/1040A: Total Income (SEQ 0600), Adjusted Gross Income (SEQ 0750), AGI Repeated (SEQ 0770), Tax (SEQ 0915/0860), Total Credits (SEQ 1020), Total Tax (SEQ 1150), Total Payments (SEQ 1250).
	o Form 1040EZ: Adjusted Gross Income (SEQ 0750), Taxable Income (SEQ 0820), Withholding (SEQ 1160), Total Tax (SEQ 1256), Refund (SEQ 1270) and Amount Owed (SEQ 1290).
0193	o Form 8829 - Total Hours Available (SEQ 0065) cannot exceed the maximum number of available hours (24 hrs multiplied by the number of days in the year).
0194	o Form 1040EZ - If Taxable Interest (SEQ 0380) is not significant, then Adjusted Gross Income (SEQ 0750) must equal the total of Wages, Salaries, Tips (SEQ 0375) plus Unemployment Compensation (SEQ 0552).
0195	o Schedule SE - When Self-Employment Tax (SEQ 0160) is significant, Deduction for 1/2 of Self Employment Tax (SEQ 0165) must be significant, and vice versa.
	o If Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 is significant, it must equal Deduction for 1/2 of Self Employment Tax (SEQ 0165) from Schedule(s) SE. If Deduction for 1/2 of Self Employment Tax (SEQ 0165) of Schedule SE is significant, and Exempt-Notary Literal (SEQ 0050) is not significant, then Self-Employed Deduction Schedule SE (SEQ 0640) of Form 1040 must be significant.
0196	o Form 1040 - When Social Security & Medicare Tax on Tips (SEQ 1080) is significant, Form 4137 must be present.
	o When F1040 Social Security Medicare Tax on Tips (SEQ 0200) of Form 4137(s) is significant, Social Security & Medicare Tax on Tips (SEQ 1080) of Form 1040 must be significant.
0197	o Schedule A - When Other Expense Amount (SEQ 0485) is significant, Total Other Expenses Limit (SEQ 0495) must be significant.
0198	o Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1192), F4868 Amount (SEQ 1197), Excess SS Tax (SEQ 1188), and Other Payments (SEQ 1210).
	o Form 1040A – Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (SEQ 1192), F4868 Amount (SEQ 1197), and Excess SS Tax (SEQ 1200).
0199	o Form 1040/1040A – Educator Expenses (SEQ 0623) cannot be greater than $500 if filing status is "2" and $250 for all other filing statuses.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0200	o Form 1040/1040A - When Earned Income Credit (SEQ 1180) is greater than $**399**, Schedule EIC must be present.
0201	o Schedule EIC - If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Qualifying Child Name Control (SEQ 0007, 0077; Qualifying Child First Name (SEQ 0010, 0080); Qualifying Child Last Name (SEQ 0011, 0081); Year of Birth (SEQ 0020, 0090); Qualifying SSN (SEQ 0015, 0085); Relationship (SEQ 0060, 0130); and Number of Months (SEQ 0070, 0140).
	o Qualifying Child Name Control (SEQ 0007, 0077) must be in the correct format. See Section 7.01 for Name Control format.
0202	o Schedule EIC – Year of Birth (SEQ 0020, 0090) cannot be greater than current tax year.
0203	o Schedule EIC - Relationship (SEQ 0060, 0130) must equal one of the following: "CHILD", "DAUGHTER", "FOSTERCHILD", "GRANDCHILD", or "SON", "SISTER", "BROTHER", "NIECE" or "NEPHEW".
0204	o Form 1040/1040A - If Earned Income Credit (SEQ 1180) is significant and Schedule EIC is not present, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65. If either taxpayer is born January 01, 198**1**, the taxpayer is considered to be age 25 at the end of 200**5**.
	o Form 1040EZ - If Earned Income Credit (SEQ 1180) is significant, then the primary taxpayer and/or the secondary taxpayer must be at least age 25 but under age 65. If either taxpayer is born January 01, 198**1**, the taxpayer is considered to be age 25 at the end of 200**5**.
0205	o Schedule EIC - When Qualifying SSN (SEQ 0015, 0085) is significant, it must be within the valid ranges of SSN's. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security Numbers.
0206	o Schedule EIC - If Year of Birth (SEQ 0020, 0090) is less than "198**7**" (age 19 and older) and greater than "198**1**", then the corresponding Student "Yes" Box (SEQ 0030, 0100) or the corresponding Disabled "Yes" Box (SEQ 0040, 0110) must equal "X".
0207	o Schedule EIC - If Relationship (SEQ 0060, 0130) equals "CHILD", "DAUGHTER", "GRANDCHILD", "SON", "SISTER", "BROTHER", "NIECE", "NEPHEW" or "FOSTERCHILD" and Year of Birth (SEQ 0020, 0090) does not equal "200**5**", then Number of Months (SEQ 0070, 0140) must be equal to or greater than "07".
0208	o Schedule H - Cash Wages Over $1,400 Paid Yearly - Yes (SEQ 0040) and Cash Wages Over $1,400 Paid Yearly – No (SEQ 0045) cannot both equal "X" and cannot both equal blank.
0209	o Schedule H - Employer SSN (SEQ 0020) on the first Schedule H must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0210	o Schedule H - Employer SSN (SEQ 0020) on the second Schedule H must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040 and must not be equal to Employer SSN (SEQ 0020) on the first Schedule H. When both spouses are filing Schedule H, the Schedule H for the primary taxpayer must precede the Schedule H for the secondary taxpayer.
0211	o Schedule H - Employer Identification Number (SEQ 0030) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
0212	o Schedule H - Name of State Where Unemployment Contr Paid (SEQ 0200) must equal a standard state abbreviation **for one of the fifty United States, District of Columbia, Puerto Rico, or U.S. Virgin Islands**. Refer to Attachment 3 for Standard Postal Service State Abbreviations.
0213	o Schedule H - Employer SSN (SEQ 0020) and Employer Identification Number (SEQ 0030) must be significant, must equal all numeric characters and cannot equal all blanks or all zeros.
0214	o Schedule H - When two Schedules H are present, Employer Identification Number (SEQ 0030) of the second Schedule H cannot equal Employer Identification Number of the first Schedule H.
0215	o Schedule H - Federal Income Tax Withheld - Yes (SEQ 0050) and Federal Income Tax Withheld – No (SEQ 0055) cannot both equal "X".
	o Cash Wage Over $1,000 Paid Qtrly - No (SEQ 0060) and Cash Wage Over $1,000 Paid Qtrly - Yes (SEQ 0065) cannot both equal "X".
	o Cash Wages Over $1,000 Paid Qtrly - No (SEQ 0150) and Cash Wages Over $1,000 Paid Qtrly - Yes (SEQ 0155) cannot both equal "X".
0216	o Schedule EIC - Qualifying SSN - 1 (SEQ 0015) cannot equal Qualifying SSN - 2 (SEQ 0085). Qualifying SSN - 1 and - 2 (SEQ 0050, 0120) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.
0217	o Schedule EIC – When Year of Birth (SEQ 0020, 0090) is less than "198**2**", the corresponding Disabled "Yes" Box (SEQ 0040, 0110) must equal "X".
0218	o Schedule EIC – When Year of Birth (SEQ 0020, 0090) equals "200**5**", the corresponding Number of Months (SEQ 0070, 0140) must equal "12".
0219	o Schedule H - Page 2 must be present when all of the following fields equal "X": Cash Wage Over $1,400 Paid Yearly - No (SEQ 0045), Federal Income Tax Withheld – No (SEQ 0055), and Cash Wage Over $1,000 Paid Qtrly - Yes (SEQ 0065).
0220	o Schedule H - When all of the following fields equal "X", Schedule H cannot be filed: Cash Wage Over $1,400 Paid Yearly - No (SEQ 0045), Federal Income Tax Withheld - No (SEQ 0055), and Cash Wage Over $1,000 Paid Qtrly - No (SEQ 0060).

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0221	o Form 1040/1040A - Advanced EIC Payments (SEQ 1105) must equal the total of Advance EIC Payment (SEQ 0200) from Form(s) W-2 and/or W-2GU.
0222	o Schedule EIC - If Qualifying SSN - 1 (SEQ 0015) is significant and Qualifying SSN - 2 (SEQ 0085) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed $**2,662** and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than $**31,030** if Single, Head of Household or Qualifying Widow(er) and less than $**33,030** if Married Filing Jointly.
	o If Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN – 2 (SEQ 0085) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed $**4,400** and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than $**35,263** if Single, Head of Household or Qualifying Widow(er) and less than $**37,263** if Married Filing Jointly.
0223	o Schedule H - When Federal Income Tax Withheld – Yes (SEQ 0050) equals "X", Federal Income Tax Withheld (SEQ 0110) must be significant.
0224	o Schedule H - If Cash Wage Over $1,400 Paid Yearly - No (SEQ 0045) and Federal Income Tax Withheld - Yes (SEQ 0050) equal "X", then Cash Wage Over $1,000 Paid Qtrly - No (SEQ 0060) and Cash Wage Over $1,000 Paid Qtrly - Yes (SEQ 0065) must be blank.
0225	o Schedule H - When Cash Wage Over $1,400 Paid Yearly - Yes (SEQ 0040) equals "X", Social Security Wages (SEQ 0070) and Medicare Wages (SEQ 0090) must each be equal to or greater than $1,400.
0226	o Schedule H - When Cash Wage Over $1,400 Paid Yearly - Yes (SEQ 0040) equals "X", the following fields must be blank: Federal Income Tax Withheld - Yes (SEQ 0050), Federal Income Tax Withheld - No (SEQ 0055), Cash Wage Over $1,000 Paid Qtrly - No (SEQ 0060), and Cash Wage Over $1,000 Paid Qtrly - Yes (SEQ 0065).
0227	o Schedule H - When Page 2 is present, Cash Wages Over $1,000 Paid Qtrly - No (SEQ 0150) cannot equal "X".
	o When Page 2 is not present, Cash Wages Over $1,000 Paid Qtrly - Yes (SEQ 0155) cannot equal "X".
0228	o Schedule H - Social Security Wages (SEQ 0070) cannot be greater than Medicare Wages (SEQ 0090).
0229	o Schedule H - When Page 2 is present, Total Taxes from Line 8 (SEQ 0520) must equal Total Taxes Less Advance EIC Payments (SEQ 0140) from Page 1.
0230	o Form 1116 – When only one Form 1116 is present, Smaller of Tax From Return or Foreign Tax Credit (SEQ 1185) must equal Gross Foreign Tax Credit (SEQ 1090) and the following fields must be blank: SEQs 1100, 1110, 1120, 1130, 1135, 1160, 1175, 1177 and 1180.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0231 o	Form 1116 – If more than one Form 1116 is present, then only the first occurrence of Form 1116 can have significant data in Foreign Tax Credit (SEQ 1200). For subsequent occurrences of Form 1116, significant data can be present in Foreign Tax Credit (SEQ 1200) only when Alt. Min. Tax Literal (SEQ 0010) of that occurrence is equal to “AMT”.
0232 o	Form 1116 - On each Form 1116, only one of the following fields can equal "X": SEQ 0020, 0030, 0040, 0050, 0060, 0070, 0080, 0093, 0096, 0098.
o	When more than one Form 1116 is present, the same box (SEQ 0020 through 0098) cannot equal "X" on more than one Form 1116.
o	Exception: The same box (SEQ 0020 through 0098) can equal "X" on two Forms 1116 if Alt. Min. Tax Literal (SEQ 0010) is significant on one of the two Forms 1116.
0233 o	Tax Form - If Direct Deposit “No” (SEQ 1263) is equal to "X", the Direct Deposit Information must not be present, if present, reject the return.
0234 o	Tax Form - One of the following must equal "X": Direct Deposit “Yes” (SEQ 1262) or Direct Deposit “No” (SEQ 1263) and both cannot be blank and both cannot equal "X".
0235 o	Schedule H - When Page 2 is present, Total Taxable Wages for FUTA (Section A) (SEQ 0230) must be significant.
0236 o	Form 1040 - Household Employment Taxes (SEQ 1107) must equal the total of the following fields from Schedule(s) H: Total Taxes Less Advance EIC Payments (SEQ 0140) plus FUTA Tax (SEQ 0240).
0237-0239	RESERVED
0240 o	Schedule C-EZ - Total Expenses (SEQ 0700) cannot be greater than $5,000 and Net Profit (SEQ 0710) cannot be less than zero.
0241 o	Schedule C-EZ - At least one of the following fields must be significant: Gross Receipts/Sales (SEQ 0200), Total Expenses (SEQ 0700), Net Profit (SEQ 0710).
0242 o	Schedule C-EZ - Employer ID Number (SEQ 0060) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
0243 o	Form 1040 - If Schedule A is not present and Must Itemize Indicator (SEQ 0786) equals "X" then Total Itemized or Standard Deduction (SEQ 0789) must equal zero.
o	Form 1040A - If Must Itemize Indicator (SEQ 0786) equals "X", then Total Itemized or Standard Deduction (SEQ 0789) must equal zero.
0244 o	Form 1040 – When the Itemized Election Ind (SEQ 0788) equals “IE”, then Schedule A must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0245 o	Form 1040 - When Form 8396 Block (SEQ 0985) equals "X", Form 8396 must be present.
o	Form 1040 - When Form 3800 Block (SEQ 1000) equals "X", Form 3800 must be present.
0246 o	RESERVED
0247 o	Schedule A - When State & Local Taxes (SEQ 0090) is significant, Income Taxes Box (SEQ 0092) and General Sales Taxes Box (SEQ 0094) cannot both equal "X", and cannot both equal blank.
0248-0249	RESERVED
0250 o	RESERVED
0251 o	Form 8615 - Child Taxable Income (SEQ 0100) must equal Taxable Income (SEQ 0820) from Form 1040/1040A.
0252 o	Form 1040/1040A - When Form 8615 is present, Tax (SEQ 0915) of Form 1040 or Tax (SEQ 0860) of Form 1040A must equal Form 8615 Tax (SEQ 0290) from Form 8615.
0253 o	Form 8615 - Parent Filing Status (SEQ 0060) must equal "1", "2", "3", "4", or "5".
0254 o	RESERVED
0255 o	Form 8615 - Gross Unearned Income (SEQ 0070) must be greater than $1,600.
0256 o	Form 8615 - Child Name (SEQ 0010) must equal Name Line 1 (SEQ 0060) of Form 1040/1040A.
0257 o	Form 8615 - Parent Name (SEQ 0040) and Parent SSN (SEQ 0050) must be significant.
0258 o	Form 8615 - Child SSN (SEQ 0020) must be significant and within the valid ranges of SSN/ITIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
0259 o	RESERVED
0260 o	Form 1040 - When Form 8814 is present, Form 8814 Block (SEQ 0853) of Form 1040 must equal "X" and Form 8814 Amount (SEQ 0857) of Form 1040 must be significant. When Form 8814 Block (SEQ 0853) equals "X", Form 8814 must be present and Form 8814 Amount (SEQ 0857) must be significant.
0261 o	Form 8814 - When one Form 8814 is present, Multiple F8814 Indicator (SEQ 0030) cannot be significant. When more than one Form 8814 is present, Multiple F8814 Indicator (SEQ 0030) of the first Form 8814 must be significant.
o	Form 8814 Amount (SEQ 0857) of Form 1040 must equal Form 8814 Tax (SEQ 0220) from Form(s) 8814.
0262 o	Form 8814 - Child Taxable Unearned Income (SEQ 0170) must be greater than $800 and less than $8,000.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0263	o Form 1040 - If Form 1040 Other Income (SEQ 0200) of Form 8814 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "FORM 8814" and Total Other Income (SEQ 0590) of Form 1040 must be significant.
0264	o Form 8814 - When Tax Exempt Literal (SEQ 0040) is significant, Tax Exempt Amount (SEQ 0050) must be significant.
	o When Nominee Dist. Literal 1 (SEQ 0060) is significant, Nominee Dist. Amount 1 (SEQ 0070) must be significant.
	o When Non-Taxable Literal (SEQ 0080) is significant, Non-Taxable Amount (SEQ 0090) must be significant.
0265	o Form 8814 - When Nominee Dist. Literal 2 (SEQ 0120) is significant, Nominee Dist. Amount 2 (SEQ 0130) must be significant.
0266	o Form 8814 - Child Name (SEQ 0010) must be significant. Child SSN (SEQ 0020) must be must be significant and within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
0267	o Form 8814 - Tax Amount Basis (SEQ 0210) cannot be less than zero. When Tax Amount Basis (SEQ 0210) is greater than zero and less than $800, Form 8814 Tax (SEQ 0220) must be significant. When Tax Amount Basis (SEQ 0210) is equal to or greater than $800, Form 8814 Tax (SEQ 0220) must equal $80.
0268-0269	RESERVED
0270	o Form 1040 - When Form 4972 Block (SEQ 0880) equals "X", Form 4972 must be present.
0271	o Form 4972 - None of the following fields can equal "X": Distribution of Qualified Plan No Box (SEQ 0026), Rollover Yes Box (SEQ 0030), Prior Yr Distribution Yes Box (SEQ 0190), and Beneficiary Distribution Yes Box (SEQ 0201).
	o All of the following fields must equal "X": Distribution of Qualified Plan Yes Box (SEQ 0024), Rollover No Box (SEQ 0040), and Prior Yr Distribution No Box (SEQ 0200).
0272	o Form 4972 - Only one of the following fields can equal "X": Beneficiary of Qual Participant No Box (SEQ 0044) or Qual Age - Five Yr Member No Box (SEQ 0086).
0273-0274	RESERVED
0275	o Form 4972 – At least one of the following fields must be significant: Capital Gain Election (SEQ 0220), Ordinary Income (SEQ 0240), 10 Yr Method Average Tax (SEQ 0690).
0276	o Form 4972 - Recipient SSN (SEQ 0020) from the second Form 4972 cannot equal Recipient SSN (SEQ 0020) of the first Form 4972.
0277	o Form 1040 - When Other Tax Literal (SEQ 1110) equals "ADT", Form 4970 must be present, and vice versa.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION
0278	o	RESERVED
0279	o	Form 4972 - For each of the following, one box must equal "X", but both cannot equal "X": Beneficiary of Qual Participant Yes Box (SEQ 0042)/Beneficiary of Qual Participant No Box (SEQ 0044); Qual Age - Five Yr Member Yes Box (SEQ 0084)/Qual Age - Five Yr Member No Box (SEQ 0086).
0280	o	Schedule B/Schedule 1 - When Excludable Savings Bond Interest (SEQ 0289) is significant, Form 8815 must be present. Excludable Savings Bond Interest (SEQ 0289) of Schedule B/Schedule 1 must equal Excludable Savings Bond Interest (SEQ 0290) from Form 8815.
0281	o	Form 1040/1040A - When Filing Status (SEQ 0130) equals "3", Form 8815 cannot be present.
0282	o	Form 8815 - Taxable Expenses (SEQ 0190) must be greater than zero.
0283	o	Form 8815 - If Filing Status (SEQ 0130) of Form 1040/1040A equals "2" or "5", then Modified AGI (SEQ 0240) of Form 8815 must be less than $**121,850**. If Filing Status equals "1" or "4", then Modified AGI (SEQ 0240) must be less than $**76,200**.
0284	o	RESERVED
0285	o	RESERVED
0286	o	Schedule E - When Non Passive Activity Literal (SEQ 1130) is present, Non Passive Activity Amount (SEQ 1140) must be present, and vice versa.
0287	o	Form 1040 - When F8828 Literal (SEQ 1123) equals "FMSR", Form 8828 must be present.
	o	When F8828 Amount (SEQ 1124) is significant, Recapture Tax Due (SEQ 0280) of Form 8828 must be significant, and vice versa.
0288	o	Form 8828 - Original Loan Closing Date (SEQ 0100) cannot be before January 1, 1991 (19910101).
0289	o	Form W-2 - When Advance EIC Payment (SEQ 0200) is significant, taxpayer cannot file Form 1040EZ.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0290	o Form W-2 - Employer State (SEQ 0073) and Employer Zip Code (SEQ 0075) must be significant and valid. Employer Zip Code (SEQ 0075) must be consistent with Employer State (SEQ 0073). o Form W-2G - Payer's State (SEQ 0024) and Payer's Zip Code (SEQ 0025) must be significant and valid. Payer's Zip Code (SEQ 0025) must be consistent with Payer's State (SEQ 0024). o Form W-2GU - Employer State (SEQ 0073) and Employer Zip Code (SEQ 0075) must be significant and valid. Employer Zip Code (SEQ 0075) must be consistent with Employer State (SEQ 0073). o Form 1099-R - Payer's State (SEQ 0042) and Payer's Zip Code (SEQ 0044) must be significant and valid. Payer's Zip Code (SEQ 0044) must be consistent with Payer's State (SEQ 0042). o Exception: This check is not performed when Employer State (SEQ 0073) of Form W-2 and/or W-2GU, Payer’s State (SEQ 0024) of Form W-2G, and/or Payer’ State (SEQ 0042) of Form 1099-R contain a period (.), indicating a foreign address. See Section 7.06 for foreign address format.
0291	o Form W-2 - Employer City (SEQ 0070) must contain at least three characters.
0292	o Form W-2G - Payer Identification Number (SEQ 0026) must be numeric, the first two digits of Payer Identification Number (SEQ 0026) must equal a valid District Office Code, Payer Name Control (SEQ 0015) must be significant, and W-2G Indicator (SEQ 0220) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format. Note: The value "N" (Non-Standard) indicates that the Form W-2G was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form W-2G was used. The value "S" (Standard) identifies a Form W-2G that is a computer-produced print, an IRS form, or an IRS-approved facsimile.
0293	o Form 1099-R - Payer Identification Number (SEQ 0050) must be numeric, the first two digits of Payer Identification Number (SEQ 0050) must equal a valid District Office Code, Payer Name Control (SEQ 0015) must be significant, and 1099-R Indicator (SEQ 0340) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format. Note: The value "N" (Non-Standard) indicates that the Form 1099-R was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form 1099-R was used. The value "S" (Standard) identifies a Form 1099-R that is a computer-produced print, an IRS form, or an IRS-approved facsimile.
0294	o RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0295	o Form W-2 – Neither Withholding (SEQ 0130) nor Social Security Tax (SEQ 0150) of the combined W-2(s) and/or W-2GU(s) can be greater than 1/2 (50%) of Wages (SEQ 0120). Exception: This check is bypassed when Combat Pay has been excluded from Wages.
	o Form W-2G – Withholding (SEQ 0050) cannot be greater than ½ (50%) of Gross Winnings, etc. (SEQ 0040).
	o Form 1099-R – Withholding (SEQ 0160) cannot be greater than 1/2 (50%) of Gross Distribution (SEQ 0110).
0296	o Form 2441/Schedule 2 - If any field of the following "qualifying person group" is significant, then all fields in that group must be significant: Qualifying Person First Name (SEQ 0110, 0217); Qualifying Person Last Name (SEQ 0115, 0218); Qualifying Person Name Control (SEQ 0120, 0221); Qualifying Person SSN (SEQ 0214, 0223).
0297	o If Primary or Secondary SSN (SEQ 0010, 0030) of Form 1040 equal the SSN/EIN (SEQ 0040 or 0090) of Form 2441, reject the return.
0298	o Form 2441/Schedule 2 - When Qualifying Person SSN (SEQ 0214, 0223) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
0299	o Tax Form - RAL Indicator (SEQ 1465) must equal "**0**", "**1**", or "**2**".
	o RAL Indicator (SEQ 1465) is a required field.
0300-0302 RESERVED	
0303	o Form 1040/1040A - If Amount Owed (SEQ 1290) is greater than zero and ES Penalty Amount (SEQ 1300) is not significant, then Total Tax (SEQ 1150) must be greater than Total Payments SEQ 1250).
	o Form 1040EZ - If Amount Owed (SEQ 1290) is greater than zero, then Total Tax (SEQ 1256) must be greater than Total Payments (SEQ 1250).
0304-0349 RESERVED for Electronically Transmitted Documents (ETD)	
0350	o Form 8853 - Policyholder SSN (SEQ 0289) must be numeric and within the valid range for an SSN or an ITIN.
	o Insured SSN (SEQ 0310) must be numeric and within the valid range for an SSN or an ITIN.
	o Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
0351	o Form 8853 - MSA Acct Holder SSN (SEQ 0009) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION
0352	o	Form 8853 - Policyholder SSN (SEQ 0289) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of Form 1040.
0353	**o**	**Form 1040 - If Type of Other Income (SEQ 0560) equals "MEDMSA" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.**
	o	**If Taxable Medicare Advantage MSA Distributions (SEQ 0276) of Form 8853 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "MEDMSA" and the corresponding Amount of Other Income (SEQ 0570) of Form 1040 must be present.**
0354	**o**	**Form 1040 - If Other Tax Literal (SEQ 1110) equals "MEDMSA" and the corresponding Other Tax Amount (SEQ 1112) is present, then Form 8853 must be present.**
	o	**If Additional 50% Tax (SEQ 0279) of Form 8853 is significant, then Other Tax Literal (SEQ 1110) of Form 1040 must equal "MEDMSA" and the corresponding Other Tax Amount (SEQ 1112) of Form 1040 must be present.**
0355	o	RESERVED
0356	o	RESERVED
0357	o	If MSA Literal (SEQ 0732) is significant, then MSA Amount (SEQ 0733) must be significant and vice versa.
	o	Form 1040 - If MSA Literal (SEQ 0732) and MSA Amount (SEQ 0733) is significant then, Form 8853 must be attached.
0358	**o**	**Form 8853 - If Taxable Medicare Advantage MSA Distributions (SEQ 0276) is significant, the following SEQs cannot both be blank; Exceptions to 50% Tax Box (SEQ 0278) and Additional 50% Tax (SEQ 0279).**
0359	o	Form 8853 - One box of the following pairs must equal "X", both cannot equal "X", and both cannot equal space: - Payments or Death Benefits - Yes (SEQ 0320) - Payments or Death Benefits - No (SEQ 0330) and - Insured Terminally Ill - Yes (SEQ 0340) - Insured Terminally Ill - No (SEQ 0350).
0360	o	Form 1040 - If Type of Other Income (SEQ 0560) equals "MSA" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.
	o	If Taxable Archer MSA Distributions (SEQ 0250) of Form 8853 is significant, then Type of Other Income (SEQ 0560) of Form 1040 must equal "MSA" and the corresponding Amount of Other Income (SEQ 0570) of Form 1040 must be present.
0361	o	Form 1040 - If Other Tax Literal (SEQ 1110) equals "MSA" and the corresponding Other Tax Amount (SEQ 1112) is present, then Form 8853 must be present.
	o	If Additional 15% Tax (SEQ 0270) of Form 8853 is significant, then Other Tax Literal (SEQ 1110) of Form 1040 must equal "MSA" and the corresponding Other Tax Amount (SEQ 1112) of Form 1040 must be present.
0362	o	**RESERVED**

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0363	o Form 8853 - If Taxable Archer MSA Distributions (SEQ 0250) is significant, the following SEQs cannot both be blank; Exceptions to 15% Tax Box (SEQ 0260) **and** Additional 15% Tax (SEQ 0270).
0364	o Form 1040 - If Type of Other Income (SEQ 0560) equals "LTC" and the corresponding Amount of Other Income (SEQ 0570) is present, then Form 8853 must be present.
	o If Taxable Payments (SEQ 0450) of Form 8853 is greater than zero, then Type of Other Income (SEQ 0560) must equal "LTC" and the corresponding Amount of Other Income (SEQ 0570) must be present.
0365	o Reserved
0366	o Form 8853 - If Primary Archer Contribution for Current TY - Yes (SEQ 0019) equals "X"; then for each of the following, one box must equal "X", both cannot equal "X", and both cannot equal space: - Primary Uninsured Acct Holder - Yes (SEQ 0030) or Primary Uninsured Acct Holder - No (SEQ 0040) must equal "X", and - Primary Self HDHP Coverage Box (SEQ 0050) or Primary Family HDHP Coverage Box (SEQ 0060) must equal "X".
0367	o Form 8853 - If Spouse Archer Contribution for Current TY - Yes (SEQ 0070) equals "X"; then for each of the following, one box must equal "X", both cannot equal "X", and both cannot equal space: - Spouse Uninsured Acct Holder - Yes (SEQ 0090) or Spouse Uninsured Acct Holder - No (SEQ 0100) must equal "X", and - Spouse Self HDHP Coverage Box (SEQ 0110) or Spouse Family HDHP Coverage Box (SEQ 0120) must equal "X".
0368	o Form 8853 - If Primary Archer Contribution for Current TY - No (SEQ 0020) equals "X"; then none of the following can equal "X": Primary Archer Contribution for Current TY - Yes (SEQ 0019), Primary Uninsured Acct Holder - Yes (SEQ 0030), Primary Uninsured Acct Holder - No (SEQ 0040), Primary Self HDHP Coverage Box (SEQ 0050), and Primary Family HDHP Coverage Box (SEQ 0060).
0369	o Form 8853 - If Spouse Archer Contribution for Current TY - No (SEQ 0080) equals "X"; then none of the following can equal "X": Spouse Archer Contribution for Current TY - Yes (SEQ 0070), Spouse Uninsured Acct Holder - Yes (SEQ 0090), Spouse Uninsured Acct Holder - No (SEQ 0100), Spouse Self HDHP Coverage Box (SEQ 0110), and Spouse Family HDHP Coverage Box (SEQ 0120).
0370	o Form 1040/1040A - When any occurrence of Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) is significant, the corresponding Relationship (SEQ 0177, 0187, 0197, 0207) must equal either CHILD, SON, DAUGHTER, GRANDCHILD, SISTER, BROTHER, NIECE, NEPHEW, or FOSTERCHILD and the Dependent's age must be under 17.
	o **Form 8901 - When any occurrence of a qualifying child (SEQ 0010, 0060, 0110, 0160) is significant, the qualifying child's age must be under 17.**

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION
0371	o	RESERVED
0372	o	Form 1040/1040A - When **either** Child Tax Credit (SEQ 0940) **or Additional Child Tax Credit (SEQ 1192)** is significant, **the sum of the two fields cannot exceed an amount equal to $1000 multiplied by the number of qualifying children. A qualifying child is either a dependent for whom** Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equals "X", **or a Form 8901 qualifying child (SEQ 0010, 0060, 0110, 0160). Form 8901 must be attached for any qualifying children who are not dependents.**
0373	o	Form 1040/1040A - When Additional Child Tax Credit (SEQ 1192) is significant, Form 8812 must be present.
	o	
0374	o	Form 1040/1040A - When Form 8812 is present, Additional Child Tax Credit (SEQ 1192) of Form 1040/1040A must equal Additional Child Tax Credit (SEQ 0140) from Form 8812.
0375	o	RESERVED
0376	**o**	**Form 8812 – Bona fide residents of Puerto Rico should file Form 1040-PR or Form 1040-SS to claim Additional Child Tax Credit.**
0377-0378		RESERVED
0379	o	Form 8863 - The student entries in Part I and in Part II must begin on Line 1 in each part. No lines may be skipped when completing the student information in either part.
0380	o	Form 8863 - Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) may be used only once to claim an education credit (Hope or Lifetime Earning). No Student's SSN may be used in Part I (Hope Credit) and Part II (Lifetime Learning Credit). Student's SSN must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
0381	o	Form 8863 -**If any field of a student line in** Part I or Part II**, including statements, is significant then all fields of the student line** must be significant**. Each Hope Credit student line includes** Student's First Name, Student's Last Name, Student's Name Control, Student's SSN**, Qualified Expenses Paid in Current Tax Year, Smaller of Exp Paid in Current TY or $1000, Add Columns c and d, and Enter 1/2 of the Amt in Column e. Each Lifetime Learning Credit student line includes Student's First Name, Student's Last Name, Student's Name Control, Student's SSN, and Qualified Expenses.** (See Part II Record Layouts for Field Numbers. **See Part I Section 8 for Statement Record format).**
0382	o	Form 1040/1040A - If Education Credits (SEQ 0935) is significant, Form 8863 must be present. If Form 8863 is present, **Education Credits (SEQ 0590) on Form 8863 must equal** Education Credits (SEQ 0935) **on Form 1040/1040A**.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0383	o Form 8863 - Each Student's SSN **(SEQ 0035, 0105, 0175, 0275, 0315, 0355) must** equal either the Primary SSN (SEQ 0010), the Secondary SSN (SEQ 0030) or a Dependent SSN (SEQ 0175, 0185, 0195, 0205) **on Form 1040/1040A**.
0384	o Form 1040/1040A – When **Education Credits** (SEQ 0935) is significant, Adjusted Gross Income (SEQ 0750) must be less than **the applicable amount for the Filing Status (SEQ 0130). The applicable amounts are $107,000 for** "Married Filing Joint" **and $53,000 for** "Single", "Head of Household", **and "Qualifying Widow(er)".**
	o **When Filing Status (SEQ 0130) is "Married Filing Separate", Education Credits (SEQ 0935) cannot be claimed.**
0385	o Form 8863 - **The following limits apply to each Hope Credit student in Part I.** Qualified Expenses Paid in the Current Tax Year (SEQ 0040, 0110, 0180 **statement**) **cannot exceed** $2000. **Smaller of Exp Paid in Current TY or $1000 (SEQ 0050, 0120, 0190, statement) cannot exceed $1000. Enter 1/2 of the Amt in Column e (SEQ 0070, 0140, 0210, statement) cannot exceed $1500.**
0386	o Form 1040/1040A - When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ 0628) is more than $130,000 for "Married Filing Joint" or is more than $65,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ 0628) is not allowed.
0387	o Form 8863 – **Tentative Hope** Credit (SEQ 0240) cannot exceed **an amount equal to $1500 multiplied by the number of Hope Credit students in Part I. If the number of** Hope Credit **students is zero, Tentative Hope** Credit (SEQ 0240) **cannot be positive**.
	o **Tentative** Lifetime Learning Credit (SEQ 0470) cannot exceed $2000 **regardless of the number of Lifetime Learning Credit students. If the number of Lifetime Learning Credit students is zero, Tentative** Lifetime Learning Credit (SEQ 0470) **cannot be positive**.
	o Education Credits (**SEQ 0590**) cannot exceed **the sum of Tentative Hope** Credit (SEQ 0240) and **Tentative** Lifetime Learning Credit (SEQ 0470).
0388	o Form 1040/1040A - When Student Loan Interest Deduction (SEQ 0628) is significant, the filing status cannot equal "Married Filing Separately".
0389	o Form 1040/1040A - Student Loan Interest Deduction (SEQ 0628) must not exceed $2,500**.**
0390	o Schedule J – Amount from Line 6 (SEQ 0100) must equal One-third Elected Farm Income (SEQ 0060).
	o One-third Elected Farm Income (SEQ 0140) must equal One-third Elected Farm Income (SEQ 0060).

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0391	o Schedule J – The following fields must contain an amount greater than or equal to zero: SEQ 0040, SEQ 0060, SEQ 0070, SEQ 0080, SEQ 0120, SEQ 0160, SEQ 0180, SEQ 0190, SEQ 0200, and SEQ 0210.
0392	o Schedule J – Taxable Income (SEQ 0010) must equal Taxable Income (SEQ 0820) of Form 1040.
0393	o Schedule J - When Add Lines 4, 8, 12, and 16 (SEQ 0170) is greater than zero, then one of the following fields must be greater than zero: Tax on Line 3 (SEQ 0040) or Tax on Line 7 (SEQ 0080) or Tax on Line 11 (SEQ 0120) or Tax on Line 15 (SEQ 0160).
0394	o RESERVED
0395	o Form Payment - Primary SSN (SEQ 0010) must equal Primary SSN (SEQ 0010) of the Tax Form.
	o When Filing Status (SEQ 0130) equals "2", Secondary SSN (SEQ 0020) must equal Secondary SSN (SEQ 0030) of the Tax Form.
0396	o Form Payment - Routing Transit Number (SEQ 0030) (RTN) must contain numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transit Number validation.
	o Bank Account Number (SEQ 0040) must be present, must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros or all blanks.
	o Type of Account (SEQ 0050) must equal "1" or "2".
0397	o Form Payment – (Balance Due Payments) When the return is transmitted to the IRS on or before April 1**7** of the current processing year, the Requested Payment Date (SEQ 0080) cannot be later than April 1**7**.
	o When the return is transmitted to IRS after April 1**7**, the Requested Payment Date (SEQ 0080) cannot be later than the current processing date.
	o The year of the Requested Payment Date (SEQ 0080) must equal the current processing year.
	o The Requested Payment Date cannot be prior to the current processing date minus five days.

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0398	o Form Payment (Estimated Payments) – The Requested Payment Date (SEQ 0080) must be one of the following: 200**6**041**7** or 200**6**0615, or 200**6**0915.
	o If the process date **is prior** to April 2**5th** of the current processing year, the Requested Payment Date (SEQ 0080) must be 200**6**041**7**, or 200**6**0615, or 200**6**0915.
	o If the process date is April 2**5, 2006** through June 22, 200**6** of the current processing year, the Requested Payment Date (SEQ 0080) must be 200**6**0615, or 200**6**0915.
	o If the **current** process date is June 23, 200**6** through September 22, 200**6** of the current processing year, the Requested Payment Date (SEQ 0080) must be 200**6**0915.
	o The process date cannot be greater than September 22, 200**6**.
	o The year of the Requested Payment Date (SEQ 0080) must equal the current processing year.
0399	o State Record (State Only Returns) – The Primary SSN (SEQ 0010) must match the Primary SSN (SEQ 0010) of Form 1040.
0400	o State Record – The Generic Record must be present in the state data packet.
	o An Unformatted Record was present without the Generic Record, or the Unformatted Record preceded the Generic Record.
0401	o State Record – The State Code (SEQ 0010) in the Header Section of the Generic Record must be valid for the processing service center.
	o The State Code must be consistent throughout Generic and associated Unformatted Records for the return.
0402	o State Record – All "Required Entry" fields in the Entity Section of the Generic Record (SEQ 0060, 0075, 0085, 0095, 0100) must be present.
0403	o State Record – Any entry present in the Consistency Section of the Generic Record must equal the corresponding federal Tax Form entry.
0404	o State Record – The DCN (SEQ 0020) of the Generic Record must equal the DCN of the federal Tax Form.
	o The DCN (SEQ 0020) of the Generic Record must equal the DCN (SEQ 0020) of the Unformatted Record.
0405	o State Record Form W-2 – Each Form W-2 associated with a State Record must contain a valid State Abbreviation in State Name (SEQ 0370, 0440, 0490, 0540) when there is a significant entry in State Income Tax (SEQ 0400, 0470, 0520, 0570).

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0406	o The **first two-digits** contained in the EFIN of Originator (SEQ 0008b) must be valid for the Processing Site (SEQ 0040) of the TRANS Record A (TRANA) of the transmission.
	o Exception: A **valid two-digit EFIN Prefix Code is permitted, if not assigned to a processing site,** when State Data is present; or when Processing Site equals "G" (Philadelphia) and at least one of the following is present: Form 2555, Form 2555-EZ, Form 4563, Form 5074, Form 8689, Form 8833, **Form 8854**, Form 8891 and/or Form W-2GU; an Address Ind (SEQ 0097) of the Tax Form equal to "3"; a State Abbreviation (SEQ 0087) of the Tax Form equal to "AS", "GU", "MP", "PR", or "VI".
0407	o State Record – The Return Sequence Number (RSN) (SEQ 0023) of the Generic Record must equal the RSN of the Federal Tax Form.
0408	o State Record – When Online-State-Return (SEQ 0049) of the Generic Record is equal to "O", the Transmission Type Code (SEQ 0170) of the TRANS Record A (TRANA) must equal "O", and vice versa.
0409	o Tax Form – When Foreign Employer Compensation Literal (SEQ 0378) equals "FEC", then Foreign Employer Compensation Total (SEQ 0379) must be significant and the FEC Record must be present.
	o When the FEC Record is present, then Foreign Employer Compensation Literal (SEQ 0378) must equal "FEC" and Foreign Employer Compensation Total (SEQ 0379) must be significant.
0410	o State Only Record – If the RTN is present, it must be present on the Financial Organization Master File (FOMF).
0411	o FEC Record – The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Primary SSN (SEQ 0010) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Primary Name Control (SEQ 0050) of the Tax Form or The SSN or ITIN of Employee of Foreign Employer (SEQ 0010) must match the Secondary SSN (SEQ 0030) of the Tax Form and the Employee Name Control (SEQ 0020) must match the Spouse's Name Control (SEQ 0055) of the Tax Form.
0412	o FEC Record – The following fields must be significant: Street Address (SEQ 0050) and City (SEQ 0060), and The following fields must be significant: State Abbreviation (SEQ 0070) and Zip Code (SEQ 0080) or Foreign Country (SEQ 0110).
0413	o FEC Record – The Foreign Employer's Name (SEQ 0140) and the Foreign Employer's Street Address (SEQ 0160), Foreign Employer's City (SEQ 0170), and Foreign Employer's Country (SEQ 0200) must be significant.
0414	o FEC Record – The Country Code (SEQ 0130) must be significant and either equal to a valid Country Code or "US".

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0415	o FEC Record – If Services Performed While Residing in U.S. Yes Ind (SEQ 0120) is equal to "X", then the Country Code (SEQ 0130) must equal "US" and If the Country Code (SEQ 0130) is equal to "US", then Services Performed While Residing in U.S. Yes Ind (SEQ 0120) must equal "X".
0416	o Summary Record – Number of FEC Records (SEQ 0075) must equal the number of FEC Records computed by the IRS.
0417	o Tax Form – If Earned Income Credit (SEQ 1180) is significant, then the FEC Record cannot be present and Foreign Employer Compensation Literal (SEQ 0378) and Foreign Employer Compensation Total (SEQ 0379) must be blank.
0418	o Tax Form – Foreign Employer Compensation Total (SEQ 0379) must equal the total of Foreign Employer Compensation Amount (SEQ 0220) from the FEC Record(s).
0419	o State Record – If Address Ind (SEQ 0097) on the Tax Return is equal to "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098); and the following fields cannot be present: Street Address (SEQ 0080), City (SEQ 0085), State Abbreviation (SEQ 0095) and Zip Code (SEQ 0100).
	o If Address Ind (SEQ 0097) on the Tax Return is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0077), Foreign City, State or Province, Postal Code (SEQ 0087), and Foreign Country (SEQ 0098).
0420	o Form 1040 – When Form 4136 Block (SEQ 1205) is equal to "X", Form 4136 must be present, and vice versa.
0421	o RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0422	o Form 4136 – When any of the "amount of credit" fields is greater than zero, then at least one of the associated "gallons" fields must be significant. For example:
	o When Nontaxable Use of Gasoline Credit Amount (SEQ 0070) is greater than zero, at least one of the following must be significant: SEQ 0010 or 0020 or 0040.
	o -| -| -|
	o -| -| -|
	o -| -| -|
	o When Nontaxable Use of Commercial Aviation Gas Tax Credit Amt (SEQ 0180) is greater than zero, then Commercial Aviation Gasoline Gallons (SEQ 0170) must be significant.
	o When Nontaxable Use of Aviation Gas Tax Credit Amount (SEQ 0230) is greater than zero, then **Nontaxable Use Aviation Gasoline Gallons** (SEQ 0200) must be significant. -|
	o When Nontaxable Use of Diesel Fuel Credit Amount (SEQ 0300) is greater than zero, then **Nontaxable Use of Diesel Fuel Gallons** (SEQ 0270) must be significant. -|
	o When Nontaxable Diesel Fuel Train Use Credit Amount (SEQ 0320) is greater than zero, then Diesel Fuel Train Use Gallons (SEQ 0310) **or Diesel Fuel Train Use End 2005 Gallons (SEQ 0315)** | must be significant.
	o When Diesel Fuel Certain Intercity and Local Bus Use Credit Amount (SEQ 0340) is greater than zero, then Diesel Fuel Certain Intercity and Local Bus Use Gallons (SEQ 0330) must be significant.
	o When Nontaxable Use of Kerosene Credit Amount (SEQ **0395**) is greater than zero, then SEQ 0380 **(Nontaxable Use of Kerosene Gallons**) must be significant. -|
	o **When Kerosene Use in Buses Credit Amount (SEQ 0410) is greater than zero, then Kerosene Use in Buses Gallons (SEQ 0400) must be significant.** |
	o When Nontaxable Use of Aviation Fuel Tax Credit Amount (SEQ **0423**) is greater than zero, then Nontaxable Use of Aviation Fuel Gallons – 2 (SEQ **0421**) must be significant. |

ERC	DESCRIPTION
0422	o continued
	o When Sales by Vendors of Undyed Diesel Credit Amount (SEQ **0439**) is greater than zero, then at least one of the following must be significant: (SEQ **0435** or **0437**).
	o When Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 0680) is greater than zero, then at least one of the following must be significant: (SEQ 0650, 0660, or 0670).
	o When Use of L**PG** in Certain Intercity Buses Credit Amt (SEQ **0890**) is greater than zero, then Certain Intercity and Local Buses Gallons (SEQ **0880**) must be significant.
	o When Use of **LPG** in Qualified Local & School Buses (SEQ **0910**) is greater than zero, then Qualified Local and School Buses Gallons (SEQ **0900**) must be significant.
	o
	o **When Commercial Aviation Kerosene Amount (SEQ 0417) is greater than zero, then Commercial Aviation Kerosene Gallons (SEQ 0415) must be significant.**
	o **When AGK Use in Foreign Trade Credit Amount (SEQ 0427) is greater than zero, then AGK Use in Foreign Trade Gallons (SEQ 0425) must be significant.**
	o **When Use Undyed Diesel Intercity Buses Amount (SEQ 0445) is greater than zero, then Use Undyed Diesel Intercity Buses Gallons (SEQ 0443) must be significant.**
	o **When Undyed Kerosene Use in Certain Buses Amount (SEQ 0695) is greater than zero, then Undyed Kerosene Use in Certain Buses Gallons (SEQ 0685) must be significant.**
	o **When AGK Used in Commercial Aviation Amount (SEQ 0725) is greater than zero, then AGK Used in Commercial Aviation Gallons (SEQ 0715) must be significant.**
	o **When AGK Noncommercial Use Amount (SEQ 0775) is greater than zero, then AGK Other Nontaxable Use Gallons (SEQ 0745) or AGK Use on Farm Gallons (SEQ 0755) or AGK Use by Government Gallons (SEQ 0765) must be significant.**
	o **When Use by Nonprofit Amount (SEQ 0805) is greater than zero, then Use by Nonprofit Gallons (SEQ 0795) must be significant.**
	o **When Use by State or Local Government Amount (SEQ 0825) is greater than zero, then Uses by State or Local Government Gallons (SEQ 0815) must be significant.**

ERC	DESCRIPTION
0422	o **continued**
	o **When Use AG by Nonprofit Amount (SEQ 0850) is greater than zero, then Use AG by Nonprofit Gallons (SEQ 0840) must be significant.**
	o **When Use AG by Government Amount (SEQ 0870) is greater than zero, then Use AG by Government Gallons (SEQ 0860) must be significant.**
	o **When LPG Other Nontaxable Use Amount (SEQ 0940) is greater than zero, then LPG Other Nontaxable Use Gallons (SEQ 0930) must be significant.**
	o **When Alcohol Mixtures Ethanol Amount (SEQ 0970) is greater than zero, then Alcohol Mixtures Ethanol Gallons (SEQ 0960) must be significant.**
	o **When Alcohol Mixtures Other Than Ethanol Amount (SEQ 0990) is greater than zero, then Alcohol Mixtures Other Than Ethanol Gallons (SEQ 0980) must be significant.**
	o **When Biodiesel Mix Amount (SEQ 1020) is greater than zero, then Biodiesel Mix Gallons (SEQ 1010) must be significant.**
	o **When Agri-biodiesel Mix Amount (SEQ 1040) is greater than zero, then Agri-biodiesel Mix Gallons (SEQ 1030) must be significant.**
0423	o Form 4136 – If Evidence of Dyed Diesel Fuel Exception Box (SEQ 0250) equals "X", Evidence of Dyed Diesel Fuel Explanation (SEQ 0240) must equal "STMbnn" and vice versa.
0424	o Form 4136 – If Evidence of Dyed Diesel Fuel Exception Box (SEQ **0433**) equals "X", then the Evidence of Dyed Diesel Fuel Explanation (SEQ **0431**) must equal "STMbnn" and the Undyed Diesel Fuel UV Registration No (SEQ **0429**) must be significant.
	o If Evidence of Dyed Diesel Fuel Explanation (SEQ **0431**) equal "STMbnn", then the Evidence of Dyed Diesel Fuel Exception Box (SEQ **0433**) must equal "X", and the Undyed Diesel Fuel UV Registration No (SEQ **0429**) must be significant.
	o If Evidence of Dyed Kerosene Exception Box (SEQ 0640) equals "X", then Evidence of Dyed Kerosene Explanation (SEQ 0630) must equal "STMbnn" and Undyed Kerosene UV Registration No (SEQ 0610), **must be significant**.
	o If Evidence of Dyed Kerosene Explanation (SEQ 0630) equals "STMbnn", then Evidence of Dyed Kerosene Exception Box (SEQ 0640) must equal "X", and Undyed Kerosene UV Registration No (SEQ 0610) **must be significant**.
	o Note: For Error Code 0424 only; when both an Explanation and the Exception Box are met, then there must be a Registration Number.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0425	o Form 4136 – If Total Income Tax Credit Amount (SEQ **1050**) is significant, then at least one of the "credit amounts" (SEQ 0070, 0180, 0230, 0300, 0320, 0340, 0410, **0417**, **0423**, **0427**, **0439**, **0445**, 0680, **0695**, **0725**, **0775, 0805, 0825, 0850, 0870, 0890, 0910, 0940, 0970, 0990, 1020, or 1040**) must be significant.
0426	o Form 1040 – Other Payments (SEQ 1210) must equal the total of Tax Paid by Regulated Investment Company (SEQ 0230) from Form 2439 plus Total Income Tax Credit Amount (SEQ 0820) from Form 4136 plus Health Coverage Tax Credit (SEQ 0250) from Form 8885.
0427	o Form 4136 – When any of the "gallons" fields is greater than zero, then the associated "type of use" field must be significant. For example:
	o When Nontaxable Use of Gasoline Gallons (SEQ 0040) is greater than zero, then Nontaxable Use of Gasoline Type (SEQ 0030) must be significant.
	o When Nontaxable Use of Aviation Gasoline Gallons (SEQ 0200) is greater than zero, then Nontaxable Use of Aviation Gasoline Type (SEQ 0190) must be significant.
	o When Nontaxable Use of Diesel Fuel Gallons (SEQ 0270) is greater than zero, then Nontaxable Use of Diesel Fuel Type (SEQ 0260) must be significant.
	o When Nontaxable Use of Kerosene Gallons (SEQ 0380 or 0400) is greater than zero, then Nontaxable Use of Kerosene Type (SEQ 0370) must be significant.
	o When Nontaxable Use of Aviation Fuel Gallons (SEQ **0421** or **0425**) is greater than zero, then Nontaxable Use of Aviation Fuel Type (SEQ **0419**) must be significant.
	o **When AGK Other Nontaxable Use Gallons (SEQ 0745) or AGK Use on Farm Gallons (SEQ 0755) or AGK Use by Government Gallons (SEQ 0765) is greater than zero, then AGK Other Nontaxable Use Type (SEQ 0735) must be significant.**
	o **When LPG Other Nontaxable Use Gallons (SEQ 0930) is greater than zero, then LPG Other Nontaxable Use Type (SEQ 0920) must be significant.**

0428-0429 RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0430	o State Record - If State Abbreviation (SEQ 0095) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind SEQ (0097) on the State Only 1040 equals "3" it must be processed at Philadelphia.
0431	o RESERVED
0432	o Form 8271 – When Form 8271 is present, one of the following Tax Shelter group items must be present on the first occurrence: Tax Shelter Name – 1 (SEQ 0030) or Tax Shelter Registration Number –1 (SEQ 0040) or Name of Person Who Applied for Registration –1 (SEQ 0050) or Tax Shelter Identifying Number –1 (SEQ 0060).
0433-0434	RESERVED
0435	o Form 8582-CR - When Multiply Line 11 by 50% (SEQ 0200) is significant, it cannot be greater then $25,000.
	o When Multiply Line 23 by 50% (SEQ 0330) is significant, it cannot be greater then $25,000.
0436	o Form 8582-CR - When Special Allowance for Rental Activity (SEQ 0210) is significant, Form 8582 must be present.
	o When Special Allowance for Rental Activity (SEQ 0340) is significant, Form 8582 must be present.
0437	o Form 8582-CR – Modified Adjusted Gross Income (SEQ 0310) cannot be less than zero.
0438	o Summary Record – For Online Returns, the IP Address (SEQ 0190) cannot contain an IPv4 address where any of its 4 parts is not a number from 0 to 255 and there are not 3 periods.
0439	o If the Transmission Type Code (SEQ 0170) of the TRANA Record is equal to "O", the following fields must be significant: IP Address (SEQ 0190), IP Date (SEQ 0200), IP Time (SEQ 0210) and IP Time Zone (SEQ 0215).
0440	o RESERVED
0441	o Summary Record - For Online Returns, IP Address (SEQ 0190) cannot contain an IPv6 address where any of its 8 parts is not a number from 0 to FFFF (hexadecimal) and there are not 7 colons.
0442-0445	RESERVED
0446	o Form 4136 – When Undyed Diesel Fuel UV Registration No (SEQ **0429**) is present, then Use of Undyed Diesel for Farming Purpose Gallons (SEQ **0435**) or Use of Undyed Diesel by State or Local Gov Gallons (SEQ **0437**) must be present, and vice versa.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0447	o Form 4136 – When Undyed Kerosene UV Registration No (SEQ 0610) is present, then Use of Undyed Kerosene for Farming Purpose Gallons (SEQ 0650) or Use of Undyed Kero by State or Local Gov Gallons (SEQ 0660) must be present, and vice versa.
	o **When Aviation Grade Kerosene UV Registration No. (SEQ 0705) is significant, then AGK Used in Commercial Aviation Gallons (SEQ 0715) or AGK Other Nontaxable Use Gallons (SEQ 0745) or AGK Use on Farm Gallons (SEQ 0755) or AGK Use by Government (SEQ 0765) must be significant and vice versa.**
	o **When Ultimate Vendors of Gasoline Registration No. (SEQ 0785) is significant, then Use by Nonprofit Gallons (SEQ 0795) or Use by State or Local Government Gallons (SEQ 0815) must be significant and vice versa.**
	o **When Vendors of Aviation Gas Registration No. (SEQ 0830) is significant, then Use AG by Nonprofit Gallons (SEQ 0840) or Use AG by Government Gallons (SEQ 0860) must be significant and vice versa.**
	o **When Alcohol Fuel Mixture Registration No. (SEQ 0950) is significant, then Alcohol Mixtures Ethanol Gallons (SEQ 0960) or Alcohol Mixtures Other Than Ethanol Gallons (SEQ 0980) must be significant and vice versa.**
	o **When Biodiesel Mixture Registration No. (SEQ 1000) is significant, then Biodiesel Mix Gallons (SEQ 1010) or Agri-biodiesel Mix Gallons (SEQ 1030) must be significant and vice versa.**
0448	RESERVED
0449	o Form 8606 - The "Qualified First-Time Homebuyer Distr" (SEQ 0353) can not be greater than $10,000.
0450	o Form 8606 – Nondeductible IRA Name (SEQ 0009) and SSN of Taxpayer with IRAs (SEQ 0010) must be significant.
0451	o Form 8606 – Nondeductible IRA Name (SEQ 0009) must contain a less-than sign immediately preceding the last name. If the name includes a suffix, another less-than sign is entered between the last name and the suffix. Allowable characters are: Alpha, hyphen (-), less-than (<), and space.
	o Nondeductible IRA Name (SEQ 0009) cannot contain the following: Two or more consecutive embedded spaces, a space or less-than sign in the first position, a less-than sign in the last position, more than two less-than signs, a space preceding or following a less-than sign.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0452	o Form 2555/2555EZ – When only one Form 2555/2555EZ is present, SSN **of Taxpayer with Foreign Earned Income** (SEQ 0007) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
	o When two Forms 2555/2555EZ are present, SSN **of Taxpayer with Foreign Earned Income** (SEQ 0007) of the first Form 2555/2555EZ must equal Primary SSN (SEQ 0010) of Form 1040 and SSN **of Taxpayer with Foreign Earned Income** (SEQ 0007) of the second Form 2555/2555EZ must equal Secondary SSN (SEQ 0030) of Form 1040. One occurrence of either Form 2555 or Form 2555EZ can be present for the Primary SSN (SEQ 0010). One occurrence of either Form 2555 or Form 2555EZ can be present for the Secondary SSN (SEQ 0030).
0453	o Form 2555EZ – Total Foreign Earned Income (SEQ 1210) cannot exceed $80,000.
0454	o Form 1040 – Earned Income Credit (SEQ 1180) cannot be significant when Form 2555 or Form 2555EZ is present.
0455	o Form 2555 – Foreign Earned Income Exclusion (SEQ 1220) cannot exceed Foreign Earned Income (SEQ 1050). Foreign Earned Income Repeated (SEQ 1070) must equal Foreign Earned Income (SEQ 1050).
	o Form 2555EZ – Max. Of Foreign Earned Inc. Exclusion (SEQ 1260) cannot exceed $80,000 Total Foreign Earned Income (SEQ 1210).
0456	o Form 1040 – When Housing/Foreign Earned Income Exclusion Literal (SEQ 0574) equals "FORM 2555", Form 2555 must be present.
	o When Housing/Foreign Earned Income Exclusion Literal (SEQ 0574) equals "FORM 2555-EZ", Form 2555EZ must be present.
0457	o Form 1040 – The absolute value of Housing/Foreign Earned Income Exclusion Amount (SEQ 0577) must equal the total of the following fields: Max. of Housing and Foreign Earned Inc. Exclusions (SEQ 1260) from Form 2555(s) plus Max. of Foreign Earned Inc. Exclusion (SEQ 1260) from Form(s) 2555EZ.
0458	o Form 1040 – When Other Adjustments Literal (SEQ 0720) equals "FORM 2555", Form 2555 must be present.
0459	o Form 1040 – If Other Adjustments Literal (SEQ 0720) equals "FORM 2555", then Other Adjustment Amount (SEQ 0730) must equal Total Housing Deduction (SEQ 1310) from Form(s) 2555.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0460	o Form 2555/2555-EZ – Taxpayers must qualify for the Foreign Exclusion under the Bona Fide Residence or Physical Presence test. Both tests will be verified prior to the return being accepted. This Error Reject Code will be set in any case where the taxpayer did not qualify under either of the tests.
	o Form 2555 – When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 0225) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began (SEQ 0220) must equal 0101 of the current tax year or must be prior to the current tax year or When Date Bona Fide Residence Ended (SEQ 0225) is prior to 1231 of the current tax year (i.e., 200**5**1031), then Date Bona Fide Residence Began (SEQ 0220) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 200**4**0101).
	o Form 2555 – When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 0530) and Physical Presence Test Through (SEQ 0540) minus the total of Number of Days in US on Business – 1 through – 4 (SEQ 0610, 0670, 0730, 0790) must be at least 330 days.
	o Form 2555EZ – When the taxpayer is qualifying under Bona Fide Residence: When Date Bona Fide Residence Ended (SEQ 0040) is equal to 1231 of the current tax year or is equal to "CONTINUE", then Date Bona Fide Residence Began (SEQ 0030) must equal 0101 of the current tax year or must be prior to the current tax year or When Date Bona Fide Residence Ended (SEQ 0040) is prior to 1231 of the current tax year (i.e., 200**5**1031), then Date Bona Fide Residence Began (SEQ 0030) must equal 0101 of the previous tax year or earlier than the previous tax year (i.e., 200**4**0101).
	o Form 2555EZ – When the taxpayer is qualifying under Physical Presence: The difference, in number of days, between Physical Presence Test From (SEQ 0070) and Physical Presence Test Through (SEQ 0080) minus the total of Number of Days in US on Business – 1 through – 9 (SEQ 0310, 0350, 0390, 0430, 0470, 0510, 0550, 0590, 0630) must be at least 330 days.
0461	o Form 2555 – Statement to Authorities – Yes (SEQ 0300) and Req'd to Pay Income Tax – No (SEQ 0330) cannot both be significant.
0462	o Form 2555 – If No Travel Statement (SEQ 0560) is significant, then the following fields cannot be significant: Country Name (SEQ 0570), Arrival Date (SEQ 0580), Departure Date (SEQ 0590), Full Days in Country (SEQ 0600), Number of Days in US on Business (SEQ 0610), and Income Earned in the US on Business (SEQ 0620).

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0463	o Form 2555 – **Taxpayer** Foreign **Street** Address (SEQ **0011**), **Taxpayer Foreign City (SEQ 0012)**, **and Taxpayer Foreign Country (SEQ 0015**) must be significant. Country Code (SEQ **0018**) must be significant and equal to a valid Country code.
	o Form 2555EZ – **Taxpayer** Foreign **Street** Address (SEQ **0111**), **Taxpayer Foreign City (SEQ 0112)**, **and Taxpayer Foreign Country (SEQ 0115**) must be significant. Country Code (SEQ **0118**) must be significant and equal to a valid Country code.
	o Refer to Attachment 10 for Country Codes.
0464	o Form 2555 – If Separate Foreign Residence – Yes (SEQ 0170) is significant, then Yes – City & Country of Foreign Residence (SEQ 0190) and Number of Days at That Address (SEQ 0200) must be significant.
0465	o Form 2555 – Housing Exclusion (SEQ 1140) cannot be greater than Employer-Provided Amounts (SEQ 1120).
0466	o Form 2555 – Total Housing and Foreign Earned Income Exclusions (SEQ 1230) must equal the total of Housing Exclusion (SEQ 1140) plus Foreign Earned Income Exclusion (SEQ 1220).
0467	o Form 2555EZ – If Bona Fide Residence – Yes (SEQ 0010) is significant, then Date Bona Fide Residence Began (SEQ 0030) and Date Bona Fide Residence Ended (SEQ 0040) must be significant.
0468	o Form 2555EZ – If Physically Present – Yes (SEQ 0050) is significant, then Physical Presence Test From (SEQ 0070) and Physical Presence Test Through (SEQ 0080) must be significant.
0469	o Form 2555EZ – Tax Home Test – Yes (SEQ 0090) must be significant.
0470	o Form 2555EZ – For each of the following, only one box can equal "X": Bona Fide Residence – Yes (SEQ 0010) or Bona Fide Residence – No (SEQ 0020); Physically Present – Yes (SEQ 0050) or Physically Present – No (SEQ 0060); Revoked Exclusions – Yes (SEQ 0220) or Revoked Exclusions – No (SEQ 0230).
	o If no Form 2555/2555EZ Box (SEQ 0210) is checked, then Revoked Exclusions -Yes (SEQ 0220) and Revoked Exclusions - No (SEQ 0230) should not be significant.
0471	o Form 2555 – Part II or Part III must be present, but not both.
0472	o Form 2555/2555EZ – Must be processed at the Philadelphia Submission Processing Center.
0473-0474	RESERVED
0475	o RESERVED
0476	o Schedule EIC – The following fields cannot equal "X": Disabled "No" Box – 1 (SEQ 0045) or Disabled "No" Box – 2 (SEQ 0115).
0477-0479	RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0480	o Form 8839 – When Identifying Number Child (SEQ 0080, 0160) is significant, it must be within the valid ranges of SSN/ITIN/ATIN's. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
0481	o Form 8839 – Eligible Child First Name – 1 (SEQ 0010), Eligible Child Last Name – 1 (SEQ 0020), Eligible Child Name Control – 1 (SEQ 0030), Year of Birth – 1 (SEQ 0040), and Identifying Number Child – 1 (SEQ 0080) must be significant.
	o If any field of the following "eligible child group" is significant, then all fields in that group must be significant: Eligible Child First Name (SEQ 0010, 0090); Eligible Child Last Name (SEQ 0020, 0100); Eligible Child Name Control (SEQ 0030, 0110); Year of Birth (SEQ 0040, 0120); and Identifying Number Child (SEQ 0080, 0160).
	o Eligible Child Name Control (SEQ 0030, 0110) must be in the correct format. See Section 7.01 for Name Control format.
0482	o Form 8839 – Year of Birth – 1 (SEQ 0040) and Year of Birth – 2 (SEQ 0120) cannot be greater than current tax year.
0483	o Form 8839 – Identifying Number Child (**SEQ 0080**, 0160) cannot equal **another** Identifying Number Child (SEQ 0080, **0160**) **on any occurrence of Form 8839 on the return.** Identifying Number Child (SEQ 0080, **0160**) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.
0484	o Form 8839 – If Year of Birth – 1 or – 2 (SEQ 0040, 0120) is prior to "198**7**", then the corresponding Disabled Over 18 Box – 1 or –2 (SEQ 0049, 0129) must equal "X".
0485	o Form 8839 – Modified AGI (SEQ 0240) must be less than $**199,450** **unless one of the following exceptions applies:**
	o Carryforward of Adoption Credit to Current Year (SEQ 0284) **is significant and Adoption Literal (SEQ 0368) on Form 1040/1040A does not equal "SNE" or "PYAB".**
	o **Adoption Literal (SEQ 0368) on Form 1040/1040A equals "AB" and Adoption Amount (SEQ 0369) is positive.**
0486	o Form 1040/1040A – When Adoption Credit (SEQ 0960) is significant, Form 8839 must be present.
	o **When Adoption Literal (SEQ 0368) equals "AB", "SNE", or "PYAB", Adoption Amount (SEQ 0369) must be significant and page 2 of the first occurrence of Form 8839 must be present.**
0487	o Form 8839 – If Adoption Credit (SEQ 0297) is significant, then it must equal Adoption Credit (SEQ 0960) on Form 1040/1040A.
0488	**o Form 8839 - When more than one Form 8839 is present, only the first occurrence of Form 8839 can contain entries in the following fields: SEQs 0230 through 0297, 0350, and 0380 through 0450.**
0489	o Reserved

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0490	o Summary Record – If Year of the Electronic Postmark Date (SEQ 0260) is present, Year of Electronic Postmark Date must equal the current processing year.
0491	o Summary Record – If one of the three fields is present, then all of the following fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280).
0492	o RESERVED
0493	o Summary Record – Software Identification Number (SEQ 0230) must be present.
0494	o Form 1040 – If Form 8689 Amount (SEQ 1246) is significant, then Form 8689 must be present.
0495	o Form 1040 – If Filing Status (SEQ 0130) is not equal to "2", then only one Form 4563 can be present.
	o Form 1040 – If Filing Status (SEQ 0130) is equal to "2", then two Forms 4563 can be present.
0496	o Form 4563 – When only one Form 4563 is present, Taxpayer SSN (SEQ 0020) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
	o When two Forms 4563 are present, Taxpayer SSN (SEQ 0020) of the first Form 4563 must equal Primary SSN (SEQ 0010) of Form 1040 and Taxpayer SSN (SEQ 0020) of the second Form 4563 must equal Secondary SSN (SEQ 0030) of Form 1040.
0497-0498	RESERVED
0499	o The Employer Identification Number (SEQ 0040) of Form W-2 and/or W-2GU, Payer Identification Number (SEQ 0026) of Form W-2G, and Payer Identification Number (SEQ 0050) of Form 1099-R is invalid for processing an Individual e-filed return.
0500	o Primary SSN (SEQ 0010) and Primary Name Control (SEQ 0050) of the Tax Form must match data from the IRS Master File.
0501	o Qualifying SSN (SEQ 0015, 0085) of Schedule EIC and the corresponding Qualifying Child Name Control (SEQ 0007, 0077) must match data from the IRS Master File.
0502	o Employer Identification Number (SEQ 0040) of Form W-2 and/or W-2GU, Payer Identification Number (SEQ 0026) of Form W-2G, and Payer Identification Number (SEQ 0050) of Form 1099-R and Company or Trust Identification Number (SEQ 0120) of Form 2439 must match data from the IRS Master File. Note: Form 1099-R is ONLY required when federal income tax is withheld.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0503	o Secondary SSN (SEQ 0030) and Spouse's Name Control (SEQ 0055) of the Tax Form must match data from the IRS Master File or If filing status (SEQ 0130) is equal to "4" and Exempt Spouse (SEQ 0163) is equal to "X", then the Spouse SSN (SEQ 0030) and Exempt Spouse Name Control (SEQ 0165) must match data from the IRS Master File.
0504	o Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A and corresponding Dependent Name Control (SEQ 0172, 0182, 0192, 0202) must match data from the IRS Master File.
0505	o Employer Identification Number (SEQ 0040) of Form W-2 and/or W-2GU, or Payer Identification Number (SEQ 0026) of Form W-2G, or Payer Identification Number (SEQ 0050) of Form 1099-R or Company/Trust Identification Number (SEQ 0120) of Form 2439 was issued in the current processing year.
0506	o Qualifying SSN (SEQ 0015, 0085) of Schedule EIC was previously used for the same purpose.
0507	o Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A was previously used for the same purpose.
0508	o Primary SSN (SEQ 0010) has been used as a Secondary SSN (SEQ 0030) on another return with filing status 2 - Married filing joint status (SEQ 0130) or with filing status 4 – Head of Household and Exempt Spouse (SEQ 0163) equals to "X"; or Secondary SSN (SEQ 0030) has been used as a Primary SSN (SEQ 0010) on another return.
0509	o Secondary SSN (SEQ 0030) was previously used as a Dependent's SSN or as a Schedule EIC Qualifying SSN on a previous or current return; or Dependent's SSN was used as a Secondary SSN on a previous or current return; or Schedule EIC Qualifying SSN was used as a Secondary SSN on a current or previous return.
0510	o Primary SSN (SEQ 0010) and/or Secondary SSN (SEQ 0030) where the SSN was claimed as an exemption (SEQ 0160) on the return and was also used as a Dependent's SSN (SEQ 0175, 0185, 0195, 0205) on another return or **the dependent's SSN has been used on another return as a Primary or Secondary SSN.**
0511	o Primary SSN (SEQ 0010) was used with the Filing Status (SEQ 0130) other than "3" or "4", and was also used as a Secondary SSN (SEQ 0030) on another return with filing status value "3".
0512	o **Form 8863 -** Student's Name Control (SEQ 0030, 0100, 0170, 0270, 0310, 0350) and corresponding Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) must match data from the IRS Master File.
0513	o Secondary SSN (SEQ 0030) was used as a Secondary SSN more than once.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0514	o Insured Name Control (SEQ 0295) and Insured SSN (SEQ 0310) of Form 8853 must match data from the IRS Master File.
0515	o Primary SSN (SEQ 0010) was used as a Primary SSN more than once.
0516	o Primary SSN (SEQ 0010) and the Primary Name Control (SEQ 0050) of the State-Only 1040 Return must match data from the IRS Master File.
0517	o Secondary SSN (SEQ 0030) and the Secondary Name Control (SEQ 0055) of the State-Only 1040 Return must match data from the IRS Master File or If filing status (SEQ 0130) is equal to "4" and Exempt Spouse (SEQ 0163) is equal to "X", then the Spouse SSN (SEQ 0030) and Exempt Spouse Name Control (SEQ 0165) must match data from the IRS Master File.
0518	o Form 1310 – The Name Control of Person Claiming Refund (SEQ 0050) and the SSN of Person Claiming Refund (SEQ 0070) must match data from the IRS Master File.
0519	o Form 8697 - Employer Identification Number of Entity (SEQ 0150) and Employee Name Control (SEQ 0155) on Form 8697, must match data from the IRS Master File.
0520	o Employer Name Control (SEQ 0015) and Employer Identification Number (SEQ 0030) of Schedule H must match data from the IRS Master File.
0521	o Year of Birth for the following cannot equal the current processing year: Primary SSN (SEQ 0010) and Secondary SSN (SEQ 0030) of the Tax Form; Dependent's SSN (SEQ 0175, 0185, 0195, 0205) of Form 1040/1040A; Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN - 2 (SEQ 0085) of Schedule EIC, **and Child's SSN (SEQ 0040, 0090, 0140, 0190) of Form 8901.**

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0522	o Primary Date of Birth (SEQ 0010) in the Authentication Record of an Online Return does not match data from the IRS Master File. o **Exceptions**: Primary Date of Birth is not required when the Primary Date of Death (SEQ 0020) on Form 1040/A/EZ is significant AND the filing status is MFJ. o **When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", then the Primary Date of Birth (SEQ 0010) in the Authentication Record of an Online Return is not required.**
0523	o Spouse Date of Birth (SEQ 0040) in the Authentication Record of an Online Return does not match data from the IRS Master File. o **Exceptions**: Spouse Date of Birth is not required when the Secondary Date of Death (SEQ 0040) on Form 1040/A/EZ is significant. o **When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", then the Spouse Date of Birth (SEQ 0040) in the Authentication Record of an Online Return is not required.**
0524	o Qualifying Person Name Control - 1, - 2 (SEQ 0120, 0221) and Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441/Schedule 2 do not match data from the IRS Master File.
0525	o Eligible Child Name Control - 1, - 2 (SEQ 0030, 0110) and Identifying Number Child - 1, - 2 (SEQ 0080, 0160) of Form 8839 do not match data from the IRS Master File.
0526	o Qualifying Person SSN - 1, - 2 (SEQ 0214, 0223) of Form 2441/Schedule 2 was previously used for same purpose.
0527	o Identifying Number Child - 1, - 2 (SEQ 0080, 0160) of Form 8839 was previously used for same purpose.
0528	o **Form 8863 -** Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) was previously used to claim Education Credit on another tax return.
0529	o Declaration Control Number (DCN) (SEQ 0008) of the Tax Return Record Identification Page 1 cannot duplicate a DCN on a previously accepted electronic return for the current processing year.
0530	o RESERVED
0531	o Form 1040/1040A/1040EZ – A Date of Death is present on IRS records for the Primary SSN (SEQ 0010).

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION
0532	o	Form 1040/A/EZ – A Date of Death is present on IRS records for the Secondary SSN (SEQ 0030).
0533	o	Form 1040/1040A – A Date of Death is present on IRS records for one or more of the Dependents SSN (SEQ +0175, 0185, 0195, 0205 and/or statement records).
0534	o	Schedule EIC – A Date of Death is present on IRS records for the Qualifying Child (ren) SSN (SEQ 0015, 0085).
0535	**o**	**Schedule EIC - Qualifying SSN (SEQ 0015, 0085) of Schedule EIC and the corresponding Year of Birth (SEQ 0020, 0090) must match data received from the Social Security Administration.**
0536	o	RESERVED
0537	o	Form 1040/1040A - Exempt Spouse Name Control (SEQ 0165) and Spouse SSN (SEQ 0030) match data from the IRS Master File.
0538-0539		RESERVED
0540	**o**	**Tax Form – Individuals who have filed returns in a U.S. Possession in the prior year are not eligible to claim Earned Income Tax Credit on electronically filed returns.**
0541-0559		RESERVED
0560	**o**	**Form 8901 - Child's SSN (SEQ 0040, 0090, 0140, 0190) and corresponding Child Name Control (SEQ 0030, 0080, 0130, 0180) must match data from the IRS Master File.**
0561-0562		RESERVED
0563	**o**	**Form 1040/1040A - Dependent's SSN (SEQ 0175, 0185, 0195, 0205) with Eligibility for Child Tax Credit (SEQ 0178, 0188, 0198, 0208) equal to "X" was previously used for child tax credit.**
	o	**Form 8901 - Child's SSN (SEQ 0040, 0090, 0140, 0190) was previously used for child tax credit.**
0564-0565		RESERVED
0566	**o**	**Form 8901 – A Date of Death is present on IRS records for one or more Child's SSN (SEQ 0040, 0090, 0140, 0190).**
0567-0599		RESERVED
0600	o	Tax Form – IRS Master File indicates that the taxpayer must file Form 8862 to Claim Earned Income Credit after disallowance. Form 8862 is missing from the tax return and it is required. Note: The IRS may request additional verification in addition to the completed Form 8862.
0601	o	RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0602 o	Form 8862- Year for Which You Are Filing This Form (SEQ 0010) must equal the current tax year.
0603 o	RESERVED
0604 o	RESERVED
0605 o	RESERVED
0606 o	Tax Form – IRS Master File indicates that the taxpayer is not allowed to claim the Earned Income Credit for this tax year.
0607 o	Form 8866 – If more than one Form 8866 is present, then only the first occurrence of Form 8866 can have significant data in Total Interest Due on Increase (SEQ 0430) or Total Interest to be Refunded on Decrease (SEQ 0440).
0608-0609 RESERVED	
0610 o	Tax Form - If Address Ind (SEQ 0097) is equal to "3" (indicating a foreign country), then the following fields must be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066); and the following fields cannot be present: Name Line 2 (SEQ 0070), Street Address (SEQ 0080), City (SEQ 0083), State Abbreviation (SEQ 0087), and Zip Code (SEQ 0095). If Address Ind (SEQ 0097) is not equal to "3", then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).
0611 o	Tax Form - Foreign Street Address (SEQ 0062) is alphanumeric and cannot have leading or consecutive embedded spaces. The only special characters permitted are space, hyphen (-), and slash (/).
0612 o	Tax Form - Foreign City, State or Province, Postal Code (SEQ 0064) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/).
0613 o	Tax Form - Foreign Country (SEQ 0066) must be left justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alpha characters and spaces. Do not abbreviate the country name.
0614 o	Tax Form - Earned Income Credit (SEQ 1180) cannot be significant when State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR", or "VI", or when Address Ind (SEQ 0097) equals "3".
0615 o	Tax Form - If State Abbreviation (SEQ 0087) equals "AS", "GU", "MP", "PR", or "VI"; or Address Ind (SEQ 0097) equals "3"; or any of the following forms are present: Form 4563, Form 5074, Form 8689, Form 8833, **Form 8854,** Form 8891 and/or Form W-2GU, then the return must be processed at Philadelphia Submission Processing Center.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0616	o Form W-2 – When Employee Address Continuation (SEQ 0105) is significant, then a period (.) must be present in Employee State (SEQ 0113).
	o Form W-2G – When Winner's Address Continuation (SEQ 0143) is significant, then a period (.) must be present in Winners' State (SEQ 0146).
	o Form W-2GU – When Employee Address Continuation (SEQ 0105) is significant, then a period (.) must be present in Employee State (SEQ 0113).
	o Form 1099R – When Recipient's Address Continuation (SEQ 0080) is significant, then a period (.) must be present in Recipient's State (SEQ 0092).
0617	o RESERVED
0618	**o When Form 8379 is present, all of the following must be true. Filing Status (SEQ 0130) of the tax form must equal "2".**
0619	o Form 8379 – First Injured Spouse Box (SEQ 0030) and Second Injured Spouse Box (SEQ 0060) cannot both equal "X" and cannot both equal blank.
0620	o Form 8379 – When Form 8379 is present, the following fields must be significant: either First Injured Spouse Box (SEQ 0030) or Second Injured Spouse Box (SEQ 0060), and either Community Property State-Yes Box (SEQ 0150) or Community Property State-No Box (SEQ 0160).
0621	o Form 8379 – When Community Property State Yes Box (SEQ 0150) is equal to "X", one or more of the following community state's abbreviation must be significant: SEQ 0161 Community Property State Abbreviation for Arizona; SEQ 0162 Community Property State Abbreviation for California; SEQ 0163 Community Property State Abbreviation for Idaho; SEQ 0164 Community Property State Abbreviation for Louisiana; SEQ 0165 Community Property State Abbreviation for Nevada; SEQ 0166 Community Property State Abbreviation for New Mexico; SEQ 0167 Community Property State Abbreviation for Texas; SEQ 0168 Community Property State Abbreviation for Washington; and/or SEQ 0169 Community Property State Abbreviation for Wisconsin.
	o See Attachment 5 – Community Property States Abbreviations

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0622 o	Form 8379 – When Total Other Income-Joint Return (SEQ 0210) is significant, then the sum of Total Other Income-Injured Spouse (SEQ 0220) and Total Other Income-Other Spouse (SEQ 0230) must equal Total Other Income-Joint Return (SEQ 0210).
0623 o	**Reserved** -|
0624 o	Form 8379 – When **Standard or** Itemized Deduction - Joint Return (SEQ 0540) is significant, then the sum of **Standard or** Itemized Deduction-Injured Spouse (SEQ 0550) and **Standard or** Itemized Deduction-Other Spouse (SEQ 0560) must equal **Standard or** Itemized Deduction-Joint Return (SEQ 0540). |
0625 o	Form 8379 – When Exemptions-Joint Return (SEQ 0570) is present, then either Exemptions-Injured Spouse (SEQ 0580) or Exemptions-Other Spouse (SEQ 0590) must be present and Exemptions-Joint Return (SEQ 0570) must equal Total Exemptions (SEQ 0355) of Form 1040/1040A.
0626 o	Form 8379 – When Credits-Joint Return (SEQ 0600) is present, then the sum of Credits-Injured Spouse (SEQ 0610) and Credits-Other Spouse (SEQ 0620) must equal Credits-Joint Return (SEQ 0600).
0627 o	Form 8379 – When Estimated Tax Payments-Joint Return (SEQ 0690) is significant, the sum of Estimated Tax Payments-Injured Spouse (SEQ 0700) and Estimated Tax Payments-Other Spouse (SEQ 0710) must equal Estimated Tax Payments-Joint Return (SEQ 0690).
0628 o	Form 8379 – When Form 8379 is present, Form 2555/2555EZ, 8833, **8854** and 8891 must not be present. |
0629 o	Form 8379 – When Form 8379 is present, the following fields on Form 1040/A/EZ must not be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province (SEQ 0064), or Foreign Country (SEQ 0066).
0630 o	Form 8379 – When Form 8379 is present, the State Abbreviation (SEQ 0087) of Form 1040/A/EZ cannot equal "AS", "GU", "MP", "PR", or "VI".
o	When Form 8379 is present, Forms W-2GU, 4563, 5074, and 8689 must not be present.
0631 o	Form 8379 – When 8379 is present, Filing Status (SEQ 0130) of Form 1040/1040A must equal "2" (Married Filing Joint) or Secondary SSN (SEQ 0030) of Form 1040EZ must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0632	o Form 5471 – When Category of Filer-3 (SEQ 0135) is significant, Category 3 Attachment (SEQ 0136) must equal "STMbnn".
	o When Other Income (Functional Currency) (SEQ 2110) or Other Income (U.S. Dollars) (SEQ 2130) is significant, Attach Schedule-Other Income (SEQ 2140) must equal "STMbnn".
	o When Other Deductions (Functional Currency) (SEQ 2290) or Other Deductions (U.S. Dollars) (SEQ 2310) is significant, Attach Schedule-Other Deductions (SEQ 2320) must equal "STMbnn".
	o When Other Current Assets – Beginning (SEQ 2770) or Other Current Assets - End (SEQ 2790) is significant, Other Current Assets (Attach Schedule) (SEQ 2800) must equal "STMbnn".
	o When Investment In Subsidiaries – Beginning (SEQ 2830) or Investment In Subsidiaries – End (SEQ 2850) is significant, Investment In Subsidiaries (Attach Schedule)(SEQ 2860) must equal "STMbnn".
	o When Other Investments – Beginning (SEQ 2870) or Other Investments – End (SEQ 2890) is significant, Other Investments (Attach Schedule) (SEQ 2900) must equal "STMbnn".
	o When Other Assets – Beginning (SEQ 3090) or Other Assets – End (SEQ 3110) is significant, Other Assets (Attach Schedule) (SEQ 3120) must equal "STMbnn".
	o When Other Current Liabilities – Beginning (SEQ 3170) or Other Current Liabilities – End (SEQ 3190) is significant, Other Current Liabilities (Attach Schedule) (SEQ 3200) must equal "STMbnn".
	o When Other Liabilities – Beginning (SEQ 3230) or Other Liabilities – End (SEQ 3250) is significant, Other Liabilities (Attach Schedule) (SEQ 3260) must equal "STMbnn".
	o When Paid-in or Capital Surplus – Beginning (SEQ 3305) or Paid-in or Capital Surplus – End (SEQ 3315) is significant, Paid-in or Capital Surplus (Attach Reconciliation) (SEQ 3320) must equal "STMbnn".
	o When Own 10% Interest in a Partnership – Yes (SEQ 3410) is significant, Own 10% Yes Attachment (SEQ 3425) must equal "STMbnn".
	o When Own Foreign Entities – Yes (SEQ 3450) is significant, Own Foreign Entities Yes Attachment (SEQ 3465) must equal "STMbnn" **or** **Paper Document Indicator 2 (Form 8858) of the Summary Record must contain 1 in the Summary Record.**

ERC	DESCRIPTION
0632	o continued
	o When Other Earnings (Net Additions) (SEQ 3620) or Other Earnings (Net Subtractions) (SEQ 3630) is significant, Other Earnings (Attach Schedule) (SEQ 3635) must equal "STMbnn".
	o When Income of Foreign Corporation Blocked (Yes Box) (SEQ 3790) or Did Any Become Unblocked (Yes Box) (SEQ 3800) is significant, Statement (If Yes, Explain) (SEQ 3810) must equal "STMbnn".
0633	o Form 5471 - The following fields must be positive: SEQs 2730, 2740, 2930, 2940, 2970, 2980, 3070, 3080, 3350 and 3360.
0634	o Schedule N (Form 5471) - If Deduction for Dividends Paid During Tax Year (SEQ 0750) is significant, then Deduction for Dividends Paid During Tax Year (SEQ 0750) must equal Deduction for Dividends Paid (SEQ 0640).
0635	o RESERVED
0636	o Form 8865 - For Each Form 8865 present, when Category 2 Filer (SEQ 0090) is significant, at least one Schedule K-1 (Form 8865) must be present.
0637	o Form 8865 - Business Activity Code (SEQ 0690) must be within the valid range (111100 - 813000).
0638	o Form 8865 - When Owns **Constructive Interest (SEQ 1045)** is significant, all of the following fields must be significant: Name Constructive Ownership (SEQ 1050), Address Constructive Ownership (SEQ 1060), City Constructive Ownership (SEQ 1070), State Constructive Ownership (SEQ 1080), Zip Code Constructive Ownership (SEQ 1090) and Identifying Number Constructive Ownership (SEQ 1100).
0639	o Form 8865 - When Total (SEQ 2240) is significant, Gross Receipts or Sales (SEQ 2220) or Less Returns and Allowances (SEQ 2230) must be significant.
0640	o Form 8865 - When Gross Profit (SEQ 2260) is significant, Total (SEQ 2240) or Cost of Goods Sold (SEQ 2250) must be significant.
0641	o Form 8865 - When Net Farm Profit (Loss) (SEQ 2280) is significant, Schedule F (Form 1040) must be present.
0642	o Form 8865 - When Total Income (Loss) (SEQ 2310) is significant, one of the following fields must be significant: Gross Profits (SEQ 2260), Ordinary Income (Loss) (SEQ 2270), Net Farm Profit (Loss) (SEQ 2280), Net Gain (Loss)(SEQ 2290) or Other Income (Loss) (SEQ 2300).

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION
0643	o	Form 8865 – When Total Deductions (SEQ 2450) is significant, one of the following fields must be significant: Salaries & Wages (SEQ 2320), Guaranteed Payments to Partners (SEQ 2330), Repairs & Maintenance (SEQ 2340), Bad Debts (SEQ 2350), Rent(SEQ 2360), Taxes & Licenses (SEQ 2370), Interest (SEQ 2380), Depreciation (SEQ 2390), Less Depreciation Reported on Schedule A (SEQ 2400), Depletion (SEQ 2410), Retirement Plans (SEQ 2420), Employee Benefit Programs (SEQ 2430) or Other Deductions (SEQ 2440).
0644	o	Form 8865 – When Net S-T Capital Gain (Loss) (SEQ 2750) is significant, Net S-T Entire Year Capital Gain (Loss) (SEQ 3230) or Other Income (Loss) (SEQ 3280) must be significant.
0645	o	RESERVED
0646	o	Form 8865 – When Net Long-Term Capital Gain (Loss) (SEQ 3130) is significant, Net L-T Capital Gain (Loss) (SEQ 3240) or Other Income (Loss) (SEQ 3280) must be significant.
0647	o	Form 8865 – When Net Section 1231 Gain (Loss) (SEQ 3270) is significant, Form 4797 must be present.
0648	o	Form 8865 – When Rehabilitation Expenditures Rental Real Estate (SEQ 3410) is significant, Form 3468 must be present.
0649	o	Reserved
0650	o	Reserved
0651	o	**RESERVED** -|
0652	o	**RESERVED** -|
0653	o	Form 8586 - If "Current Year Credit" (SEQ 0110) is significant, one or more Forms 8609-**A** must be present. |
0654	o	Form 8586 - If "Number of Forms 8609-**A** Attached" (SEQ 0020) is significant, a matching number of Forms 8609-**A** must be present. |
0655	o	Form 8865 – If File Form 1065 (SEQ 0800) is equal to "X", then the EIN Foreign Partnership (SEQ 0650) must be numeric and the first two positions must be equal to a valid District Office Code. Refer to Attachment 7 for EIN's Prefix Codes.
0656	o	RESERVED
0657	o	Form 8586 – Flow-through Entity EIN (SEQ 0115) must be numeric and the first two digits must equal a valid District Office Code. Refer to Attachment 7 for District Office Codes.

0658-0659 RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0660	o Form 8586 - When Passive Activity or Total Current Year Credit (SEQ 0140) and Net Income Tax (SEQ 0300) both contain an entry greater than zero, Form 6251 must be present.
0661	o Form 8865 - When Number of Foreign Disregarded Entities (SEQ 0960) is significant, Attach List of Entities (SEQ 0965) must equal "STMbnn" **or** **Paper Document Indicator 2 (Form 8858) of the Summary Record must contain 1 in Summary Record.**
	o When Ordinary Income (Loss) (SEQ 2270) is significant, Ordinary Income (Loss) (Attach Schedule) (SEQ 2275) must equal "STMbnn".
	o When Other Income (Loss) (SEQ 2300) is significant, Other Income (Loss) (Attach Schedule) (SEQ 2305) must equal "STMbnn".
	o When Other Deductions (SEQ 2440) is significant, Other Deductions (Attach Schedule) (SEQ 2445) must equal "STMbnn".
	o When Expenses From Other Rental Activities (SEQ 3180) is significant, Expenses (Attach Schedule) (SEQ 3185) must equal "STMbnn".
	o When Other Income (Loss) (SEQ 3280) is significant, Other Income (Loss) (Attach Schedule) (SEQ 3285) must equal "STMbnn".
	o When Contributions (SEQ 3300) is significant, Charitable Contributions (Attach Schedule) (SEQ 3305) must equal "STMbnn".
	o
	o When Other Deductions (SEQ 3350) is significant, Other Deductions (Attach Schedule) (SEQ 3355) must equal "STMbnn".
	o When Other AMT (SEQ 3720) is significant, Other AMT Items (Attach Schedule) (SEQ 3725) must equal "STMbnn".
	o When Other Current Assets BOY (SEQ 3940) or Other Current Assets EOY (SEQ 3950) is significant, Other Current Assets (Attach Schedule) (SEQ 3955) must equal "STMbnn".
	o When Other Investments BOY (SEQ 3980) or Other Investments EOY (SEQ 3990) is significant, Other Investments (Attach Schedule) (SEQ 3995) must equal "STMbnn".
	o When Other Assets BOY (SEQ 4200) or Other Assets EOY (SEQ 4210) is significant, Other Assets (Attach Schedule) (SEQ 4215) must equal "STMbnn".
	o When Other Current Liabilities BOY (SEQ 4280) or Other Current Liabilities EOY (SEQ 4290) is significant, Other Current Liabilities (Attach Schedule) (SEQ 4295) must equal "STMbnn".

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0661	o continued
	o When Other Liabilities BOY (SEQ 4340) or Other Liabilities EOY (SEQ 4350) is significant, Other Liabilities (Attach Schedule) (SEQ 4355) must equal "STMbnn".
	o When Listed Categories BOY (SEQ 4460) or Listed Categories EOY (SEQ 4470) is significant, Listed Categories (Attach Schedule) (SEQ 4475) must equal "STMbnn".
	o When Total Other Increases (SEQ 4690) is significant, Other Increases (Itemize) (SEQ 4685) must equal "STMbnn".
	o When Total Other Decreases (SEQ 4730) is significant, Other Decreases (Itemize) (SEQ 4725) must equal "STMbnn".
0662	o Form 8865 – The following fields must be positive: SEQs 2320, 2330, 2360, 2370, 2380 and 3100.
0663	o RESERVED
0664	o Authentication Record - When the Transmission Type Code (SEQ 0170) of the TRANA Record is equal to "O", then the PIN Type Code (SEQ 0008) must equal either "O" or Blank.
	o Authentication Record - When the Transmission Type Code (SEQ 0170) of the TRANA Record is equal to Blank, then the PIN Type Code (SEQ 0008) must equal "P", or "S".
0665	o Form 8801 - Total Tax Credits (SEQ 0220) must be greater than zero.
0666	o Form 1040 – If Form 8801 Block (SEQ 1005) is equal to “X”, then Form 8801 must be present.
0667	o Form 4797 – If Form 4797 is present and Gain/Loss (Form 8824 Sec 1231) (SEQ 0456) or Form 8824 Ordinary Gain/Loss for Entire Yr (SEQ 0974) is significant, then Form 8824 must be present.
0668	o Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN program since the Primary Taxpayer is a duplicate on the IRS File.
0669	o Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program since the Secondary Taxpayer is a duplicate on the IRS File.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0670	o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "S", then the following fields must be present; Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090). o **Exceptions:** When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return, only the following fields (SEQ 0040, 0050, 0065, 0070, 0075, 0080, 0090) are required on the Authentication Record. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, only the primary fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080, 0090) are required on the Authentication Record. o **When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", then either the primary fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080, 0090) or The Secondary fields (SEQ 0040, 0050, 0065, 0070, 0075, 0080, 0090) are required on the Authentication Record.**
0671	o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "S" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) and Spouse Signature (SEQ 0065), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090). o **Exceptions:** When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, only the following fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080, 0090) are required on the Authentication Record. o **When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", then either the primary fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080, 0090) or The secondary fields (SEQ 0040, 0050, 0065, 0070, 0075, 0080, 0090) are required on the Authentication Record.**

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0672	o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P" or "S", then the ERO EFIN/PIN (SEQ 0090) must be present. o When the PIN Type Code (SEQ 0008) is equal to "O", then the ERO EFIN/PIN (SEQ 0090) cannot be present.
0673	o **RESERVED**
0674	o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P", "S" or "O", then Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and The Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record. o **Exceptions**: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return, the Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros; and The Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros; and The Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record. o When the PIN Type Code (SEQ 0008) is "Blank", then the Primary Taxpayer Signature (SEQ 0035) cannot be present. o **When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) on the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record** **or** **The Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.**

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0675	o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P", "S" or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros; and The Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.
	o **Exceptions**: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant but the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return , Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros; and The Primary Taxpayer Signature (SEQ 1321) on the Tax Return Must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record.
	o When the PIN Type Code (SEQ 0008) is "Blank" and the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) on the return, the Spouse Signature (SEQ 0065) cannot be present on the Authentication Record.
	o **When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) on the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must be five digits and cannot be all zeros and the Primary Taxpayer Signature (SEQ 1321) on the Tax Return must match the Primary Taxpayer Signature (SEQ 0035) on the Authentication Record** **or** **The Spouse Signature (SEQ 1324) on the Tax Return must be five digits and cannot be all zeros and the Spouse Signature (SEQ 1324) on the Tax Return must match the Spouse Signature (SEQ 0065) on the Authentication Record.**

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0676	o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P", "S", or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the Primary Taxpayer Signature (SEQ 0035) and Spouse Signature (SEQ 0065) both must be present. o **Exceptions**: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return, only the Spouse Signature (SEQ 0065) must be present on the Authentication Record. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, only the Primary Taxpayer Signature (SEQ 0035) must be present on the Authentication Record. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, only the Primary Taxpayer Signature (SEQ 0035) must be present on the Authentication Record. o When the PIN Type Code (SEQ 0008) is equal to "P", "S" or "O" and the Filing Status is other than "2" (Married Filing Jointly), the Spouse Signature (SEQ 0065) cannot be present on the Authentication Record. o **When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", then either the Primary Taxpayer Signature (SEQ 0035) or Spouse Signature (SEQ 0065) must be present on the Authentication Record.**
0677	o Self-Select PIN Program – The Primary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and has never filed a tax return.
0678	o Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program, if they are under the age of sixteen and did not file a tax return in the previous year.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0679	o Authentication Record – When the PIN TYPE Code (SEQ 0008) is equal to "S" or "O", the Primary Prior Year Adjusted Gross Income (SEQ 0020) must match the Primary Prior Year Adjusted Gross Income on the IRS Master File. o **Exceptions**: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return, the Spouse Prior Year Adjusted Gross Income (SEQ 0050) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income on the IRS Master File. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the primary Prior Year Adjusted Gross Income on the Authentication Record must match the Primary Prior Year Adjusted Gross Income on the IRS Masterfile. o **When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", the Primary Prior Year Adjusted Gross Income (SEQ 0020) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income on the IRS Master File** **or** **The Spouse Prior Year Adjusted Gross Income (SEQ 0050) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income on the IRS Master File.**

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0680	o Authentication Record – When the PIN TYPE Code (SEQ 0008) is equal to "S" or "O" and the Filing Status (SEQ 0130) is "2" (Married Filing Jointly), the Spouse Prior Year Adjusted Gross Income (SEQ 0050) must match the Spouse Prior Year Adjusted Gross Income on the IRS Master File. o **Exceptions**: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, the Primary Prior Year Adjusted Gross Income (SEQ 0020) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income on the IRS Master File. o **When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", the Primary Prior Year Adjusted Gross Income (SEQ 0020) on the Authentication Record must match the Primary Prior Year Adjusted Gross Income on the IRS Master File** **or** **The Spouse Prior Year Adjusted Gross Income (SEQ 0050) on the Authentication Record must match the Spouse Prior Year Adjusted Gross Income on the IRS Master File.**

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0681	o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "O", then the following fields must be present; Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code SEQ 0075) and PIN Authorization Code (SEQ 0080). o **Exceptions**: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), AND the Primary Date of Death (SEQ 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return, the following fields (SEQ 0040, 0050, 0065, 0070, 0075, 0080) are required on the Authentication Record. o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the primary fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080) are required on the Authentication Record. o **When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", then either the Primary fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080) or the Secondary fields (SEQ 0040, 0050, 0065, 0070, 0075, 0080) are required on the Authentication Record.**

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0682	o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "O" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050) and Spouse Signature (SEQ 0065), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authorization Code (SEQ 0080). o **Exceptions**: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, the following fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080) are required on the Authentication Record. o **When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", then either the Primary fields (SEQ 0010, 0020, 0035, 0070, 0075, 0080) or The Secondary fields (SEQ 0040, 0050, 0065, 0070, 0075, 0080) are required on the Authentication Record.**
0683	o Authentication Record – When the PIN TYPE Code (SEQ 0008) is equal to "P" or "S", the first six numeric of the ERO EFIN/PIN (SEQ 0090) must equal the Electronic Filer ID Number (EFIN) in the Declaration Control Number (DCN) (14 digits total).
0684	o Authentication Record – When the PIN TYPE Code (SEQ 0008) is equal to "P", "S" or "O", then the Paper Document Indicator 1 (SEQ 0150) or Paper Document Indicator 2 (SEQ 0160) or Paper Document Indicator 3 (SEQ 0170) or Paper Document Indicator 4 (SEQ 0180) or Paper Documents Indicator 5 (SEQ 0185) or Paper Document Indicator 6 (SEQ 0188) or Paper Document Indicator 8 (SEQ 0189) of Summary Record cannot be present.
0685	o Summary Record - Number of Preparer Note Records (SEQ 0110) must equal the number of preparer notes computed by the IRS.
0686	o Summary Record - Number of Election Explanation Records (SEQ 0120) must equal the number of election explanations computed by the IRS.
0687	o Summary Record - Number of Regulatory Explanation Records (SEQ 0130) must equal the number of regulatory explanations computed by the IRS.
0688	o Summary Record - Count of Authentication Record (SEQ 0140) must equal the count of authentication record computed by the IRS.
0689	o Authentication Record – The year of Taxpayer Signature Date (SEQ 0070) must equal current processing year.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0690	o Form Payment (Balance Due) – If Refund (SEQ 1270) of the Tax Form is greater than zero, then a Tax Type Code of Form 1040, Form 1040A or Form 1040EZ cannot be present. -|
0691	o Form Payment (Balance Due) – Amount of Tax Payment (SEQ 0060) cannot be greater than Amount Owed (SEQ 1290) of the Tax Form.
0692	o Form Payment – Amount of Tax Payment (SEQ 0060) must be greater than zero.
0693	o Form Payment – When there are two occurrences of Form Payments, one of the occurrences must have a Tax Type Code (SEQ 0070) of "1040S".
0694	o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "S", then the Jurat/Disclosure Code (SEQ 0075) must equal "C".
0695	o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P", then the Jurat/Disclosure Code (SEQ 0075) must equal "D".
0696	o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "O", then the Jurat/Disclosure Code (SEQ 0075) must equal "A".
0697	o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P", then the following fields must be present; Primary Taxpayer Signature (SEQ 0035), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090).
	o **Exceptions**: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (Seq 0020) is significant and the Secondary Date of Death (SEQ 0040) is "NOT" significant on the Tax Return , the following fields (SEQ 0065, 0070, 0075, 0080, 0090) are required on the Authentication Record.
	o When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly), and the Primary Date of Death (SEQ 0020) "AND" the Secondary Date of Death (SEQ 0040) are significant on the Tax Return, the primary fields (SEQ 0035, 0070, 0075, 0080, 0090) are required on the Authentication Record.
	o **When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", either the Primary fields (SEQ 0035, 0070, 0075, 0080, 0090) or the Secondary fields (SEQ 0065, 0070, 0075, 0080, 0090) are required on the Authentication Record.** |

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0698	o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P" and Filing Status (SEQ 0130) is "2" (Married Filing Jointly), then the following fields must be present; Spouse Signature (SEQ 0065), Taxpayer Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090). o **Exceptions**: When the Filing Status (SEQ 0130) equals "2" (Married Filing Jointly) and the Secondary Date of Death (SEQ 0040) is significant and the Primary Date of Death (SEQ 0020) is "NOT" significant on the Tax Return, the following fields (SEQ 0035, 0070, 0075, 0080, 0090) are required on the Authentication Record. o **When the Filing Status equals "2" (Married Filing Jointly) and the Special Processing Literal (SEQ 0100) of the Tax Return equals "DESERTbSTORM, HAITI, FORMERbYUGOSLAVIA, UNbOPERATION, JOINTbGUARD, JOINTbFORGE, NORTHERNbWATCH, OPERATIONbALLIEDbFORCE, NORTHERNbFORGE, ENDURINGbFREEDOM, COMBATbZONE, or COMBATbZONEbYYYYMMDD", either the Primary fields (SEQ 0035, 0070, 0075, 0080, 0090) or The Secondary fields (SEQ 0065, 0070, 0075, 0080, 0090) are required on the Authentication Record.**
0699	o Authentication Record – When the PIN Type Code (SEQ 0008) is equal to "P", then the following fields must NOT be present; Primary Prior Year Adjusted Gross Income (SEQ 0020) and Spouse Prior Year Adjusted Gross Income (SEQ 0050).
0700	o Form 6781 – When Mixed Straddle Account Election Box (SEQ 0040) equals "X", Statement Required by Regulations (SEQ 0050) must equal "STMbnn".
0701	o Form 6781 – When Form 1099-B Adjustments (SEQ 0200) is significant, Form 1099-B Adjustment Schedule (SEQ 0190) must contain "STMbnn".
0702	o Form 2120 - Person Supported First Name (SEQ 0020) and Person Support Last Name (SEQ 0030) must be significant.
0703	o Form 2120 - Eligible First Name (SEQ 0040), Eligible Last Name (SEQ 0045), SSN (SEQ 0050), Street Address (SEQ 0060), City (SEQ 0070), State Abbr (SEQ 0080), and Zip Code (SEQ 0090) must be significant, else reject the return.
0704	o RESERVED
0705	o RESERVED
0706	o Form 2120 - The Calendar Year (SEQ 0010) must equal the Current Tax Year, else reject the return.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0707	o Form 2120 – The Person Supported First Name (SEQ 0020) must equal one of the following Dependent First (SEQs 0170, 0180, 0190, 0200).
	o Last Name of Person Supported (SEQ 0030) must equal one of the following: Dependent Last Name (SEQs 0171, 0181, 0191, 0201)
0708	o Form 2120 - SSN of Eligible Person (SEQ 0050, 0110, and 0230) must be within the valid ranges of SSNs. It must be all numeric characters and cannot equal all zeroes or all nines. Refer to Attachment 9 for valid ranges of Social Security Numbers.
	o Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 0170, 0050, 0110, and 0230) cannot equal Primary SSN (SEQ 0010) of Form 1040/1040A if the Filing Status (SEQ 0130) equals "1", "3", "4", or "5".
	o Form 2120 - SSN of T/P Not Claiming Dependent (SEQ 0170) cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A if the Filing Status (SEQ 0130) equals "2".
0709	o Tax Form - When both the Form 9465 (Installment Agreement Request) and a Form Payment (Balance Due Payment) are attached to the 1040, 1040A, or 1040EZ, the Payment With Tax Return (SEQ 0290) on the Form 9465 must equal to the Amount of Tax Payment (SEQ 0060) on the Form Payment.
0710	o Form 9465 – When Direct Debit information is present, Routing Transit Number (RTN) (SEQ 0330) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; the RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must process Electronic Funds Transfer (EFT). See Section 6 for optional Routing Transmit Number validation.
	o Bank Account Number (SEQ 0340) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
0711	o Form 8082 - Only one of the Following fields can equal "X": Pass-Through Entity (Partnership) (SEQ 0050) or Pass-Through Entity (Electing large Partnership) (SEQ 0055) or Pass-Through Entity (S Corporation) (SEQ 0060) or Pass-Through Entity (Estate) (SEQ 0065) or Pass-Through Entity (Trust) (SEQ 0070) or Pass-Through Entity (REMIC) (SEQ 0075).
0712	o Form 8082 - Identifying Number of Pass-Through Entity (SEQ 0080) and Name of Pass-Through Entity (SEQ 0090) must be significant.
0713	o Form 8082 - The Identifying Number (SEQ 0010) must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
0714	o Form 8697 - Employer Identification Number of Entity (SEQ 0150) and Name of Entity (SEQ 0140) on Form 8697 must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0715	o Form 8697 – Only one of the following fields can be significant; REG-Net Amount of Interest You Owe (SEQ 0460) and SMI-Net Amount of Interest You Owe (SEQ 0830).
0716	o Form 8697 - Identifying Number (SEQ 0080) must equal either Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
0717	o Form 1040 – When F8697 Literal or F8866 Literal (SEQ 1129) is equal to "FORM 8697", then Form 8697 must be present and when F8697 Literal or F8866 Literal (SEQ 1129) is equal to "FORM 8866", then Form 8866 must be present.
	o Form 1040 – When F8697 or F8866 Amount (SEQ 1131) is significant and F8697 Literal or F8866 Literal (SEQ 1129) is equal to "FORM 8697", then REG-Net Amount of Interest You Owe (SEQ 0460) or SMI-Net Amount of Interest You Owe (SEQ 0830) of Form 8697 must be significant.
	o Form 1040 – When F8697 or F8866 Amount (SEQ 1131) is significant and F8697 Literal or F8866 Literal (SEQ 1129) is equal to "FORM 8866", then Net Amount of Interest You Owe (SEQ 0460) of Form 8866 must be significant.
	o When REG-Net Amount of Interest You Owe (SEQ 0460) or SMI-Net Amount of Interest You Owe (SEQ 0830) of Form 8697 is significant, then F8697 or F8866 Amount (SEQ 1131) of Form 1040 must be significant.
	o When Net Amount of Interest You Owe (SEQ 0460) of Form 8866 is significant, then F8697 or F8866 Amount (SEQ 1131) of Form 1040 must be significant.
0718-0719	RESERVED
0720	o Form 3800 – When any two or more of the following forms are present, Form 3800 must be present: Form 3468, Form 5884, Form 6765, Form 8586, Form 8820, Form 8826, Form 8830, Form 8835, Form 8845, Form 8846, Form 8847, Form 8861, **Form 8864**, Form 8874, Form 8881, Form 8882 or **Form 8896**. -| |
0721	o Form 1040 – When Specify Other Credit Literal (SEQ 1010) equals "8834", Form 8834 must be present.
	o When Specify Other Credit Literal (SEQ 1010) equals "8844", Form 8844 must be present.
	o -| -|
	o If Form 1040, SEQ 1010 (Specify Other Credit Literal) contains "8860", Form 8860 must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0722	o Form 1040 – When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3468, Form 3800, Form 5884, Form 6478, Form 6765, Form 8586, Form 8801, Form 8820, Form 8826, Form 8830, Form 8834, Form 8835, Form 8844, Form 8845, Form 8846, Form 8847, Form 8860, Form 8861, **Form 8864,** Form 8874, Form 8881, Form 8882 or **Form 8896** unless Specify Other Credit Literal (SEQ 1010) contains "FNS" or "TRANS ALASKA".
0723	o Form 3468 – If Certified Historic Structures (SEQ 0050) or Calculated Expenditures Certified Historic Struct. SEQ 0060) of Form 3468 is present, Qualified Rehabilitation NPS Number must be significant (SEQ 0071).
	o Form 3468 – If Certified Historic Structures (SEQ 0050) or "Calculated Expenditures Certified Historic Struct. (SEQ 0060) of Form 3468 is present, Date of NPS Approval (SEQ 0071) must be significant. (Certified Historic Structures)
0724	o Form 3468 – If Current Year Investment Credit (SEQ 0160) and Net Income Tax (SEQ 0320) both contain an entry greater than zero, then Form 6251 must be present.
0725	o Form 3800 – If Current Year Investment Credit (SEQ 0020) is significant, then Form 3468 must be present.
0726	o Form 3800 – If Current Year Work Opportunity Credit (SEQ 0030) is significant, then Form 5884 must be present.
0727	o Form 3800 – If Current Year Welfare to Work Credit (SEQ 0040) is significant, then Form 8861 must be present.
0728	o **Reserved**
0729	o Form 3800 – If Current Year Credit for Increasing Research (SEQ 0060) is significant, then Form 6765 must be present.
0730	o Form 3800 – If Current Year Low-Income Housing Credit (SEQ 0070) is significant, then Form 8586 must be present.
0731	o Form 3800 – If Current Year Enhanced Oil Recovery Credit (SEQ 0080) is significant, then Form 8830 must be present.
0732	o Form 3800 – If Current Year Disabled Access Credit (SEQ 0090) is significant, then Form 8826 must be present.
0733	o Form 3800 – If Current Year Renewable Electricity Production (SEQ 0100) is significant, then Form 8835 must be present.
0734	o Form 3800 – If Current Year Indian Employment Credit (SEQ 0110) is significant, then Form 8845 must be present.
0735	o Form 3800 – If Current Year Credit for Employer Social Security (SEQ 0120) is significant, then Form 8846 must be present.
0736	o Form 3800 – If Current Year Orphan Drug Credit (SEQ 0130) is significant, then Form 8820 must be present.
0737	o Form 3800 – If Current Year Credit for Contributions (SEQ 0147) is significant, then Form 8847 must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0738 o	Form 3800 – If Current Year Trans-Alaska Pipeline Credit (SEQ 0150) is significant, then Current Yr Trans-Alaska Pipeline Attach Statement (SEQ 0145) must equal "STMbnn".
0739 o	Form 3800 – If Passive Activity Credits (SEQ 0180) is significant, then Passive Activity Credits (SEQ 0180) must not be greater than Current Year General Business Credit (SEQ 0170).
0740 o	Form 3800 – If Subtract Line 3 from Line 2 (SEQ 0190) is significant, then Subtract Line 3 from Line 2 (SEQ 0190) must not be less than zero.
0741 o	Form 3800 – If Passive Activity Credits Allowed (SEQ 0200) is significant, then Form 8582-CR must be present **unless Passive Activity from Publicly Traded Partnership (SEQ 0205) contains "X".**
0742 o	Form 3800 – If Tentative General Business Credit (SEQ 0230) and Net Income Tax (SEQ 0390) both contain an entry greater than zero, then Form 6251 must be present.
0743 o	Form 3800 – The following fields must be positive: SEQs 0020, 0030, **0040**, 0060, 0070, 0080, 0090, 0100, 0110, 0120, 0130, **0135**, **0137**, **0139**, 0140, **0141**, **0143**, 0147, 0150, 0160, 0180, 0200, and 0210.
0744 o	Form 5884 – If Total Current Year Work Opportunity Credit (SEQ 0110) and Net Income Tax (SEQ 0270) both contain an entry greater than zero, then Form 6251 must be present.
0745 o	Form 6478 – Qualified Ethanol Fuel Production (SEQ 0020) cannot be greater than 15000000 (fifteen million).
0746 o	Form 6478 - If Current Year Credit for Alcohol Used as Fuel (SEQ 0230) and Net Income Tax (SEQ 0390) both contain an entry greater than zero, then Form 6251 must be present.
0747 o	Form 6765 – Fixed-base Percentage (SEQ 0100) cannot be greater than 16% (016000).
0748 o	Form 6765 – If Subtract Line 2 from Line 1 – Sect. A SEQ 0040), Subtract Line 11 from Line 8 (SEQ 0130), Subtract line 18 from Line 17 (SEQ 0220), Subtract Line 27 from Line 25 (SEQ 0310), Subtract Line 29 from Line 25 (SEQ 0330) Subtract Line 30 from Line 28 (SEQ 0340), Subtract Line 32 from Line 25 (SEQ 0360), and Subtract Line 33 from line 30 (SEQ 0370) cannot be less than zero.
0749 o	Form 6765 - If Total current year credit for Increasing Research (SEQ 0460) and Net Income Tax (SEQ 0690) both contain an entry greater than zero, then Form 6251 must be present.
0750 o	Form 8820 - If Current Year Orphan Drug Credit (SEQ 0050) and Net Income Tax (SEQ 0210) both contain an entry greater than zero, then Form 6251 must be present.
0751 o	Form 8826 – Subtract Line 2 from Line 1 (SEQ 0030) cannot be less than zero.
0752 o	Form 8826 – Current Year Disabled Access Credit (SEQ 0070) cannot be greater than 5000.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0753	o Form 8826 - If Current Year Disabled Access Credit (SEQ 0070) and Net Income Tax (SEQ 0230) both contain an entry greater than zero, then Form 6251 must be present.
0754	o Form 8830 - If Current Year Credit (SEQ 0050) and Net Income Tax (SEQ 0210) both contain an entry greater than zero, then Form 6251 must be present.
0755	o Form 8834 - If Tentative Qualified Electric Vehicle Credit (SEQ 0230) and Net Regular Tax (SEQ 0360) both contain an entry greater than zero, then Form 6251 must be present.
0756	o Form 8835 - If Current Year Credit (SEQ 0200) and Net Income Tax (SEQ 0360) both contain an entry greater than zero, then Form 6251 must be present.
0757	o Form 8844 - If Current Year Credit (SEQ 0120) and Net Income Tax (SEQ 0280) both contain an entry greater than zero, then Form 6251 must be present.
0758	o Form 8845 - If Current Year Credit (SEQ 0070) and Net Income Tax (SEQ 0230) both contain an entry greater than zero, then Form 6251 must be present.
0759	o Form 8846 - If Current Year Credit (SEQ 0080) and Net Income Tax (SEQ 0240) both contain an entry greater than zero, then Form 6251 must be present.
0760	o Form 8847 - If Current Year Credit (SEQ 0050) and Net Income Tax (SEQ 0210) both contain an entry greater than zero, then Form 6251 must be present.
0761	o RESERVED
0762	o Form 8861 - If Current Year Welfare-to-Work Credit (SEQ 0080) and Net Income Tax (SEQ 0240) both contain an entry greater than zero, then Form 6251 must be present.
0763	o Form 8874 - When Current Year Credit (SEQ **0360**) and Net Income Tax (SEQ 0560) both contain an entry greater than zero, Form 6251 must be present.
0764	o Form 8881 - Current Year Credit (SEQ 0060) cannot be greater than $500.
0765	o Form 8881 - When Current Year Credit (SEQ 0060) and Net Income Tax (SEQ 0260) both contain an entry greater than zero, Form 6251 must be present.
0766	o Form 8882 - When Current Year Credit (SEQ 0090) and Net Income Tax (SEQ 0310) both contain an entry greater than zero, Form 6251 must be present.
0767	o Tax Form - When Third Party Designee "Yes" Box (SEQ 1303) equals to "X", Third Party Designee Name (SEQ 1307) and Third Party Designee PIN (SEQ 1313) must be present.
	o If the literal “PREPARER” is in Third Party Designee Name (SEQ 1307), then Third Party Designee PIN (SEQ 1313) is not required.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0768 o	Form 8621 – If Deemed Dividend Election (SEQ 0250) equals "X", then Attach Statement For Post 1986 Earnings & Profits (SEQ 0255) must contain "STMbnn".
0769 o	**RESERVED** -|
0770 o	Tax Form – Third Party Designee "Yes" Box (SEQ 1303) and Third Party Designee "No" Box (SEQ 1305) cannot both equal "X".
0771 o	Form 8621- Identifying Number (SEQ 0020) must be significant.
0772 o	Form 8621 – When Total Distributions From PFIC During Current Tax Year (SEQ 0500) or Total Distributions, Reduced (SEQ 0510) or Enter Gain (LOSS) of A Sec. 1291 Fund (SEQ 0550) is significant then Attach statement for each Distribution and Disposition (SEQ 0555) must contain "STMbnn".
0773 o	**Form 8621 – When Subtract Line 1b from Line 1a (SEQ 0310) of Form 8621 contains a significant entry, Total Ordinary Dividends (SEQ 0394) of Form 1040 must contain a significant entry.** |
o	**When Subtract Line 2b from Line 2a (SEQ 0340) of Form 8621 contains a significant entry, Schedule D must be present.** |
0774 o	**RESERVED** -|
0775 o	Form 8621 – When Elect to Treat POST 1986 Earnings & Profits as an Excess Distribution (SEQ 0250) equals "X", then Subtract Line 10d from Line 10a (SEQ 0540) must be significant.
0776 o	Form 8621 – When Elect to Extend Time of PYMT (SEQ 0260) equal "X", then Subtract Line 3d From Line 3a (SEQ 0390) must be significant. **When Subtract Line 3d From Line 3a (SEQ 0390) is positive, Subtract Line 4b from Line 4a (SEQ 0420) must be significant.** -|
0777 o	Form 8621 – If Election To Recognize Gain On Deemed Sale Of Pfic (SEQ 0270) equals "X", then Enter Gain (Loss) Of Stock Of A Sec. 1291 Fund (SEQ 0550) must be significant.
0778 o	Form 1040 – When F8611 Literal (SEQ 1114) equals "LIHCR" and F8611 Amount (SEQ 1116) is significant, then Form 8611 must be present.
0779 o	Form 1040 – If F8693 Approved Indicator (SEQ 1118) is significant, then F8693 Approved Date (SEQ 1119) must be significant. If F8693 Approved Date (SEQ 1119) is significant, then F8693 Approved Indicator (SEQ 1118) must be significant
0780 o	**RESERVED** -|
0781 o	RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0782 o	Form 982 – When Discharge of Indebtedness in a Title 11 Case (SEQ 0020) equals blank, Discharge of Indebtedness to the Extent Insolvent (SEQ 0030) equals blank, Discharge of Qualified Real Prop Bus Indebtedness (SEQ 0050) equals blank and Discharge of Qualified Farm Indebtedness (SEQ 0040) is equal to "X", then Amt Excluded From Inc: To Reduce Basis (SEQ 0150) must be blank.
0783 o	Form 982 – When Amt Excluded From Inc: Under Section 108(b)(5) (SEQ 0100) is significant, then Attach Description of Transactions (SEQ 0085) must equal "STMbnn".
0784 o	Form 982 – When Discharge of Qualified Real Prop Bus Indebtedness (SEQ 0050) is significant, then Amt Excluded From Inc: Discharge of Qual Real Prop (SEQ 0090) must be significant.
0785 o	Form 2439 – All of these fields must be significant: Company or Trust Name Control (SEQ 0050), Company or Trust Name (SEQ 0060), and Company or Trust Identification Number (SEQ 0120).
0786 o	Form 2439 – Shareholder SSN (SEQ 0130) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
0787-0789 RESERVED	
0790 o	Form 1040 – If Form 2439 Block (SEQ 1202) equal "X", then Form 2439 must be present and vice versa.
0791 o	Form 1040 – If Other Payments (SEQ 1210) is significant, then at least one of the following must equal "X": Form 2439 Block (SEQ 1202), Form 4136 Block (SEQ 1205), Form 8885 Block (SEQ 1208).
0792-0794 RESERVED	
0795 o	RESERVED
0796 o	RESERVED
0797-0804 RESERVED	
0805 o	TRANS Record B (TRANB) must be present.
0806 o	RESERVED
0807-0821 RESERVED	
0822 o	TRANS Record A (TRANA) - Transmission Sequence for Julian Day (SEQ 0080) matches a previously accepted transmission (Duplicate Transmission).
0823 o	Unrecognizable Transmission - If there are any unrecognizable or inconsistent control data, the transmission will be rejected.
0824 o	TRANS Record A (TRANA) - Transmitter EFIN (SEQ 0110) must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC **DESCRIPTION**

0825 o Invalid Sequence of Records in Transmission - The data records of the transmission must be in the following sequence: TRANA, TRANB, Return Records (1-500 for dial-up or 1-10,000 for dedicated/leased line or high speed protocol), and RECAP.

o The format and content of the TRANA, TRANB, and RECAP Records must be exactly as defined in Part II Record Layouts.

0826-0829 RESERVED

0830 o RECAP Record - Total EFT (SEQ 0020) does not equal program-computed count. Total EFT Count is a count of Direct Deposit Requests and is incremented for each return that contains a non-blank character in any one of the Direct Deposit data fields (SEQ 1272, 1274, 1276, 1278) of the Tax Form. If an extraneous character is present within those fields, it will be counted as an EFT.

0831 o RECAP Record - Total Return Count (SEQ 0030) does not equal program-computed count. Total Return Count is a count of returns transmitted and is incremented each time the Primary SSN within a Record ID changes.

0832 o RECAP Record – Total State Only Return Count (SEQ 0130) does not equal program computed count. Total State only Return Count is a count of State Only Returns transmitted and is incremented each time the Primary SSN within a Record ID changes.

0833-0839 RESERVED

0840 o RECAP Record - The following fields must equal those in the Trans Record A (TRANA):

IDENTIFICATION	TRANA	RECAP
Electronic Trnsmtr Identification Number (ETIN)	SEQ 0060	SEQ 0040
Julian Day of Transmission	SEQ 0070	SEQ 0050
Transmission Sequence Number for Julian Day	SEQ 0080	SEQ 0060

0841-0899 RESERVED

0900 o RESERVED

0901 o RESERVED

0902 o RESERVED

0903 o RESERVED

0904 o Primary SSN (SEQ 0010) of the Tax Form cannot duplicate a Primary SSN within the same “drain” of returns.

0905 o RESERVED

0906 o Secondary SSN (SEQ 0030) of the Tax Return cannot duplicate a Secondary SSN within the same “drain” of returns.

0907-0914 RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION
0915	**o**	**Form 8609-A – If Have Form 8609-No (SEQ 0060) contains "X", the rest of the fields on the form must be blank.**
0916	**o**	**Form 8609-A – If Building Qualified Low-Income – No (SEQ 0080) contains "X", the rest of the fields on the form must be blank.**
0917-0920		RESERVED
0921	**o**	**Form 8864 – If Current Year Credit (SEQ 0120) and Net Income Tax (SEQ 0290) both contain an entry greater than zero, then Form 6251 must be present.**
0922-0924		RESERVED
0925	**o**	**Form 8896 – If Current Year Credit (SEQ 0090) and Net Income Tax (SEQ 0290) both contain an entry greater than zero, then Form 6251 must be present.**
0926-0929		RESERVED
0930	**o**	**Form 6251 - The following fields (when significant) may not be negative: SEQs 0085, 0098, 0100, 0102, 0146, 0150, 0267, 0330.**
0931-0949		RESERVED
0950	o	Form 8873 - When Election Under Section 942(a)(3) (SEQ 0020) equals "X", Attachment Election Under Section 942(a)(3) (SEQ 0025) must equal "STMbnn".
0951	o	Form 8873 - When Election Extraterritorial Income Exclusion FSC (SEQ 0030) equals "X", Attachment Election Extraterritorial Exclusion FSC (SEQ 0035) must equal "STMbnn".
0952	o	Form 8873 - When Aggregate on Tabular Schedule (SEQ 0085) equals "X", Attachment to Tabular Schedule (SEQ 0090) must equal "STMbnn".
0953	o	Form 8873 - When Tabular Schedule of Transactions (SEQ 0095) equals "X", Attachment to Schedule of Transactions (SEQ 0100) must equal "STMbnn".
0954	o	Form 8873 - When Group of Transactions (SEQ 0110) equals "X", Attachment to Group of Transactions (SEQ 0115) must equal "STMbnn".
0955	o	Form 8873 - When Additional Section 263A Costs Trade (SEQ 0310) or Additional Section 263A Costs Sale and Lease (SEQ 0320) is significant, Attachment to Section 263A Costs (SEQ 0325) must equal "STMbnn".
0956	o	Form 8873 - When Other Costs Trade (SEQ 0330) or Other Costs Sale and Lease (SEQ 0340) is significant, Attachment Other Costs (SEQ 0345) must equal "STMbnn".

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0957	o Form 8873 - When Other Expenses and Deductions Trade (SEQ 0430) or Other Expenses and Deductions Sale and Lease (SEQ 0440) is significant, Attachment for Other Expenses and Deductions (SEQ 0445) must equal "STMbnn".
0958-0960	RESERVED
0961	**o Form 8901 - Qualifying child data must be complete and correctly formatted.**
	o Child First Name (SEQ 0010, 0060, 0110, 0160) and Child Last Name (SEQ 0020, 0070, 0120, 0170) must contain only alpha characters and spaces. A space cannot be in the first position of either Child First Name or Child Last Name.
	o Child Name Control (SEQ 0030, 0080, 0130, 0180) must be in the correct format. See Section 7.01 for Name Control format.
	o Child's SSN (SEQ 0040, 0090, 0140, 0190) must be within the valid ranges of SSN/ITIN/ATINs. It must equal all numeric characters and cannot equal all zeros or all nines. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.
	o If any field of the following "qualifying child group" is significant, then all fields in that group must be significant: Child First Name, Child Last Name, Child Name Control, Child's SSN, and Relationship. (See Part II Record Layouts for Field Numbers.)
	o Qualifying children must be listed starting on the first line, with no blank lines allowed between children.
0962	**o Form 8901 - Form 8901 may not be e-filed when all of the following are true:**
	o Exempt Self (SEQ 0160) equals "X",
	o If married filing jointly, Exempt Spouse (SEQ 0163) also equals "X", and
	o Any child on Form 8901 (SEQ 0010, 0060, 0110, 0160) was under age 16 at the end of the tax year. (Note: A paper return may be filed to include on Form 8901 a married qualifying child, under age 16, who files a joint return for the tax year.)
0963	o RESERVED
0964	**o Form 8901 - Child's SSN (SEQ 0040, 0090, 0140, 0190) cannot equal another Child's SSN from Form 8901. It cannot equal Primary SSN (SEQ 0010), Secondary SSN (SEQ 0030), or a Dependent's SSN (SEQ 0175, 0185, 0195, 0205) from Form 1040 or 1040A.**
0965-0969	RESERVED

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0970 o	Form 1116 - When Financial Services Income (SEQ 0040) equals "X", Financial Services Income Statement (SEQ 0045) must equal "STMbnn". Exception: When Financial Services Income (SEQ 0040) equals "X" on two Forms 1116 and the Alt. Min. Tax Literal (SEQ 0010) is significant on one of the two Forms 1116, Financial Services Income Statement (SEQ 0045) must equal "STMbnn" only for the Form 1116 on which the Alt. Min. Tax Literal (SEQ 0010) is not significant.
0971 o	Form 1116 - When Allocable Expenses A (SEQ 0200) is significant, Allocable Expense Statement A (SEQ 0205) must equal "STMbnn", or When Allocable Expenses B (SEQ 0320) is significant, Allocable Expense Statement B (SEQ 0325) must equal "STMbnn", or When Allocable Expenses C (SEQ 0440) is significant, Allocable Expense Statement C (SEQ 0445) must equal "STMbnn".
0972 o	Form 1116 - When Other Deductions A (SEQ 0220) is significant, Other Deductions Statement A (SEQ 0225) must equal "STMbnn", or When Other Deductions B (SEQ 0340) is significant, Other Deductions Statement B (SEQ 0345) must equal "STMbnn", or When Other Deductions C (SEQ 0460) is significant, Other Deductions Statement C (SEQ 0465) must equal "STMbnn".

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0973 o	Form 1116 - When Taxes Wthld on Dividends Foreign Curr. A (SEQ 0610), or Taxes Wthld Rent/Roy. Foreign Curr. A (SEQ 0620), or Taxes Wthld on Interest Foreign Curr. A (SEQ 0630), or Other Taxes Paid/Accrued Foreign Curr. A (SEQ 0640) is significant, Taxes Wthld/Paid/Accrued Curr. A Statement (SEQ 0645) must equal "STMbnn", or When Taxes Wthld on Dividends Foreign Curr. B (SEQ 0710), or Taxes Wthld Rent/Roy. Foreign Curr. B (SEQ 0720), or Taxes Wthld on Interest Foreign Curr. B (SEQ 0730), or Other Taxes Paid/Accrued Foreign Curr. B (SEQ 0740) is significant, Taxes Wthld/Paid/Accrued Curr. B Statement (SEQ 0745) must equal "STMbnn", or When Taxes Wthld on Dividends Foreign Curr. C (SEQ 0810), or Taxes Wthld Rent/Roy. Foreign Curr. C (SEQ 0820), or Taxes Wthld on Interest Foreign Curr. C (SEQ 0830), or Other Taxes Paid/Accrued Foreign Curr. C (SEQ 0840) is significant, Taxes Wthld/Paid/Accrued Curr. C Statement (SEQ 0845) must equal "STMbnn".
0974 o	Form 1116 - When Carryback/Carryover Amount (SEQ 0950) is significant, Carryback/Carryover Explanation (SEQ 0940) must equal "STMbnn".
0975 o	Form 1116 - When Foreign Tax Reduction Amount (SEQ 0980) is significant, Foreign Tax Reduction Explanation (SEQ 0970) must equal "STMbnn".
0976 o	Form 1116 - When Adjustments to Taxable Income (SEQ 1020) is significant, Adjustments Explanation (SEQ 1010) must equal "STMbnn".
0977-0981 RESERVED	
0982 o	**Form 1040 - When Domestic Production Activities Ded (SEQ 0710) is significant it must equal Domestic Production Activities Deduction (SEQ 0530) of Form 8903, and vice versa.**
0983 o	**Form 8903 - When Wage-Limited DPA Deduction (SEQ 0390) is significant and Adjusted Gross Income (SEQ 0750) of Form 1040 is positive, Income Limitation (SEQ 0210) must equal the sum of Domestic Production Activities Ded (SEQ 0710) of Form 1040 and Adjusted Gross Income (SEQ 0750) of Form 1040.**
0984-0985 RESERVED	
0986 o	Form T - When Other Consideration Amount (SEQ 0130) is significant, Other Consideration Amount Statement (SEQ 0135) must equal "STMbnn".

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
0987 o	Form T - When Section 631(a) Timber Cutting Election – Yes Box (SEQ **1310**) equals "X", Section 631(a) Adjusted Basis Statement (SEQ **1315**) must equal "STMbnn", and Section 631(a) Cut Timber Detail Statement (SEQ **1325**) must equal "STMbnn", and Section 631(a) Timber Valuation Statement (SEQ **1335**) must equal "STMbnn", and Section 631(a) Valuation Comparison Statement (SEQ **1345**) must equal "STMbnn", and Section 631(a) Operations Statement (SEQ **1355**) must equal "STMbnn", and Section 631(a) Activity Status Statement (SEQ **1365**) must equal "STMbnn".
0988 o	Form T - When Other Consideration Amount-S (SEQ **1440**) is significant, Other Consideration Amount-S Statement (SEQ **1445**) must equal "STMbnn".
0989-0998 RESERVED	
0999 o	A maximum of 96 Error Reject Codes can be provided in the acknowledgment file. If more than 96 reject conditions are identified, the 96th Error Reject Code will be replaced with "0999".
1000 o	Form 1310 – When the Filing Status Code (SEQ 0130) of the Tax Form is NOT equal to "Married Filing Joint" and the Refund (SEQ 1270) of the Tax Form is significant, then Form 1310 must be present and the Decedent's SSN (SEQ 0040) must equal the Primary SSN (SEQ 0010) of the Tax Form.
1001 o	Form 1310 – When the Filing Status Code (SEQ 0130) of the Tax Form is equal to "Married Filing Joint", the Decedent's SSN (SEQ 0040) must equal either the Primary SSN (SEQ 0010) or the Secondary SSN (SEQ 0030) of the Tax Form.
1002 o	Form 1310 – The Tax Year Decedent Due Refund (SEQ 0010) must equal the current tax year.
1003 o	Form 1310 – The year of the Date of Death (SEQ 0030) must equal the current tax year **or processing year**.
1004 o	Form 1310 – The Date of Death (SEQ 0030) must be significant and match either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) on the Tax Form.
1005 o	Form 1310 – When Person Other Than A or B Claiming Decedent Refund (SEQ 0190) equals "X", then all of the following fields must also equal "X": Did Decedent Leave a Will "YES" Box (SEQ 0210) or Did Decedent Leave a Will "NO" Box (SEQ 0220), Court Appointed Personal Rep "NO" Box (SEQ 0240), Personal Rep will be Appointed "NO" Box (SEQ 0260) and Refund Paid out According to State Laws "YES" Box (SEQ 0270).

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1006	o Form 1310 - When Person Other Than A or B Claiming Decedent Refund (SEQ 0190) and Refund Paid Out According to State Laws "YES" Box (SEQ 0270) are equal to "X", then at least one of the following fields on the Tax Form must be significant: Primary Date of Death (SEQ 0020) or Secondary Date of Death (SEQ 0040).
1007	o Form 1310 – Person Claiming Refund Signature (SEQ 0290) and Signature Date (SEQ 0300) must be significant.
1008	o Form 1310 – Valid Proof of Death is in my Possession (SEQ 0200) must equal "X".
1009	o Form 1310 – Street Address (SEQ 0110) is alphanumeric and cannot have leading or consecutive embedded spaces. The left-most position must contain an alpha or numeric character. The only special characters permitted are space, hyphen (-), and slash (/). See Section 7.03 for Street Address format.
	o Street Address (SEQ 0110) is a required field.
1010	o Form 1310 – Zip Code (SEQ 0150) must be within the valid ranges of zip codes listed for the corresponding State Abbreviation (SEQ 0140). The zip code cannot end in "00", with the exception of 20500 (the White House zip code). Refer to Attachment 3.
1011	o Form 1310 – State Abbreviation (SEQ 0140) must be significant and consistent with the standard state abbreviations issued by the Postal Service. Refer to Attachment 3 for State Abbreviations.
	o State Abbreviation (SEQ 0140) is a required field.
1012	o Form 1310 – City (SEQ 0130) must be left-justified and must contain a minimum of three alpha characters. This field cannot contain consecutive embedded spaces and must contain only alphabetic characters and spaces. Do not abbreviate the city name.
	o City (SEQ 0130) is a required field.
1013	o Form 1310 – If Address Ind (SEQ 0160) equals "1" (APO/FPO Address), then City (SEQ 0130) must equal "APO" or "FPO", and State Abbreviation (SEQ 0140) must equal "AA", "AE", or "AP" with the appropriate Zip Code (SEQ 0150). If State Abbreviation (SEQ 0140) equals "AA", "AE", or "AP", then Address Ind (SEQ 0160) must equal "1". Refer to Attachment 4.
1014	o Tax Form – When Filing Status Code (SEQ 0130) is equal to "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) and Refund (SEQ 1270) are significant, then Form a 1310 must be present for both taxpayers and Name of Person Claiming Refund (SEQ 0060) on the first Form 1310 must be equal to Name of Person Claiming Refund (SEQ 0060) of the second Form 1310.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1015	o Tax Form - When Filing Status (SEQ 0130) is equal to "2" and either the Primary Date of Death (SEQ 0020) or the Secondary Date of Death (SEQ 0040) is significant, then Surviving Spouse Yes (SEQ 1325) must also be significant.
1016	o Tax Form - When Filing Status Code (SEQ 0130) is NOT equal to "2" and the Primary Date of Death (SEQ 0020) and the Refund (SEQ 1270) are significant, then Form 1310 must be present and Person other than A or B Claiming Decedent Refund (SEQ 0190) must be significant.
1017	o Form 1310 – The SSN of Person Claiming Refund must be significant and cannot equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
	o When two Form 1310 are present, the SSN of Person Claiming Refund (SEQ 0070) of the first Form 1310 must equal the SSN of Person Claiming Refund (SEQ 0070) of the second Form 1310.
	o Exception: When the Filing Status is MFS, the SSN of Person Claiming Refund must be significant and MUST equal Secondary SSN (SEQ 0030) of Form 1040/A/EZ.
1018	o Form 1310 – When only one Form 1310 is present, Decedent's SSN (SEQ 0040) must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
	o When two Forms 1310 are present, Decedent's SSN (SEQ 0040) of the first Form 1310 must equal Primary SSN (SEQ 0010) of Form 1040 and Decedent's SSN (SEQ 0040) of the second Form 1310 must equal Secondary SSN (SEQ 0030) of Form 1040.
1019	o Tax Form - When Filing Status (SEQ 0130) is "Other Than 2" and the Primary Date of Death (SEQ 0020) is significant, then Personal Representative (SEQ 1326) must also be significant.
	o Tax Form - When Filing Status (SEQ 0130) is equal to "2" and the Primary Date of Death (SEQ 0020) and the Secondary Date of Death (SEQ 0040) are significant, then Personal Representative (SEQ 1326) must also be significant.
1020	o **Reserved**
1021	o **Reserved**
1022	o **Reserved**
1023	o **Reserved**
1024	o **Reserved**

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1025	o **Reserved**
1026	o **Reserved**
1027	o **Reserved**
1028	o **Reserved**
1029	o **Reserved**
1030	o **Reserved**
1031	o **Reserved**
	o
1032	o Tax Form - When Primary Date of Death (SEQ 0020) on the Tax Return is significant, the year of Primary Date of Death must equal the current tax year **or processing year** and must match data from the IRS Master File.
	o When Secondary Date of Death (SEQ 0040) on the Tax Return is significant, the year of Secondary Date of Death must equal the current tax year **or processing year** and must match data from the IRS Master File.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1033	o Tax Form - When Primary Date of Death (SEQ 0020) on the Tax Return is significant, then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).
	o When Secondary Date of Death (SEQ 0040) on the Tax Return is significant, then the following fields cannot be present: Foreign Street Address (SEQ 0062), Foreign City, State or Province, Postal Code (SEQ 0064), and Foreign Country (SEQ 0066).
1034	o Tax Form - When Primary Date of Death (SEQ 0020) on the Tax Return is significant, then Name Line 2 (SEQ 0070) must also be significant.
	o When Secondary Date of Death (SEQ 0040) on the Tax Return is significant, then Name Line 2 (SEQ 0070) must also be significant.
1035	o Tax Form - When the Filing Status (SEQ 0130) is Other Than "2" and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD or less than sign DECD", else reject. See Section 7.2 for Name Line 1 formats.
1036	o Form 1310 - Name of Person Claiming Refund (SEQ 0060) must equal Name Line 2 (SEQ 0070) of Tax Form.
	o Name Line 2 (SEQ 0070) of Tax Form must equal Name of Person Claiming Refund (SEQ 0060) on Form 1310 if present.
1037	o Tax Form - When the Filing Status (SEQ 0130) is "2", and the Primary Date of Death (SEQ 0020) is significant, then Name Line 1 (SEQ 0060) must contain "DECD space ampersand sign", else reject.
1038	o Tax Form - When the Filing Status (SEQ 0130) is "2", and the Secondary Date of Death (SEQ 0040) is significant, then Name Line 1 (SEQ 0060) must contain "space DECD", else reject.
1039	o RESERVED
1040	o RESERVED
1041	o Form W-2GU – When Advance EIC Payment (SEQ 0200) is significant, taxpayers cannot file Form 1040EZ.
1042	o Form W-2GU – Employer City (SEQ 0070) must contain at least three characters.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1043	o Form W-2GU – Employer Identification Number (SEQ 0040) must be numeric, then first two digits of Employer Identification Number (SEQ 0040) must equal a valid District Office Code, Employer Name Control (SEQ 0045) must be significant, and W-2GU Indicator (SEQ 0300) must equal "N" or "S". Refer to Attachment 7 for District Office Codes. See Section 7.05 for Business Name Control format. Note: The value "N" (Non-Standard) indicates that the Form W-2GU was altered, handwritten, or typed, or that a cumulative earnings statement or a substitute Form W-2GU was used. The value "S" (Standard) identifies a Form W-2GU that is a computer-produced print, an IRS form, or an IRS-approved facsimile.
1044	o Form W-2GU - The following fields must be significant: Employer Name (SEQ 0050), Employer Address (SEQ 0060), Employee Name (SEQ 0090), Employee Address (SEQ 0100), Employee City (SEQ 0110), Employee State (SEQ 0113), Employee Zip Code (SEQ 0115), and Wages (SEQ 0120). o Exception: The check for Wages (SEQ 0120) is bypassed when Combat Pay has been excluded from Wages. o Exception: When a period (.) is present in the Employee State (SEQ 0113), the checks for Employee City (SEQ 0110) and Employee Zip Code (SEQ 0115) are bypassed.
1045	o Form W-2GU – Employee SSN (SEQ 0080) must equal either the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of the Tax Form.
1046	o Summary Record – Number of Forms W-2GU Records (SEQ 0063) must equal the number of Forms W-2GU computed by the IRS.
1047	o Form W-2GU – If the total of Wages (SEQ 0120) from Form(s) W-2GU is greater than $4,999 and the Adjusted Gross Income (SEQ 0750) of Tax Form is greater than $49,999, then Form 1040 must be used, Form 5074 must be attached and the return must be processed at the Philadelphia Submission Processing Center.
1048	o Tax Form – If the State Abbreviation (SEQ 0087) is equal to "GU" and Wages, Salaries, and Tips (SEQ 0375) equals the total amount(s) of Wages (SEQ 0120) from Form(s) W-2GU and Wages, Salaries, and Tips (SEQ 0375) equals Total Income (SEQ 0600) from Form 1040/A or Adjusted Gross Income (SEQ 0750) from Form 1040EZ and Total Payments (SEQ 1250) equals the total amount(s) of Guam Withholding (SEQ 0130) from Form(s) W-2GU, then this return must be filed with the Department of Revenue and Taxation, Government of Guam.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1049 o	Tax Form - Tax returns from the U.S. Possessions of American Samoa, Guam, and the Commonwealth of the Northern Mariana Islands may not be electronically filed.
1050 o	Form 8594 – When SEQ 0300 is present, then SEQ 0315 must equal "STMbnn".
1051 o	Tax Form - Earned Income Credit may not be claimed by residents of the U.S. Possessions or foreign countries.
1052-1054 RESERVED	
1055 o	**Reserved** -|
1056 o	**Reserved** -|
1057 o	**Reserved** -|
1058-1059 RESERVED	
1060 o	STCGL/LTCGL – Schedule D Page 1 or Form 8865 Page 1 must be the next record after the Capital Gain/Loss Records.
o	The Subpart Type (SEQ 0001) and Subpart Occurrence Number (SEQ 0005) must match the Record ID (SEQ 0000) and Schedule/Form Occurrence Number (SEQ 0005) from the parent (Schedule D or Form 8865) that immediately follows the Capital Gain Records.
1061 o	STCGL/LTCGL – The Transaction Occurrence Number (SEQ 0010) must be significant and in ascending, consecutive numerical sequence beginning with "0000001".

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1062	o STCGL/LTCGL – Any STCGL Reference number "STCGL" occurring within a tax return must have a corresponding STCGL Record.
	o Any LTCGL Reference number "LTCGL" occurring within a tax return must have a corresponding LTCGL Record.
	o If ST Property Desc 1 of Schedule D (SEQ 0020) is equal to "STCGL" then SEQ 0030 – 0290 must be blank. If LT Property Desc 1 of Schedule D (SEQ 0880) is equal to "LTCGL" then SEQ 0890 – 1155 must be blank.
	o If S-T Description of Property of Form 8865 (SEQ 2480) is equal to "STCGL" then SEQ 2490 – 2710 must be blank. If L-T Description of Property of Form 8865 (SEQ 2760) is equal to "LTCGL" then SEQ 2770 – 3030 must be blank.
1063	o Summary Record – Number of STCGL Records (SEQ 0133) must equal the number of STCGL Records computed by the IRS.
1064	o Summary Record – Number of LTCGL Records (SEQ 0135) must equal the number of LTCGL Records computed by the IRS.
1065-1067	RESERVED
1068	o Tax Form – If Nontaxable Combat Pay Election (SEQ 1185) is significant, **it must equal total nontaxable combat pay on Forms W-2. On Form W-2, nontaxable combat pay is the amount in Employer's Use Amount (SEQ 0246, 0256, 0259, 0262, statement) when the corresponding Employer's Use Code (SEQ 0242, 0252, 0257, 0260, statement) is "Q".**
1069	o RESERVED
1070	o Form 8885 - When only one Form 8885 is present, SSN of Recipient (SEQ 0020) must equal the Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
	o When two Forms 8885 are present, SSN of Recipient (SEQ 0020) of the first Form 8885 must equal the Primary SSN (SEQ 0010) of Form 1040 and SSN of Recipient (SEQ 0020) of the second Form 8885 must equal the secondary SSN (SEQ 0030) of Form 1040.
	o When two Forms 8885 are present, SSN of Recipient (SEQ 0020) of the first Form 8885 cannot equal SSN of Recipient (SEQ 0020) of the Form 8885 of the second Form 8885.
1071	o Form 1040 - If Form 8885 Block (SEQ 1208) is significant, then Form 8885 must be attached and vice versa.
1072	o Form 8885 – On each Form 8885 at least one of the following fields must equal "X": SEQ 0035, 0045, 0055, 0065, 0075, 0085, 0095, 0105, 0115, 0125, 0135 or 0145.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION
1073	o	Form 8885 – Amount Paid for Health Insurance (SEQ 0190) must contain a significant entry.
1074	o	Form 8885 – If "Advance Payments" (SEQ 0240) does not contain a significant amount, "Multiply Line 4 by 65%" (SEQ 0230) must equal "Health Coverage Tax Credit" (SEQ 0250).
1075	o	Form 8885 – Information provided to the IRS indicates that filer is not eligible to claim the Health Coverage Tax Credit. Eligibility is determined through either filer's state workforce agency (Department of Labor) or the Pension Benefit Guaranty Corporation (PBGC). Only these organizations can determine filer's potential eligibility. To determine eligibility, trade adjustment assistance (TAA) and alternative trade adjustment recipients (ATAA) may call the DOL at 1-877-US-2JOBS (TTY 1-877-889-5627). PBGC recipients should call 1-800-400-7242.
1076	**o**	**Form 8885 – When any of the Month boxes (SEQ 0035, 0045, 0055, 0065, 0075, 0085, 0095, 0105, 0115, 0125, 0135, 0145) or Amount Paid for Health Insurance (SEQ 0190) contain a significant entry, then the PIN TYPE Code (SEQ 0008) of the Authentication Record must contain "X". (Note: This error will be set on the PIN TYPE Code).**
1077-1079		RESERVED
1080	o	Form 1040 – If Form 8859 Block (SEQ 0990) equals "X", then Form 8859 must be attached.
1081-1084		RESERVED
1085	o	Form 8889 - SSN of HSA account beneficiary (SEQ 0010) of Form 8889 must equal Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040.
1086	o	RESERVED
1087-1089		RESERVED
1090	o	RESERVED
1091-1093		RESERVED
1094	o	Form 1040 - When Filing A Community Property State Return (SEQ 1317) is significant, the Allocation Record must be present and the Filing Status equals "3", the State Abbreviation (SEQ 0087) must equal one of the following states: AZ (Arizona), CA (California), ID (Idaho), LA (Louisiana), NM (New Mexico), NV (Nevada), TX (Texas), WA (Washington) and WI (Wisconsin) and vice versa.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1095 o	Allocation Record - When the Allocation Record is present, Total Income (SEQ 0250) must be significant and cannot be zero filled or blank. Exception: This check is bypassed when Combat Pay has been excluded from Income.
1096 o	Summary Record - Count of Allocation Record (SEQ 0105) must equal the count of Allocation Record computed by the IRS.
1097-1099 RESERVED	
1100-1119 RESERVED	
1120 o	**Form 4684 – If more than one Form 4684 is present, only the first occurrence of Form 4684 can contain entries in the following fields: SEQ 0400, 0410, 0420, 0430, 0440, and 0450.**
1121-1149 RESERVED	
1150 o	Authentication Record – An Authentication Record must be present when the Practitioner PIN, Self-Select PIN by Practitioner, Online Self-Select PIN or Regular Online (Form 8453-OL) is used.
1151-1154 RESERVED	
1155 o	**Authentication Record – When the Primary Taxpayer Signature (SEQ 1321) or Spouse Signature (SEQ 1324) on the Tax Return is significant, the PIN TYPE Code (SEQ 0008) on the Authentication Record must be present and must be P, S, or O.**
1156-1169 RESERVED	
1170 o	**Form 3800 – If Current Year New Markets Credit (SEQ 0135) is significant, then Form 8874 must be present.**
1171 o	**Form 3800 – If Credit for Small Employer Pension Plan Startup Cost (SEQ 0137) is significant, then Form 8881 must be present.**
1172 o	**Form 3800 – If Credit for Employer-Provided Child Care Facilities (SEQ 0139) is significant, then Form 8882 must be present.**
1173 o	**Form 3800 – If Current Year Biodiesel Fuels Credit (SEQ 0141) is significant, then Form 8864 must be present.**
1174 o	**Form 3800 – If Current Year Low Sulfur Diesel Fuel Credit (SEQ 0143) is significant, then Form 8896 must be present.**
1175-1199 RESERVED	
1200 o	Form 8891 - Registered Retirement Savings Plan Box (SEQ 0110) and Registered Retirement Income Fund Box (SEQ 0120) cannot both equal "X", and cannot both equal blank.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1201 o	Form 8891 - Beneficiary Plan Status Box (SEQ 0130) and Annuitant Plan Status Box (SEQ 0140) cannot both equal "X", and cannot both equal blank.
1202 o	Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals "X", Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150), and Previous U.S. Tax Deferral Elect "No" Box (SEQ 0160), and U.S. Tax Deferral New Elect Box (SEQ 0180) cannot equal "X", and First Year U.S. Tax Deferral Elect (SEQ 0170) cannot be significant.
1203 o	Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals blank, Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150) and Previous U.S. Tax Deferral Elect "No" Box (SEQ 0160) cannot both equal "X", and cannot both equal blank.
1204 o	Form 8891 - If Annuitant Plan Status Box (SEQ 0140) equals blank, and if Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150) equals "X", First Year U.S. Tax Deferral Elect (SEQ 0170) must be significant, and U.S. Tax Deferral New Elect Box (SEQ 0180) cannot equal "X".
1205 o	**Form 8891 - If Annuitant Plan Status Box (SEQ 0140), or Previous U.S. Tax Deferral Elect "Yes" Box (SEQ 0150), or U.S. Tax Deferral New Elect Box (SEQ 0180) equals "X", Current Year Plan Contributions (SEQ 0220), and Current Year Undistributed Interest (SEQ 0230), and Current Year Undistributed Ordinary Dividends (SEQ 0240), and Current Year Undistributed Qualified Dividends (SEQ 0250), and Current Year Undistributed Capital Gains (SEQ 0260), and Current Year Undistrib Other Income Total Amount (SEQ 0280) cannot be significant, and Current Year Undistrib Other Income List Statement (SEQ 0270) cannot be significant, and cannot equal "STMbnn".**
1206-1299 RESERVED	
1300 o	RESERVED
1301 o	RESERVED
1302 o	RESERVED
1303 o	Form 8862 – If Number of Days Child 1/Child 2 Lived in U.S. (SEQ 0062/0072) is less than 184, then Child 1/Child 2 Date of Birth (SEQ 0082/0092) or Child 1/Child 2 Date of Death (SEQ 0084/0094) must be present.

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION
1304 o	RESERVED
1305 o	Form 8862 - If Person Lived w/Child –Yes (SEQ 0290) equal "X", then one of the following must be present; Other Person Name -1 Child 1 (SEQ 0310) and Other Person Relationship -1 Child 1 (SEQ 0320). If Child 2 is present, then the following must be present; Other Person Name -1 Child 2 (SEQ 0380) and Other Person Relationship -1 Child 2 (SEQ 0390).
1306-9999	RESERVED

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ATTACHMENT 2

ACCEPTABLE ABBREVIATIONS

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

* (For all fractions, enter a space before and after the number, e.g., 1012 1/2 ST)

For a complete listing of acceptable address abbreviations, see Document 7475, Catalogue #11046E, State Abbreviations, Major City Codes and Address Abbreviations.

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ATTACHMENT 3

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

State	Abbr.	Zip Code
Alabama	AL	350nn-352nn 354nn-369nn
Alaska	AK	995nn-999nn
Arizona	AZ	850,852nn-853nn 855nn-857nn 859nn-860nn 863nn-865nn
Arkansas	AR	716nn-729nn, 75502
California	CA	900nn-908nn, 910nn-928nn 930nn-961nn
Colorado	CO	800nn-816nn
Connecticut	CT	060nn-069nn
Delaware	DE	197nn-199nn
District of Columbia	DC	200nn-205nn
Florida	FL	320nn-339nn, 341nn, 342nn, 344nn, 346nn, 347nn, 349nn
Georgia	GA	300nn-319nn, 398nn, 399nn
Hawaii	HI	967nn, 968nn
Idaho	ID	832nn-838nn
Illinois	IL	600nn-629nn
Indiana	IN	460nn-479nn
Iowa	IA	500nn-528nn
Kansas	KS	660nn-679nn
Kentucky	KY	400nn-427nn, 45275
Louisiana	LA	700nn-714nn, 71749
Maine	ME	03801, 039nn-049nn
Maryland	MD	20331, 206nn-219nn
Massachusetts	MA	010nn-027nn, 055nn
Michigan	MI	480nn-499nn
Minnesota	MN	550nn-567nn
Mississippi	MS	386nn-397nn
Missouri	MO	630nn-658nn
Montana	MT	590nn-599nn
Nebraska	NE	680nn-693nn
Nevada	NV	889nn-898nn
New Hampshire	NH	030nn-038nn
New Jersey	NJ	070nn-089nn
New Mexico	NM	870nn-884nn
New York	NY	004nn, 005nn, 06390, 100nn-149nn
North Carolina	NC	270nn-289nn
North Dakota	ND	580nn-588nn
Ohio	OH	430nn-459nn
Oklahoma	OK	730nn-732nn, 734nn-749nn
Oregon	OR	970nn-979nn
Pennsylvania	PA	150nn-196nn
Rhode Island	RI	028nn, 029nn
South Carolina	SC	290nn-299nn
South Dakota	SD	570nn-577nn
Tennessee	TN	370nn-385nn
Texas	TX	733nn, 73949, 750nn-799nn
Utah	UT	840nn-847nn
Vermont	VT	050nn-054nn, 056nn-059nn
Virginia	VA	20041, 201nn, 20301, 20370, 220nn-246nn
Washington	WA	980nn-986nn, 988nn-994nn
West Virginia	WV	247nn-268nn
Wisconsin	WI	49936, 530nn-549nn
Wyoming	WY	820nn-834nn

ATTACHMENT 3 (continued)

STANDARD POSTAL SERVICE STATE ABBREVIATIONS AND ZIP CODES

U.S. Possession	Abbr.	Zip Code
American Samoa	AS	96799
Guam	GU	9691n, 9692n or 9693n
Commonwealth of the Northern Mariana Islands	MP	9695n
Puerto Rico	PR	006nn, 007nn, 009nn
U.S. Virgin Islands	VI	008nn

ATTACHMENT 4

APO/FPO CITY/STATE/ZIP CODES FOR MILITARY OVERSEAS ADDRESSES

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

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ATTACHMENT 5

Community Property State Abbreviations

Community Property States	Community Property State Abbreviations
Arizona	AZ
California	CA
Idaho	ID
Louisiana	LA
New Mexico	NM
Nevada	NV
Texas	TX
Washington	WA
Wisconsin	WI

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ATTACHMENT 6

CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS AND FORM 8453

1. Non-Paid Preparer Field for IRS-Sponsored Programs

The Non-Paid Preparer field on the tax form (Form 1040, Form 1040A, Form 1040EZ) should only contain an entry when the related paper tax return was prepared or reviewed through an IRS tax assistance program. These include Self-Help, and Outreach Programs, as well as the taxpayer assistance "walk-in" program in the district offices.

When a return is prepared or reviewed in one of these programs, a literal value identifying the specific program or special aspect of the program is either stamped and/or written in the Paid Preparer Information section of the tax form.

If one of the following literal values appears in the Paid Preparer Information section of the paper return, enter that literal value in SEQ 1338 (Non-Paid Preparer) of the tax form record:

"IRS-PREPARED"
"IRS-REVIEWED"

In all other cases, enter blanks for fixed format or omit the field for variable format.

For the VITA and Tax Counseling for the Elderly Non-Paid Preparer IRS-Sponsored Programs, the literal values "VITA" and "TCE" will no longer be input to denote that a tax return was prepared through one of these programs. The record layout has been changed to remove the "VITA" and "TCE" values.

The tax returns prepared in the VITA and Tax Counseling for the Elderly Non-Paid Preparer IRS-Sponsored Programs will be identified by a site identification number. The composition of the site identification number is in the Preparer's Tax Identification Number (PTIN) format. The site identification number will be entered in the PTIN field for electronically filed tax returns.

CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS AND FORM 8453

2. Self-Prepared Returns

If the taxpayer prepared the return or if the return was prepared by another person who was not paid to prepare the return, such as a friend or a relative, the Non-Paid Preparer field should be left blank.

3. Paid Preparer

If the return was prepared by a paid preparer, then fields 1340 through 1410 of the tax form record must be completed, with the following exceptions:

a. Self-Employed

If the paid preparer is self-employed, then SEQ 1350 (Preparer Self-Employment Indicator) should equal "X", and either SEQ 1360 (Preparer SSN/Preparer TIN) or SEQ 1380 (Preparer Firm EIN) should be present.

b. Employee of Preparer Firm

If the paid preparer is not self-employed, then SEQ 1350 (Preparer Self-Employment Indicator) should be blank and both SEQ 1360 (Preparer SSN/Preparer TIN) and SEQ 1380 (Preparer Firm EIN) should be present.

4. Electronic Return Originators (ERO's)

a. Collectors Who Do Not Change Data

Some Electronic Return Originators who are not the paid preparer are erroneously entering their identifying information in the Paid Preparer fields of the tax form. The fact that a taxpayer is paying a fee to have the return filed electronically does not mean that the ERO is the paid preparer of the return.

b. Collectors Who Change Data

However, if the ERO changes the taxpayer's entries or computation on the return in a substantive manner (see Publication 1345), then the ERO is considered the paid preparer of the return and must enter his/her identifying information in the Paid Preparer fields of the tax form. This also applies when the return was originally prepared by a paid preparer and the ERO makes substantive changes to the original return information.

CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS AND FORM 8453

5. Form 8453 requirements for Electronic Return Originators

Do not confuse the Paid and Non-Paid Preparer information requirements for the tax form (Form 1040, Form 1040A, Form 1040EZ) with the Form 8453 Electronic Return Originator requirements. The Electronic Return Originator must sign the Form 8453 and provide the applicable information as follows:

a. Paid Self-Employed

If the ERO is the paid preparer and is self-employed, he/she must check the box "Check if self-employed", and enter his/her SSN/PTIN or EIN, as appropriate, as well as the Firm Name and Address data.

b. Employee of Firm

If the ERO is the paid preparer and is an employee of a return preparation firm, he/she must enter his/her SSN/PTIN, as well as the Firm EIN, Firm Name and Address data.

c. Collector

If the ERO did not prepare the return but collected it for electronic filing (transmission) purposes only, sign the Form 8453 in the ERO box, and enter the Firm EIN, Firm Name and Firm Address data. There is no requirement to provide his/her SSN/PTIN in this case.

6. Paid Preparer Signatures on Form 8453

Individual income tax return paid preparers are authorized to sign Forms 8453 by means of a rubber stamp, computer software program or mechanical device, such as signature pen. These alternative methods of signing must include either a facsimile of the individual preparer signature or the individual preparer printed name. All required preparer information must be provided. Income tax return preparers utilizing one of these alternative methods of signing are personally responsible for affixing their signature to Form 8453. Additional information is found in Internal Revenue Bulletin Number 2004-33, Notice 2004-54, dated August 16, 2004.

CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS AND FORM 8453

7. Form 8453, U.S. Individual Income Tax Declaration for an IRS *e*-file Return

An Authorized IRS *e-file* Provider must mail Form(s) 8453 **to the applicable Submission Processing Center** within three business days after receiving acknowledgment that the return was accepted by IRS. An electronically submitted tax return is not considered filed until IRS receives a complete and signed Form 8453. Your failure to comply with this requirement may result in suspension from the IRS *e-file* program.

These instructions do not apply to tax returns filed using an electronic signature method such as Self-Select PIN or Practitioner PIN. The PIN Presence Indicator field (0065) in the Acknowledgment Key Record indicates if the electronic signature was received by IRS or if Form 8453 is required. If the electronic signature was received by IRS, Form 8453 is **not** required.

Acceptable attachments to TY200**5** Form 8453 include:

- Form 3115, *Application for Change in Accounting Method*
- Form 3468, *Investment Credit, Historic Structure Certificate*
- Form 5713, *International Boycott Report*
- Form 8283, *Noncash Charitable Contributions, Section B Appraisal Summary*
- Form 8332, *Release of Claim to Exemption for Child of Divorced or Separated Parents*
- Form 8858, *Information Return of U.S. Persons With Respect To Foreign Disregarded Entities*
- Form 8885, *Health Coverage Tax Credit*

NOTE: Paper Document Indicator(s) must be entered in the appropriate field(s) of the Summary Record.

In addition to the above listed forms, a Power of Attorney should be attached to Form 8453 if the Power of Attorney authorizes the agent to sign for the taxpayer. Please note that a Power of Attorney does not prevent use of a PIN signature method.

Do not attach Forms W-2, W-2G, **W-2GU** and 1099-R to the Form 8453 that is mailed to the IRS. Authorized IRS *e-file* Providers are required to retain copies of Forms W-2, W-2G, **W-2GU** and 1099-R with their records. **Form 8822, *Change of Address*, Form 8379, *Injured Spouse Claim and Allocation*, or Form 9465, *Installment Agreement Request*, should not be attached to Form 8453.** Only one Form 8453 should be mailed to the IRS for each accepted return.

Send Form(s) 8453 to the Submission Processing Center identified in Section 1 – Data Communication, "Processing for 1040 *e-file* in 200**6**". Use the appropriate mailing address below:

Internal Revenue Service
Attn: Shipping and Receiving, 0254
Receipt and Control Branch
Austin, TX 73344-0254

OR

Internal Revenue Service
Attn: Shipping and Receiving, 0254
Receipt and Control Operations
Andover, MA 05544-0254

ATTACHMENT 7

EIN'S PREFIXES

The first two digits of a valid Employer Identification Number (EIN) must equal one of the EIN prefixes listed below:

EINs Prefixes

01, 02, 03, 04, 05, 06;

10, 12, 11;

13, 14, 15, 16;

20, 21, 22, 23, 24, 25, 26, 27;

30, 31, 32;

33, 34, 35, 36, 37, 38, 39;

40, 41, 42, 43, 44, 45, 46, 47, 48;

50, 51, 52, 53, 54, 55, 56, 57, 58, 59;

60, 61, 62, 63, 64, 65, 66, 67, 68, 69;

70, 71, 72, 73, 74, 75, 76, 77;

80, 81, 82, 83, 84, 85, 86, 87, 88;

90, 91, 92, 93, 94, 95, 96, 97, 98, 99.

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ATTACHMENT 8

VALID TWO-DIGIT ELECTRONIC FILING IDENTIFICATION NUMBER (EFIN) PREFIX CODES
LISTED BY SUBMISSION PROCESSING CENTERS
JANUARY 2006 – OCTOBER 2006 RETURN TRANSMISSIONS

Foreign and U.S. Possession addresses, returns containing U.S. Possession forms, or Forms 2555/2555EZ, Forms 8833, **Forms 8854** or Forms 8891 must be batched to Philadelphia.

Fed/State and State-only returns must be batched by state return.

Federal returns must be batched by **the first two digits of** ERO EFIN or by address of online Taxpayer.

ANDOVER SPC

SITE DESIGNATOR - C

01	Augusta	ME
02	Portsmouth	NH
03	Burlington	VT
04	Boston	MA
05	Providence	RI
06	Hartford	CT
11	Brooklyn	NY
13	Manhattan	NY
13	APO/FPO – NY	AE
14	Albany	NY
16	Buffalo	NY
20	**Newark**	**NJ**
22	Newark	NJ
23	Philadelphia	PA
25	Pittsburgh	PA
51	Wilmington	DE
52	Baltimore	MD
54	Richmond	VA
78	District of Columbia	DC

AUSTIN SPC

SITE DESIGNATOR - E

42	Des Moines	IA
43	St. Louis	MO
45	**Fargo**	**ND**
46	**Aberdeen**	**SD**
47	**Omaha**	**NE**
48	Wichita	KS
63	**Birmingham**	**AL**
64	**Jackson**	**MS**
71	**Little Rock**	**AR**
72	**New Orleans**	**LA**
73	Oklahoma City	OK
74	Austin	
75	Dallas	
76	Houston	TX
80	**Dallas**	**TX**
84	**Denver**	**CO**
85	Albuquerque	NM

FRESNO SPC

SITE DESIGNATOR – H

30	**Laguna Niguel**	**CA**
33	**Laguna Niguel**	**CA**
68	**Sacramento**	**CA**
77	**San Jose**	**CA**
81	**Helena**	**MT**
82	**Boise**	**ID**
83	**Cheyenne**	**WY**
86	**Phoenix**	**AZ**
87	**Salt Lake City**	**UT**
88	**Las Vegas**	**NV**
91	**Seattle**	**WA**
92	**Anchorage**	**AK**
93	**Portland**	**OR**
94	**San Francisco**	**CA**
94	**APO/FPO San Francisco**	**AP**
95	**Los Angeles**	**CA**
96	**Los Angeles**	**CA**
99	**Honolulu**	**HI**

PHILADELPHIA SPC

SITE DESIGNATOR – G

50	**Jacksonville**	**FL**
56	**Greensboro**	**NC**
57	**Columbia**	**SC**
58	**Atlanta**	**GA**
59	**Jacksonville**	**FL**
60	**Ft. Lauderdale**	**FL**
61	**Louisville**	**KY**
62	**Nashville**	**TN**
65	**Ft. Lauderdale**	**FL**
65	**APO/FPO Miami**	**AA**
66	U.S. Possessions	
67	**Atlanta**	GA
98	International	

KANSAS CITY SPC

SITE DESIGNATOR – F

15	**Chicago**	**IL**
31	Cincinnati	OH
34	Cleveland	OH
35	Indianapolis	IN
36	**Chicago**	**IL**
37	**Springfield**	**IL**
38	Detroit	MI
39	**Milwaukee**	**WI**
40	Detroit	MI
41	**St. Paul**	**MN**
55	Parkersburg	WV

EFIN Prefix Codes 10, 21, 32, 44 and 53 are designated for Online filing and are valid at all sites.
EFIN Prefix Codes 08, 17, 18, 29 and 49 are for Internal Use Only.

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ATTACHMENT 9

SOCIAL SECURITY/TAXPAYER IDENTIFICATION NUMBERS

Social Security/Taxpayer Identification Numbers are broken down as follows:

1 2 3	-	4 5	-	6 7 8 9
Area	-	Group	-	Serial

Valid Ranges for Social Security Number (SSN):

001-01-0001 through 695-99-9999,

700-01-0001 through 733-99-9999,

750-01-0001 through 763-99-9999.

764-01-0001 through 899-99-9999.

When the SSN "Group" contains zeros, the SSN is a test SSN and the return will be rejected.

When the SSN "Serial" contains all zeros, the return will be rejected.

Valid Range for Individual Taxpayer Identification Number (ITIN):

900-70-0000 through 999-80-9999

The valid range for the ITIN "Area" is 900 through 999.
The valid range for the ITIN "Group" is 70 through 80.
The valid range for the ITIN "Serial" is 0000 through 9999.

An ITIN is a nine-digit number assigned by the Internal Revenue Service to taxpayers who are not eligible to obtain an SSN. It is used for tax purposes only.

Valid Range for Adoption Taxpayer Identification Number (ATIN):

900-93-0000 through 999-93-9999

The valid range for the ATIN "Area" is 900 through 999.
The valid ATIN "Group" is 93.
The valid range for the ATIN "Serial" is 0000 through 9999.

An ATIN is a temporary nine-digit number issued by the Internal Revenue Service for an adoptive child. It is provided to individuals who are in the process of legally adopting a U.S. citizen or resident child and who are not eligible to obtain an SSN for that child in time to file their tax return.

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ATTACHMENT 10

COUNTRY CODES FOR FORMS 2555/2555-EZ and Foreign Employer Compensation Record (FEC Record)

If the country is not listed, use Country Code "XX" - Other Countries

Code	Name of Country
AF	Afghanistan
AL	Albania
AG	Algeria
AN	Andorra
AO	Angola
AV	Anguilla
AY	Antarctica
AC	Antigua & Barbuda
AR	Argentina
AM	Armenia
AA	Aruba
AT	Ashmore & Cartier Islands
AS	Australia
AU	Austria
AJ	Azerbaijan
BF	Bahamas The
BA	Bahrain
BG	Bangladesh
BB	Barbados
BO	Belarus
BE	Belgium
BH	Belize
BN	Benin
BD	Bermuda
BT	Bhutan
BL	Bolivia
BK	Bosnia and Herzegovina
BC	Botswana
BV	Bouvet Island
BR	Brazil
IO	British Indian Ocean Territory
BX	Brunei
BU	Bulgaria
UV	Burkina Faso
BM	Burma
BY	Burundi
CB	Cambodia
CM	Cameroon
CA	Canada
CV	Cape Verde
CJ	Cayman Islands
CT	Central African Republic
CD	Chad
CI	Chile
CH	China
KT	Christmas Islands
IP	Clipperton Islands
CK	Cocos (Keeling Islands)
CO	Colombia
CN	Comoros
CF	Congo (Brazzaville)
CG	Congo (Kinshasa)
CW	Cooks Islands
CR	Coral Sea Islands
CS	Costa Rica
IV	Cote d'Ivoire
HR	Croatia
CU	Cuba
CY	Cyprus
EZ	Czech Republic
DA	Denmark
DJ	Djibouti
DO	Dominica
DR	Dominican Republic
TT	East Timor
EC	Ecuador
EG	Egypt
ES	El Salvador
EK	Equatorial Guinea
ER	Eritrea
EN	Estonia
ET	Ethiopia
FK	Falkland Islands (Islas Malvinas)
FO	Faroe Islands
FJ	Fiji
FI	Finland
FR	France
FP	French Polynesia
FS	French Southern & Antarctic Lands
GB	Gabon

ATTACHMENT 10

COUNTRY CODES FOR FORMS 2555/2555-EZ
and Foreign Employer Compensation Record (FEC Record)

If the country is not listed, use **Country** Code "**XX**" - Other Countries

Code	Name of Country
GA	Gambia The
GG	Georgia
GM	Germany
GH	Ghana
GI	Gibraltar
GR	Greece
GL	Greenland
GJ	Grenada
GT	Guatemala
GK	Guernsey
GV	Guinea
PU	Guinea-Bissau
GY	Guyana
HA	Haiti
HM	Heard Island & McDonald Islands
BK	Herzegovina and Bosnia
VT	Holy City
HO	Honduras
HK	Hong Kong
HU	Hungary
IC	Iceland
IN	India
ID	Indonesia
IR	Iran
IZ	Iraq
EI	Ireland
IS	Israel
IT	Italy
JM	Jamaica
JN	Jan Mayen
JA	Japan
JE	Jersey
JO	Jordan
KZ	Kazakhstan
KE	Kenya
KR	Kiribati
KN	Korea, North
KS	Korea, South
KU	Kuwait
KG	Kyrgyzstan
LA	Laos
LG	Latvia
LE	Lebanon
LT	Lesotho

Code	Name of Country
LI	Liberia
LY	Libya
LS	Lichtenstein
LH	Lithuania
LU	Luxembourg
MC	Macau
MK	Macedonia, The Former Yugoslav Republic of
MA	Madagascar
MI	Malawi
MY	Malaysia
MV	Maldives
ML	Mali
MY	Malta
IM	Man, Isle of
RM	Marshall Islands
MR	Mauritania
MP	Mauritius
MF	Mayotte
MX	Mexico
FM	Micronesia, Federated States of
MD	Moldova
MN	Monaco
MG	Mongolia
YI	Montenegro & Serbia
MH	Montserrat
MO	Morocco
MZ	Mozambique
WA	Namibia
NR	Nauru
NP	Nepal
NL	Netherlands
NT	Netherlands Antilles
NC	New Caledonia
NZ	New Zealand
NU	Nicaragua
NG	Niger
NI	Nigeria
NE	Niue
NF	Norfolk Island
NO	Norway
MU	Oman
PK	Pakistan
PS	Palau

ATTACHMENT 10

COUNTRY CODES FOR FORMS 2555/2555-EZ
and Foreign Employer Compensation Record (FEC Record)

If the country is not listed, use **Country** Code "**XX**" - Other Countries

Code	Name of Country
PM	Panama
PP	Papua New Guinea
PA	Paraguay
PE	Peru
RP	Philippines
PC	Pitcairn Islands
PL	Poland
PO	Portugal
QA	Qatar
RO	Romania
RS	Russia
RW	Rwanda
SH	Saint Helena
SC	Saint Kitts & Nevis
ST	Saint Lucia
SB	Saint Pierre & Miquelon
VC	Saint Vincent & The Grenadines
WS	Samoa
SM	San Marino
TP	Sao Tome and Principe
SA	Saudi Arabia
SG	Senegal
YI	Serbia & Montenegro
SE	Seychelles
SL	Sierra Leone
SN	Singapore
LO	Slovakia
SI	Slovenia
BP	Solomon Islands
SO	Somalia
SF	South Africa
SX	South Georgia & The South Sandwich Islands
SP	Spain
PG	Spratly Islands
CE	Sri Lanka
SU	Sudan
NS	Suriname
SV	Svalbard
WZ	Swaziland
SW	Sweden
SZ	Switzerland
SY	Syria
TW	Taiwan
TI	Tajikistan
TZ	Tanzania
TH	Thailand
TO	Togo
TL	Tokelau
TN	Tonga
TD	Trinidad & Tobago
TS	Tunisia
TU	Turkey
TX	Turkmenistan
TK	Turks and Caicos Islands
TV	Tuvalu
UG	Uganda
UP	Ukraine
AE	United Arab Emirates
UK	United Kingdom
UY	Uruguay
UZ	Uzbekistan
NH	Vanuatu
VE	Venezuela
VM	Vietnam
VI	Virgin Islands, British
WF	Wallis & Futuna
YM	Yemen
ZA	Zambia
ZI	Zimbabwe
XX	All other countries

Note: For electronic filing only, enter alphabetic value "US" (not shown in the Country Code Table) for the Country Code, Field No. 0130, of the Foreign Employer Compensation Record (FEC Record) when services for foreign employer were performed in the U.S.

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ATTACHMENT 11

MAXIMUM NUMBER OF SCHEDULES AND FORMS

Schedule or Form	Maximum Number
Form 1040	1
Form 1040A	1
Form 1040EZ	1
Schedule A	1
Schedule B	1
Schedule 1	1
Schedule C	8
Schedule C-EZ	1 per taxpayer*
Schedule D	1
Schedule E	15 **
Schedule EIC	1
Schedule F	**5**
Schedule H	1 per taxpayer*
Schedule J	1
Schedule R	1
Schedule 3	1
Schedule SE	1 per taxpayer*
Form T	10
Form W-2	50
Form W-2G	30
Form W-2GU	10
Form 970	2
Form 982	2
Form 1099-R	20
Form 1116	20
Form 1310	2
Form 2106	**2** per taxpayer*
Form 2106-EZ	1 per taxpayer
Form 2210	1
Form 2210F	1
Form 2120	4
Form 2441	1
Schedule 2	1
Form 2439	4
Form 2555	1 per taxpayer*
Form 2555EZ	1 per taxpayer*
Form 3468	1
Form 3800	1
Form 3903	2

Schedule or Form	Maximum Number
Form 4136	1
Form 4137	1 per taxpayer*
Form 4255	1
Form 4562	30
Form 4563	2
Form 4684	**5**
Form 4797	1
Form 4835	4
Form 4952	1
Form 4970	1
Form 4972	1 per taxpayer*
Form 5074	1
Form 5329	1 per taxpayer*
Form 5471	1
Schedule J (Form 5471)	1
Schedule M (Form 5471)	5
Schedule N (Form 5471)	1
Schedule O (Form 5471)	5
Form 5713	1
Schedule A (Form 5713)	5
Schedule B (Form 5713)	5
Schedule C (Form 5713)	1
Form 5884	1
Form 6198	10
Form 6251	1
Form 6252	10
Form 6478	1
Form 6765	1
Form 6781	1
Form 8082	4
Form 8271	2
Form 8275	1
Form 8275-R	1
Form 8283	2
Form 8379	1

ATTACHMENT 11

MAXIMUM NUMBER OF SCHEDULES AND FORMS

Schedule or Form	Maximum Number
Form 8396	1
Form 8582	1
Form 8582-CR	1
Form 8586	1
Form 8594	1
Form 8606	1 per taxpayer*
Form 8609-A	**10**
Form 8611	5
Form 8615	1
Form 8621	5
Form 8689	1
Form 8697	4
Form 8801	1
Form 8812	1
Form 8814	10
Form 8815	1
Form 8820	1
Form 8824	5
Form 8826	1
Form 8828	1
Form 8829	32 ***
Form 8830	1
Form 8833	10
Form 8834	5
Form 8835	1
Form 8839	**3**
Form 8844	1
Form 8845	1
Form 8846	1
Form 8847	1
Form 8853	1
Form 8854	**2**
Form 8859	1

Schedule or Form	Maximum Number
Form 8860	1
Form 8861	1
Form 8862	1
Form 8863	1
Form 8864	**1**
Form 8865	5
Schedule K-1 (Form 8865)	10
Schedule O (Form 8865)	5
Schedule P (Form 8865)	5
Form 8866	5
Form 8873	10
Form 8874	1
Form 8880	1
Form 8881	1
Form 8882	1
Form 8885	2
Form 8886	10
Form 8889	2
Form 8891	10
Form 8896	**1**
Form 8901	**1**
Form 8903	**1**
Form 9465	1
Form Payment	2
ST 0001	1
ST 0002	9

* Maximum of two per return on a Joint Return (one for each taxpayer)

** Maximum of 45 (3 Rental Properties on each Schedule E)

*** Up to four Forms 8829 for each Schedule C

****** Maximum of four per return on a Joint Return** (two for each taxpayer)

Internal Revenue Service

PART 2

Electronic Return
RECORD LAYOUTS
for Individual Income Tax Returns

TAX YEAR 2005

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

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TAX YEAR 2005
HIGHLIGHT TO THIS REVISION OF RECORD LAYOUTS

I. NEW FORMS

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

II. UPDATED FORM CHANGES

Form 1040,	Page 1	Form 1040,	Page 2
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Schedule C,	Page 1		
Schedule F,	Page 1	Schedule F,	Page 2
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Form W-2GU			
Form T,	Page 2		
Form T,	Page 3		
Form T,	Page 4		
Form T,	**Page 5 (deleted)**		
FEC Record			
Form 2106,	Page 1	Form 2106,	Page 2
Form 2555,	Page 1	Form 2555,	Page 3
Form 2555EZ,	Page 1	Form 2555EZ,	Page 2
Form 3468			
Form 3800			
Form 4136,	Page 1	Form 4136,	Page 2
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Form 4684,	Page 1	Form 4684,	Page 2
Form 5074			
Form 5329,	Page 2		
Form 5471,	Page 1	Form 5471,	Page 2
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Schedule M	(F5471)		
Schedule N	(F5471)		
Form 6251	Page 1		
Form 6478			
Form 6765,	Page 2		
Form 8586			
Form 8609	**(deleted)**		
Schedule A	**(F8609) (deleted)**		
Form 8615			
Form 8689			
Form 8801,	Page 2		
Form 8815			
Form 8824,	Page 1		
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Form 8839,	Page 1	Form 8839,	Page 2
Form 8853,	Page 1	Form 8853,	Page 2
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Schedule K-1	(F8865)		
Form 8873,	Page 2		
Form 8874			
Form 8882			

UPDATED FORM CHANGES (Cont')

Form 8884 (deleted)
Form 8886, Page 2
Form 8891
Form Payment
Unformatted State Record
Generic State Record
Summary Record

III. NON-UPDATED 2005 FORM CHANGES

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

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(8865)	Schedule P			781
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	Form 8881			808
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1040 Return Record Layouts for Tax Year 2005

General Instructions

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

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

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

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

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

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

General Instructions (Cont'd)

Field Description Abbreviations

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

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

Repeated Field Description Values

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

SECTION 1 TRANS RECORD

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

TRANS Record "A"

TRANA Transmission Information Record - A

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

SECTION 1 TRANS RECORD

TRANS Record "A" continued

TRANA Transmission Information Record - A

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

SECTION 1 TRANS RECORD

TRANB Transmission Information Record - B

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

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SECTION 2 TAX RETURN

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

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

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

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

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

SECTION 2 TAX RETURN

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

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

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

SECTION 2 TAX RETURN

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

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

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

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

SECTION 2 TAX RETURN

Proposed Record ID Fields for All Record Types Except Tax Return

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

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

Begin Data Fields (starting with Field # 0010).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FORM 1040EZ U.S. Individual Income Tax Return

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

FORM 1040EZ U.S. Individual Income Tax Return

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

FORM 1040EZ U.S. Individual Income Tax Return

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

FORM 1040EZ U.S. Individual Income Tax Return

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

FORM 1040EZ U.S. Individual Income Tax Return

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

FORM 1040EZ U.S. Individual Income Tax Return

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

FORM 1040EZ U.S. Individual Income Tax Return

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

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SECTION 3 SCHEDULES

Schedule Record Identification

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

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

(Begin data fields of the Schedule record layout.)

SCHEDULE A Itemized Deductions

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

SCHEDULE A Itemized Deductions

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

SCHEDULE A Itemized Deductions

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

SCHEDULE B Interest and Ordinary Dividends

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

SCHEDULE B Interest and Ordinary Dividends

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

SCHEDULE B Interest and Ordinary Dividends

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

SCHEDULE B Interest and Ordinary Dividends

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

SCHEDULE 1 Interest and Ordinary...

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

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

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

SCHEDULE 1 Interest and Ordinary...

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

SCHEDULE C PAGE 1 Profit or Loss From Business

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

SCHEDULE C PAGE 1 Profit or Loss From Business

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

SCHEDULE C PAGE 1 Profit or Loss From Business

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

SCHEDULE C PAGE 1 Profit or Loss From Business

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

SCHEDULE C PAGE 2 Profit or Loss From Business

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

SCHEDULE C PAGE 2 Profit or Loss From Business

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

SCHEDULE C PAGE 2 Profit or Loss From Business

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

SCHEDULE C-EZ Net Profit from Business...

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

SCHEDULE C-EZ Net Profit from Business...

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

SCHEDULE D PAGE 1 Capital Gains and Losses

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

SCHEDULE D PAGE 1 Capital Gains and Losses

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

SCHEDULE D PAGE 1 Capital Gains and Losses

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

SCHEDULE D PAGE 1 Capital Gains and Losses

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

SCHEDULE D PAGE 1 Capital Gains and Losses

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

SCHEDULE D PAGE 2 Capital Gains and Losses

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

SCHEDULE E PAGE 1 Supplemental Income and Loss

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

SCHEDULE E PAGE 1 Supplemental Income and Loss

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

SCHEDULE E PAGE 1 Supplemental Income and Loss

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

SCHEDULE E PAGE 1 Supplemental Income and Loss

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

SCHEDULE E PAGE 1 Supplemental Income and Loss

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

SCHEDULE E PAGE 1 Supplemental Income and Loss

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

SCHEDULE E PAGE 2 Supplemental Income and Loss

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

SCHEDULE E PAGE 2 Supplemental Income and Loss

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

SCHEDULE E PAGE 2 Supplemental Income and Loss

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

SCHEDULE E PAGE 2 Supplemental Income and Loss

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

SCHEDULE E PAGE 2 Supplemental Income and Loss

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

SCHEDULE E PAGE 2 Supplemental Income and Loss

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

SCHEDULE EIC Earned Income Credit

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

SCHEDULE EIC Earned Income Credit

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

SCHEDULE F PAGE 1 Profit or Loss From Farming

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

SCHEDULE F PAGE 1 Profit or Loss From Farming

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

SCHEDULE F PAGE 1 Profit or Loss From Farming

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

SCHEDULE F PAGE 1 Profit or Loss From Farming

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

SCHEDULE F PAGE 1 Profit or Loss From Farming

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

SCHEDULE F PAGE 2 Profit or Loss From Farming

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

SCHEDULE F PAGE 2 Profit or Loss From Farming

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

SCHEDULE H PAGE 1 Household Employment Taxes

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

SCHEDULE H PAGE 1 Household Employment Taxes

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

Record Terminus Character 1 Value "#"

SCHEDULE H PAGE 2 Household Employment Taxes

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

SCHEDULE H PAGE 2 Household Employment Taxes

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

SCHEDULE H PAGE 2 Household Employment Taxes

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

SCHEDULE H PAGE 2 Household Employment Taxes

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

SCHEDULE J Income Averaging for Farmers and Fishermen

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

SCHEDULE J Income Averaging for Farmers and Fishermen

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE SE Self-Employment Tax

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

SCHEDULE SE Self-Employment Tax

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

Schedule SE (Short Form) - Conversion Guide

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

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

SECTION 4 FORMS

Form Record Identification

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

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

(Begin data fields of the Form record layout)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FORM W-2 Wage and Tax Statement

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

FORM W-2 Wage and Tax Statement

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

FORM W-2 Wage and Tax Statement

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

FORM W-2 Wage and Tax Statement

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

FORM W-2 Wage and Tax Statement

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

FORM W-2 Wage and Tax Statement

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

FORM W-2G Certain Gambling Winnings

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

FORM W-2G Certain Gambling Winnings

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

FORM W-2G Certain Gambling Winnings

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

FORM W-2GU Guam Wage and Tax Statement

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

FORM W-2GU Guam Wage and Tax Statement

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

FORM W-2GU Guam Wage and Tax Statement

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

FORM W-2GU Guam Wage and Tax Statement

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

FORM W-2GU Guam Wage and Tax Statement

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

FEC RECORD Foreign Employer Compensation Record

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

FEC RECORD Foreign Employer Compensation Record

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

FEC RECORD Foreign Employer Compensation Record

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

FORM 970 Application to Use LIFO Inventory Method

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

FORM 970 Application to Use LIFO Inventory Method

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

FORM 970 Application to Use LIFO Inventory Method

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

FORM 970 Application to Use LIFO Inventory Method

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

FORM 970 Application to Use LIFO Inventory Method

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

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

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

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

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

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

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

FORM 1099-R Distributions From Pensions, Annuities, ...

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

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

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

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

FORM 1116 PAGE 1 Foreign Tax Credit

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

FORM 1116 PAGE 1 Foreign Tax Credit

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

FORM 1116 PAGE 1 Foreign Tax Credit

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

FORM 1116 PAGE 1 Foreign Tax Credit

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

FORM 1116 PAGE 1 Foreign Tax Credit

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

FORM 1116 PAGE 1 Foreign Tax Credit

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

FORM 1116 PAGE 1 Foreign Tax Credit

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

FORM 1116 PAGE 2 Foreign Tax Credit

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

FORM 1116 PAGE 2 Foreign Tax Credit

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

FORM 1116 PAGE 2 Foreign Tax Credit

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

FORM 1310 Stm of Person Claiming Refund Due a Deceased Taxpr

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

FORM 1310 Stm of Person Claiming Refund Due a Deceased Taxpr

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

FORM 1310 Stm of Person Claiming Refund Due a Deceased Taxpr

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

FORM 2106 PAGE 1 Employee Business Expenses

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

FORM 2106 PAGE 1 Employee Business Expenses

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

FORM 2106 PAGE 2 Employee Business Expenses

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

FORM 2106 PAGE 2 Employee Business Expenses

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

FORM 2106 PAGE 2 Employee Business Expenses

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

FORM 2106 PAGE 2 Employee Business Expenses

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

FORM 2106-EZ Unreimbursed Employee Business Expenses

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

FORM 2106-EZ Unreimbursed Employee Business Expenses

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

FORM 2120 Multiple Support Declaration

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

FORM 2120 Multiple Support Declaration

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

FORM 2120 Multiple Support Declaration

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Record Terminus Character 1 Value "#"

FORM 2439 Notice to Shareholder of Undistributed LT Cap Gain

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

FORM 2439 Notice to Shareholder of Undistributed LT Cap Gain

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

FORM 2439 Notice to Shareholder of Undistributed LT Cap Gain

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

FORM 2441 PAGE 1 Child and Dependent Care Expenses

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

FORM 2441 PAGE 1 Child and Dependent Care Expenses

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

FORM 2441 PAGE 1 Child and Dependent Care Expenses

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

FORM 2441 PAGE 1 Child and Dependent Care Expenses

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

FORM 2441 PAGE 2 Child and Dependent Care Expenses

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

FORM 2441 PAGE 2 Child and Dependent Care Expenses

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

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

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

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

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

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

FORM 2555 PAGE 1 Foreign Earned Income

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

FORM 2555 PAGE 1 Foreign Earned Income

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

FORM 2555 PAGE 1 Foreign Earned Income

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

FORM 2555 PAGE 1 Foreign Earned Income

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

FORM 2555 PAGE 1 Foreign Earned Income

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

FORM 2555 PAGE 1 Foreign Earned Income

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

FORM 2555 PAGE 1 Foreign Earned Income

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

FORM 2555 PAGE 1 Foreign Earned Income

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

FORM 2555 PAGE 2 Foreign Earned Income

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

FORM 2555 PAGE 2 Foreign Earned Income

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

FORM 2555 PAGE 2 Foreign Earned Income

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

FORM 2555 PAGE 2 Foreign Earned Income

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

FORM 2555 PAGE 3 Foreign Earned Income

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

FORM 2555 PAGE 3 Foreign Earned Income

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

FORM 2555EZ PAGE 1 Foreign Earned Income Exclusion

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

FORM 2555EZ PAGE 1 Foreign Earned Income Exclusion

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

FORM 2555EZ PAGE 1 Foreign Earned Income Exclusion

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

FORM 2555EZ PAGE 1 Foreign Earned Income Exclusion

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

FORM 2555EZ PAGE 2 Foreign Earned Income Exclusion

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

FORM 2555EZ PAGE 2 Foreign Earned Income Exclusion

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

FORM 2555EZ PAGE 2 Foreign Earned Income Exclusion

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

FORM 2555EZ PAGE 2 Foreign Earned Income Exclusion

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

FORM 3468 Investment Credit

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

FORM 3468 Investment Credit

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

FORM 3468 Investment Credit

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

FORM 3800 General Business Credit

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

FORM 3800 General Business Credit

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

FORM 3800 General Business Credit

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

FORM 3800 General Business Credit

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

FORM 3800 General Business Credit

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

FORM 3903 Moving Expenses

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

FORM 4136 PAGE 1 Credit for Federal Tax Paid on Fuels

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

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

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

FORM 4136 PAGE 1 Credit for Federal Tax Paid on Fuels

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

FORM 4136 PAGE 1 Credit for Federal Tax Paid on Fuels

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

FORM 4136 PAGE 2 Credit for Federal Tax Paid on Fuels

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

FORM 4136 PAGE 2 Credit for Federal Tax Paid on Fuels

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

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

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

FORM 4136 PAGE 2 Credit for Federal Tax Paid on Fuels

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

FORM 4137 Social Security and Medicare Tax on ...

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

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

FORM 4255 Recapture of Investment Credit

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

FORM 4255 Recapture of Investment Credit

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

FORM 4255 Recapture of Investment Credit

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

FORM 4562 PAGE 1 Depreciation and Amortization

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

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

FORM 4562 PAGE 1 Depreciation and Amortization

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

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

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

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

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

FORM 4562 PAGE 2 Depreciation and Amortization

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

FORM 4562 PAGE 2 Depreciation and Amortization

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

FORM 4562 PAGE 2 Depreciation and Amortization

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

FORM 4562 PAGE 2 Depreciation and Amortization

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

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

FORM 4562 PAGE 2 Depreciation and Amortization

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

FORM 4562 PAGE 2 Depreciation and Amortization

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

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

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

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

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

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

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

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

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

FORM 4684 PAGE 1 Casualties and Thefts

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

FORM 4684 PAGE 1 Casualties and Thefts

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

FORM 4684 PAGE 1 Casualties and Thefts

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

FORM 4684 PAGE 1 Casualties and Thefts

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

FORM 4684 PAGE 2 Casualties and Thefts

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

FORM 4684 PAGE 2 Casualties and Thefts

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

FORM 4684 PAGE 2 Casualties and Thefts

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

FORM 4684 PAGE 2 Casualties and Thefts

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

FORM 4684 PAGE 2 Casualties and Thefts

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

Record Terminus Character 1 Value "#"

FORM 4797 PAGE 1 Sales of Business Property

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

FORM 4797 PAGE 1 Sales of Business Property

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

FORM 4797 PAGE 1 Sales of Business Property

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

FORM 4797 PAGE 1 Sales of Business Property

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

FORM 4797 PAGE 1 Sales of Business Property

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

FORM 4797 PAGE 2 Sales of Business Property

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

FORM 4797 PAGE 2 Sales of Business Property

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

FORM 4797 PAGE 2 Sales of Business Property

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

FORM 4797 PAGE 2 Sales of Business Property

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

FORM 4797 PAGE 2 Sales of Business Property

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

FORM 4797 PAGE 2 Sales of Business Property

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

FORM 4797 PAGE 2 Sales of Business Property

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

FORM 4797 PAGE 2 Sales of Business Property

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

FORM 4835 Farm Rental Income and Expenses

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

FORM 4835 Farm Rental Income and Expenses

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

FORM 4835 Farm Rental Income and Expenses

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

FORM 4835 Farm Rental Income and Expenses

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

FORM 4835 Farm Rental Income and Expenses

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

FORM 4952 Investment Interest Expense Deduction

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

FORM 4952 Investment Interest Expense Deduction

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

FORM 4970 Tax on Accumulation Distribution of...

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

FORM 4970 Tax on Accumulation Distribution of...

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

FORM 4970 Tax on Accumulation Distribution of...

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

FORM 4970 Tax on Accumulation Distribution of...

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

FORM 4972 Tax on Lump-Sum Distributions

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

FORM 4972 Tax on Lump-Sum Distributions

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

FORM 4972 Tax on Lump-Sum Distributions

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

FORM 4972 Tax on Lump-Sum Distributions

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

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

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

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

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

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

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

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

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

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

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

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

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

FORM 5074 Allocation of Individual Inc Tax to Guam or CNMI

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

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

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

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

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

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

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

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

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

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

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

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

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

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

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

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

SCHEDULE M (FORM 5471) Transactions Between Controlled Foreign Corps

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FORM 5884 WORK OPPORTUNITY CREDIT

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

FORM 5884 WORK OPPORTUNITY CREDIT

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

FORM 5884 WORK OPPORTUNITY CREDIT

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

FORM 6198 At-Risk Limitations

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

FORM 6198 At-Risk Limitations

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

FORM 6198 At-Risk Limitations

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

FORM 6251 PAGE 1 Alternative Minimum Tax - Individuals

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

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

FORM 6251 PAGE 1 Alternative Minimum Tax - Individuals

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

FORM 6251 PAGE 2 Alternative Minimum Tax - Individuals

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

FORM 6251 PAGE 2 Alternative Minimum Tax - Individuals

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

FORM 6252 Installment Sale Income

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

FORM 6252 Installment Sale Income

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

FORM 6252 Installment Sale Income

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

FORM 6252 Installment Sale Income

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

FORM 6478 Credit for Alcohol Used as Fuel

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

FORM 6478 Credit for Alcohol Used as Fuel

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

FORM 6478 Credit for Alcohol Used as Fuel

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

FORM 6765 PAGE 1 Credit for Increasing Research Activities

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

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

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

FORM 6765 PAGE 1 Credit for Increasing Research Activities

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

FORM 6765 PAGE 2 Credit for Increasing Research Activities

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

FORM 6765 PAGE 2 Credit for Increasing Research Activities

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Record Terminus Character 1 Value "#"

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

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

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

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

Record Terminus Character 1 Value "#"

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

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

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

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

FORM 8275 PAGE 1 Disclosure Statement

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

FORM 8275 PAGE 1 Disclosure Statement

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

FORM 8275 PAGE 1 Disclosure Statement

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

FORM 8275 PAGE 1 Disclosure Statement

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

FORM 8275 PAGE 2 Disclosure Statement

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

FORM 8275 PAGE 2 Disclosure Statement

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

FORM 8275-R PAGE 1 Regulation Disclosure Statement

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

FORM 8275-R PAGE 1 Regulation Disclosure Statement

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

FORM 8275-R PAGE 1 Regulation Disclosure Statement

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

FORM 8275-R PAGE 2 Disclosure Statement

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

FORM 8275-R PAGE 2 Disclosure Statement

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

FORM 8283 PAGE 1 Noncash Charitable Contributions

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

FORM 8283 PAGE 1 Noncash Charitable Contributions

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

FORM 8283 PAGE 1 Noncash Charitable Contributions

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

FORM 8283 PAGE 2 Noncash Charitable Contributions

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

FORM 8283 PAGE 2 Noncash Charitable Contributions

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

FORM 8283 PAGE 2 Noncash Charitable Contributions

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

FORM 8283 PAGE 2 Noncash Charitable Contributions

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

FORM 8379 PAGE 1 Injured Spouse Claim and Allocation

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

FORM 8379 PAGE 1 Injured Spouse Claim and Allocation

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

FORM 8379 PAGE 1 Injured Spouse Claim and Allocation

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

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

FORM 8379 PAGE 2 Injured Spouse Claim and Allocation

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

FORM 8379 PAGE 2 Injured Spouse Claim and Allocation

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

FORM 8379 PAGE 2 Injured Spouse Claim and Allocation

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

FORM 8379 PAGE 2 Injured Spouse Claim and Allocation

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

FORM 8396 Mortgage Interest Credit

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

FORM 8396 Mortgage Interest Credit

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

FORM 8396 Mortgage Interest Credit

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

FORM 8582 PAGE 1 Passive Activity Loss Limitations

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

FORM 8582 PAGE 1 Passive Activity Loss Limitations

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

FORM 8582 PAGE 2 Passive Activity Loss Limitations

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

FORM 8582 PAGE 2 Passive Activity Loss Limitations

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

FORM 8582 PAGE 2 Passive Activity Loss Limitations

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

FORM 8582 PAGE 2 Passive Activity Loss Limitations

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

FORM 8582 PAGE 2 Passive Activity Loss Limitations

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

FORM 8582 PAGE 2 Passive Activity Loss Limitations

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

FORM 8582 PAGE 2 Passive Activity Loss Limitations

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

FORM 8582 PAGE 2 Passive Activity Loss Limitations

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

FORM 8582 PAGE 3 Passive Activity Loss Limitations

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

FORM 8582 PAGE 3 Passive Activity Loss Limitations

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

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

FORM 8582 PAGE 3 Passive Activity Loss Limitations

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

FORM 8582 PAGE 3 Passive Activity Loss Limitations

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

FORM 8582-CR PAGE 1 Passive Activity Credit Limitations

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

FORM 8582-CR PAGE 1 Passive Activity Credit Limitations

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

FORM 8582-CR PAGE 1 Passive Activity Credit Limitations

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

FORM 8582-CR PAGE 2 Passive Activity Credit Limitations

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

FORM 8582-CR PAGE 2 Passive Activity Credit Limitations

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

FORM 8582-CR PAGE 2 Passive Activity Credit Limitations

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

FORM 8586 Low-Income Housing Credit

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

FORM 8586 Low-Income Housing Credit

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

FORM 8586 Low-Income Housing Credit

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

FORM 8594 PAGE 1 Asset Acquisition Statement

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

FORM 8594 PAGE 1 Asset Acquisition Statement

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

FORM 8594 PAGE 1 Asset Acquisition Statement

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

FORM 8594 PAGE 2 Asset Acquisition Statement

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

FORM 8594 PAGE 2 Asset Acquisition Statement

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

FORM 8594 PAGE 2 Asset Acquisition Statement

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

FORM 8606 PAGE 1 Nondeductible IRAs

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

FORM 8606 PAGE 1 Nondeductible IRAs

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

FORM 8606 PAGE 2 Nondeductible IRAs

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

FORM 8606 PAGE 2 Nondeductible IRAs

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

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

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

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

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

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

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

FORM 8611 RECAPTURE OF LOW-INCOME HOUSING CREDIT

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

FORM 8611 RECAPTURE OF LOW-INCOME HOUSING CREDIT

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

FORM 8611 RECAPTURE OF LOW-INCOME HOUSING CREDIT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FORM 8689 Allocation of Individual Income Tax to the VI

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

FORM 8689 Allocation of Individual Income Tax to the VI

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

FORM 8689 Allocation of Individual Income Tax to the VI

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

FORM 8689 Allocation of Individual Income Tax to the VI

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FORM 8801 PAGE 1 Credit for Prior Year Minimum Tax

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

FORM 8801 PAGE 1 Credit for Prior Year Minimum Tax

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

FORM 8801 PAGE 1 Credit for Prior Year Minimum Tax

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

FORM 8801 PAGE 2 Credit for Prior Year Minimum Tax

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

FORM 8801 PAGE 2 Credit for Prior Year Minimum Tax

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

FORM 8801 PAGE 2 Credit for Prior Year Minimum Tax

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

FORM 8812 Additional Child Tax Credit

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

FORM 8812 Additional Child Tax Credit

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

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

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

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

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

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

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

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

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

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

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

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

FORM 8820 Orphan Drug Credit

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

FORM 8820 Orphan Drug Credit

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

FORM 8824 PAGE 1 Like-Kind Exchanges

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

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

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

FORM 8824 PAGE 2 Like-Kind Exchanges

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

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

FORM 8824 PAGE 2 Like-Kind Exchanges

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

FORM 8826 Disabled Access Credit

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

FORM 8826 Disabled Access Credit

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

FORM 8828 Recapture of Federal Mortgage Subsidy

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

FORM 8828 Recapture of Federal Mortgage Subsidy

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

FORM 8828 Recapture of Federal Mortgage Subsidy

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

FORM 8829 Expenses for Business Use of Your Home

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

FORM 8829 Expenses for Business Use of Your Home

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

FORM 8829 Expenses for Business Use of Your Home

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

FORM 8829 Expenses for Business Use of Your Home

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

FORM 8830 ENHANCED OIL RECOVERY CREDIT

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

FORM 8830 ENHANCED OIL RECOVERY CREDIT

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

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

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

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

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

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

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

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

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

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

Field No.	Identification	Form Ref.	Length	Field Description
0530	Explanation - 25	5	70	AN
0540	Explanation - 26	5	70	AN
0550	Explanation - 27	5	70	AN
0560	Explanation - 28	5	70	AN
	Record Terminus Character		1	Value "#"

FORM 8834 Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0496" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8834bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000005
0010	Identifying Number		9	NO ENTRY
0015	Date Vehicle Place in Service 1	1(a)	8	YYYYMMDD
0020	Cost of Vehicle 1	2(a)	12	N
0030	Section 179 expense deduction - 1st vehicle	3(a)	12	N
0040	Subtract line 3 from line 2 - 1st vehicle	4(a)	12	N
0050	Multiply Line 4 by Appropriate Percent- 1st Vehicle	5(a)	12	N
0055	Maximum Credit Per Vehicle 1	6(a)	12	N
0060	Smaller of line 5 or line 6 - 1st vehicle	7(a)	12	N

FORM 8834 Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
0065	Date Vehicle Placed in Service 2	1(b)	8	YYYYMMDD or Blank
0070	Cost of Vehicle 2	2(b)	12	N
0080	Section 179 expense deduction - 2nd vehicle	3(b)	12	N
0090	Subtract line 3 from line 2 - 2nd vehicle	4(b)	12	N
0100	Multiply line 4 by Appropriate Percent- 2nd vehicle	5(b)	12	N
0105	Maximum Credit Per Vehicle 2	6(b)	12	N
0110	Smaller of line 5 or line 6 - 2nd vehicle	7(b)	12	N
0115	Date Vehicle Place in Service 3	1(c)	8	YYYYMMDD or Blank
0120	Cost of Vehicle 3	2(c)	12	N
0130	Section 179 expense deduction - 3rd vehicle	3(c)	12	N
0140	Subtract line 3 from line 2 - 3rd vehicle	4(c)	12	N
0150	Multiply line 4 by Appropriate Percent- 3rd vehicle	5(c)	12	N
0155	Maximum Credit Per Vehicle 3	6(c)	12	N

FORM 8834 Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
0160	Smaller of line 5 or line 6 - 3rd vehicle	7(c)	12	N
0170	Add columns (a) through (c) on line 7	8	12	N
0180	Credit From Pass-Through Entities	9	12	N
0190	Add lines 8 and 9	10	12	N
0200	Passive activity credits	11	12	N
0210	Subtract line 11 from line 10	12	12	N
0220	Passive activity credits allowed	13	12	N
0230	Tentative qualified electric vehicle credit	14	12	N
0240	Regular tax before credits	15	12	N
0250	Foreign tax credit	16a	12	N
0265	Credits from Form 1040	16b	12	N
0330	Possessions tax credit (Form 5735)	16c	12	NO ENTRY
0340	Credit for fuel from a nonconventional source	16d	12	N
0350	Total Credits	16e	12	N

FORM 8834 Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
0360	Net regular tax (subtract line 16l from line 15)	17	12	N
0370	Tentative minimum tax	18	12	N
0380	Excess of net tax over tentative minimum tax	19	12	N
0390	Qualified electric vehicle credit	20	12	N
	Record Terminus Character		1	Value "#"

FORM 8835 PAGE 1 Renewable Electricity and Refined Coal Prod...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0486" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8835bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0015	Fiscal Year Filer Literal	A-1	2	"FY" or blank
0020	Kilowatt Hours Produced and Sold	A-1	12	N
0030	Total Kilowatt Hours Produced and Sold	A-1	12	N
@0035	Attach Fiscal Year Computation	A-1	6	"STMbnn" or blank
0040	Phaseout Adjustment	A-2	12	N
0045	Phaseout Adjustment Rate	A-2	6	R
0050	Total Phaseout Adjustment	A-2	12	N
@0055	Attach Fiscal Year Computation	A-2	6	"STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0130	Credit before Reduction	A-3	12	N
0140	Total of Government Grants	A-4	12	N
0150	Total of Additions to the Capital Account	A-5	12	N
0160	Rate (Grants divided by Additions)	A-6	6	R
0170	Reduction Amount (Credit times Rate)	A-7	12	N
0180	Credit after Reduction (Credit minus Reduction)	A-8	12	N
0190	Credit(s) from Flow-Through Entities	A-9	12	N
0195	Form 1041 Portion Amount	A-10	12	NO ENTRY
0197	Form 6478 Amount	A-10	12	N
0200	Current Year Credit	A-10	12	N
0210	Regular Tax before Credits	A-11	12	N
0220	Alternative Minimum Tax	A-12	12	N
0230	Regular Tax plus Alternative Minimum Tax	A-13	12	N
0240	Foreign Tax Credit	A-14a	12	N
0255	Credits from Form 1040	A-14b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0320	Possessions Tax Credit (Form 5735)	A-14c	12	NO ENTRY
0330	Credit for Fuel from a Nonconventional Source	A-14d	12	N
0340	Qualified Electric Vehicle Credit	A-14e	12	N
0350	Total Credits	A-14f	12	N
0360	Net Income Tax	A-15	12	N
0380	Net Regular Tax	A-16	12	N
0390	Enter 25% of Excess	A-17	12	N
0395	Tentative Minimum Tax	A-18	12	N
0400	Greater of 25% Excess or TMT	A-19	12	N
0410	Net Income Tax minus Amount from Previous Line	A-20	12	N
0420	Renewable Electricity Credit Allowed	A-21	12	N
0520	Kilowatt Hours Produced and Sold B	B-1	12	N
0530	Total Kilowatt Hours Produced and Sold B	B-1	12	N
0560	Kilowatt Hours Produced/Sold after Dec. 04	B-2	12	N

FORM 8835 PAGE 1 Renewable Electricity and Refined Coal Prod...

Field No.	Identification	Form Ref.	Length	Field Description
0570	Total Kilowatt Hours Produced/Sold after Dec. 04	B-2	12	N
0580	Total of Previous Two Lines	B-3	12	N
	Record Terminus Character		1	Value "#"

FORM 8835 PAGE 2 Renewable Electricity and Refined Coal Prod...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0661" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0700	Record ID		6	"FRMbbb"
0701	Form Number		6	"8835bb"
0702	Page Number		5	"PG02b"
0703	Taxpayer Identification Number		9	N (Primary SSN)
0704	Filler		1	blank
0705	Form Occurrence Number		7	N 0000001
0810	Phaseout Adjustment B	B-4	12	N
0820	Phaseout Adjustment Rate B	B-4	6	R
0830	Total Phaseout Adjustment B	B-4	12	N
0840	Total Kilowatt Hours minus Phaseout Adjustments	B-5	12	N
0900	Tons Produced and Sold	B-6	12	N
0910	Total Tons Produced and Sold	B-6	12	N
0920	Coal Phaseout Adjustment	B-7	12	N
0930	Coal Phaseout Adjustment Rate	B-7	6	R

Field No.	Identification	Form Ref.	Length	Field Description
0940	Total Coal Phaseout Adjustment	B-7	12	N
0950	Total Tons minus Total Phaseout Adjustment	B-8	12	N
0960	Credit before Reduction B	B-9	12	N
1000	Total of Government Grants B	B-10	12	N
1010	Total of Additions	B-11	12	N
1020	Rate B (Grants divided by Additions)	B-12	6	R
1030	Additions times Lesser of 1/2 or Rate B	B-13	12	N
1040	Credit before Reduction B minus Previous Line	B-14	12	N
1100	Thermal Content Closed-Loop Biomass	B-15	12	N
1110	Thermal Content All Fuels	B-16	12	N
1120	Rate (Closed-Loop Biomass divided by All Fuels)	B-17	6	R
1130	Biomass Kilowatt-Hours Produced & Sold	B-18	12	N
1140	Total Biomass Kilowatt-Hours Produced & Sold	B-18	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1150	Total Biomass Kilowatt-Hours times Rate	B-19	12	N
1160	Biomass Phaseout Adjustment	B-20	12	N
1170	Biomass Phaseout Adjustment Rate	B-20	6	R
1180	Total Biomass Phaseout Adjustment	B-20	12	N
1190	Line 19 minus Line 20	B-21	12	N
1200	Section B Credits from Pass-Through Entities	B-22	12	N
1205	Form 1041 Portion Amount	B-22	12	NO ENTRY
1210	Total of Lines 14, 21 and 22	B-23	12	N
1220	Amount of Previous Line from Passive Activities	B-24	12	N
1230	Line 23 minus Line 24	B-25	12	N
1240	Passive Activity Credit Allowed for 2004	B-26	12	N
1243	Form 8884 Amount	B-27	12	N
1245	Carryforward of Credit	B-27	12	N
1250	Carryback from 2005	B-28	12	NO ENTRY
1255	Form 1041 Amount	B-29	12	NO ENTRY
1257	Form 6478 Amount	B-29	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1260	Section B Current Year Credit	B-29	12	N
1300	Regular Tax before Credits	B-30	12	N
1310	Alternative Minimum Tax	B-31	12	N
1320	Regular Tax plus Alternative Minimum Tax	B-32	12	N
1330	Foreign Tax Credit	B-33a	12	N
1340	Credits from Form 1040	B-33b	12	N
1350	Possessions Tax Credit (Form 5735)	B-33c	12	NO ENTRY
1360	Credit for Fuel from a Nonconventional Source	B-33d	12	N
1370	Qualified Electric Vehicle Credit	B-33e	12	N
1380	Total Credits	B-33f	12	N
1390	Net Income Tax	B-34	12	N
1400	Net Regular Tax	B-35	12	N
1410	Enter 25% of Excess	B-36	12	N
1420	Net Income Tax minus 25% Excess	B-37	12	N
1430	General Business Credit	B-38	12	N
1440	Line 37 minus Line 38	B-39	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1450	Credit Allowed for Current Year	B-40	12	N
	Record Terminus Character		1	Value "#"

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0397" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8839bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N | 0000001 - 0000003
0010	Eligible Child First Name - 1	1a	10	AN (first name)
0020	Eligible Child Last Name - 1	1a	15	AN (last name)
0030	Eligible Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0040	Year of Birth - 1	1b	4	DT
0049	Disabled Over 18 Box - 1	1c	1	"X" or blank
0060	Special Needs Box - 1	1d	1	"X" or blank
0070	Foreign Child Box - 1	1e	1	"X" or blank

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0080	Identifying Number Child - 1	1f	9	N
0090	Eligible Child First Name - 2	1a	10	AN (first name) or blank
0100	Eligible Child Last Name - 2	1a	15	AN (last name) or blank
0110	Eligible Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0120	Year of Birth - 2	1b	4	DT or blank
0129	Disabled Over 18 Box - 2	1c	1	'See 1st Occ.'
0140	Special Needs Box - 2	1d	1	'See 1st Occ.'
0150	Foreign Child Box - 2	1e	1	'See 1st Occ.'
0160	Identifying Number Child - 2	1f	9	N or blank
0170	Allowed Tax Credit Child - 1	2	12	N | ($10,630 Maximum Credit)
0171	Previous Year Form 8839 No Box - 1	3	1	"X" or blank
0173	Previous Year Form 8839 Yes Box - 1	3	1	"X" or blank
0174	Previous Year Form 8839 - 1	3	12	N
0177	Subtract Line 3 From Line 2 - 1	4	12	N

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0180	Total Qualified Adoption Expenses Child - 1	5	12	N
0190	Smaller of All. Credit or Qual. Expenses Child - 1	6	12	N
0200	Allowed Tax Credit Child - 2	2	12	N ($10,630 Maximum Credit)
0201	Previous Year Form 8839 No Box - 2	3	1	"X" or blank
0203	Previous Year Form 8839 Yes Box - 2	3	1	"X" or blank
0204	Previous Year Form 8839 - 2	3	12	N
0207	Subtract Line 3 From Line 2 - 2	4	12	N
0210	Total Qualified Adoption Expenses Child - 2	5	12	N
0220	Smaller of All. Credit or Qual. Expenses Child - 2	6	12	N
0230	Total of Amounts on Line 6	7	12	N
0240	Modified AGI	8	12	N
0250	Modified AGI Minus $159,450	9	12	N or blank
0255	More Than $159,450 No Box	9	1	"X" or blank
0257	More Than $159,450 Yes Box	9	1	"X" or blank

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0260	Line 9 divided by 40,000	10	6	R
0270	Multiply Line 7 By Line 10	11	12	N
0280	Subtract Line 11 From Line 7	12	12	N
0284	Carryforward of Adoption Credit to Current Year	13	12	N
0289	Add Lines 12 and 13	14	12	N
0291	Total Tax Before Credits & Other Taxes	15	12	N
0293	1040 Partial Credits & F8396 Mortgage Int CR	16	12	N
0295	Subtract Line 16 From Line 15	17	12	N
0297	Adoption Credit	18	12	N
	Record Terminus Character		1	Value "#"

FORM 8839 PAGE 2 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0293" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0300	Record ID		6	"FRMbbb"
0301	Form Number		6	"8839bb"
0302	Page Number		5	"PG02b"
0303	Taxpayer Identification Number		9	N (Primary SSN)
0304	Filler		1	blank
0305	Form Occurrence Number		7	N 0000001 - 0000003
0310	Allowed Tax Credit Child - 1	19	12	N ($10,630 Maximum Credit)
0311	Prev Yr Employer-Provided Benefits No Box - 1	20	1	"X" or blank
0313	Prev Yr Employer-Provided Benefits Yes Box - 1	20	1	"X" or blank
0314	Prev Yr Employer-Provided Adoption Benefits - 1	20	12	N
0317	Subtract Line 20 From Line 19 - 1	21	12	N
0320	Employer Provided Adoption Benefits Child - 1	22	12	N
0323	PYAB Literal from Exclusion Worksheet - 1	22	4	"PYAB" or blank

FORM 8839 PAGE 2 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0326	PYAB Amount from Exclusion Worksheet - 1	22	12	N |
0330	Allowed Tax Credit Child - 2	19	12	N | ($10,630 Maximum Credit)
0331	Prev Yr Employer-Provided Benefits No Box - 2	20	1	"X" or blank
0333	Prev Yr Employer-Provided Benefits Yes Box - 2	20	1	"X" or blank
0334	Prev Yr Employer-Provided Adoption Benefits - 2	20	12	N
0337	Subtract Line 20 From Line 19 - 2	21	12	N
0340	Employer Provided Adoption Benefits Child - 2	22	12	N
0343	PYAB Literal from Exclusion Worksheet - 2	22	4	"PYAB" or blank |
0346	PYAB Amount from Exclusion Worksheet - 2	22	12	N |
0350	Total of Employer Provided Adoption Benefits	23	12	N
0360	Smaller of All. Tax Credit or Adoption Benefits 1	24	12	N
0370	Smaller of All. Tax Credit or Adoption Benefits 2	24	12	N

FORM 8839 PAGE 2 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0380	Tot. of Smaller of All. Tax Credit or Adop. Ben.	25	12	N
0390	Modified AGI	26	12	N
0393	Modified AGI > $159,450 No Box	27	1	"X" or blank
0395	Modified AGI > $159,450 Yes Box	27	1	"X" or blank
0400	Modified AGI minus $159,450	27	12	N or blank
0410	Line 27 Divided by 40,000	28	6	R
0420	Multiply Line 25 By Line 28	29	12	N
0440	Excluded Benefits	30	12	N
0442	Is Line 30 more than Line 23 "No" Box	31	1	"X" or blank
0445	Is line 30 more than Line 23 "Yes" Box	31	1	"X" or blank
0450	Taxable Benefits	31	12	N
	Record Terminus Character		1	Value "#"

FORM 8844 Empowerment Zone and Renewal Community ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0448" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8844bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0015	Qualified Empowerment Zone Wages	1a	12	N
0020	Total Qualified Empowerment Zone Wages	1a	12	N
0025	Qualified Renewal Community Wages	1b	12	N
0027	Total Qualified Renewal Community Wages	1b	12	N
0030	Add lines 1a and 1b	2	12	N
0040	Credits from flow-through entities	3	12	N
0050	Add lines 2 and 3	4	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0060	Credit from passive activities	5	12	N
0070	Subtract line 5 from line 4	6	12	N
0080	Passive activity credit allowed	7	12	N
0090	Carryforward of credit	8	12	N
0100	Carryback of credit	9	12	NO ENTRY
0110	1041 portion amount	10	12	NO ENTRY
0120	Current year credit	10	12	N
0130	Regular tax before credits	11	12	N
0140	Alternative minimum tax	12	12	N
0150	Regular Tax Plus Alternative Minimum Tax	13	12	N
0160	Foreign tax credit	14a	12	N
0175	Credits from Form 1040	14b	12	N
0240	Possessions tax credit (Form 5735)	14c	12	NO ENTRY
0250	Credit for fuel from a nonconventional source	14d	12	N
0260	Qualified electric vehicle credit	14e	12	N
0270	Total Credits	14f	12	N

FORM 8844 Empowerment Zone and Renewal Community ...

Field No.	Identification	Form Ref.	Length	Field Description
0280	Net income tax	15	12	N
0310	Net Regular Tax	16	12	N
0315	Tentative Minimum Tax	17	12	N
0320	Enter 25% of Excess	18	12	N
0325	Multiply line 16 by 75%	19	12	N
0330	Greater of line 18 or line 19	20	12	N
0340	Subtract line 20 from line 15	21	12	N
0350	General business credit	22	12	N
0360	Subtract line 22 from line 21	23	12	N
0370	Credit allowed for current year	24	12	N
	Record Terminus Character		1	Value "#"

FORM 8845 Indian Employment Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0328" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8845bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Total of qualified wages	1	12	N
0030	Calendar year 1993 qualified wages	2	12	N
0040	Incremental increase (subtract line 2 from line 1)	3	12	N
0050	Multiply line 3 by 20%	4	12	N
0060	Indian employment credits from flow-through	5	12	N
0065	Form 1041 portion amount	6	12	NO ENTRY
0070	Current year credit	6	12	N

FORM 8845 Indian Employment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0080	Regular tax before credits	7	12	N
0090	Alternative minimum tax	8	12	N
0100	Regular Tax Plus Alternative Minimum Tax	9	12	N
0110	Foreign tax credit	10a	12	N
0125	Credits from Form 1040	10b	12	N
0190	Possessions tax credit (Form 5735)	10c	12	NO ENTRY
0200	Credit for fuel from a nonconventional source	10d	12	N
0210	Qualified electric vehicle credit	10e	12	N
0220	Total Credits	10f	12	N
0230	Net income tax	11	12	N
0250	Net Regular Tax	12	12	N
0260	Enter 25% of Excess	13	12	N
0265	Tentative Minimum Tax	14	12	N
0270	Greater of line 13 or line 14	15	12	N
0280	Subtract line 15 from line 11	16	12	N
0290	Indian employment credit allowed for current year	17	12	N
	Record Terminus Character		1	Value "#"

FORM 8846 Credit For Employer SS and Medicare Taxes

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0323" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8846bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Tips received by employees for services	1	12	N
0030	Tips not subject to the credit provisions	2	12	N
0040	Creditable tips (subtract line 2 from line 1)	3	12	N
0050	Tipped Employee(s) Wages Exceeded Maximum Amt	4	1	"X" or blank
0060	Multiply line 3 by 7.65%	4	12	N
@0065	Computation showing amount of tips	4	6	"STMbnn" or blank

FORM 8846 Credit For Employer SS and Medicare Taxes

Field No.	Identification	Form Ref.	Length	Field Description
0070	Form 8846 credits from flow-through entities	5	12	N
0080	Current year credit (add lines 4 and 5)	6	12	N
0090	Regular tax before credits	7	12	N
0100	Alternative minimum tax	8	12	N
0110	Regular Tax Plus Alternative Minimum Tax	9	12	N
0120	Foreign tax credit	10a	12	N
0135	Credits from form 1040	10b	12	N
0200	Possessions tax credit (Form 5735)	10c	12	NO ENTRY
0210	Credit for fuel from a nonconventional source	10d	12	N
0220	Qualified electric vehicle credit	10e	12	N
0230	Total Credits	10f	12	N
0240	Net income tax	11	12	N
0260	Net Regular Tax	12	12	N
0270	Enter 25% of Excess	13	12	N
0275	Tentative minimum tax	14	12	N

FORM 8846 CREDIT FOR EMPLOYER SS AND MEDICARE TAXES

Field No.	Identification	Form Ref.	Length	Field Description
0280	Greater of line 13 or line 14	15	12	N
0290	Subtract line 15 from line 11	16	12	N
0300	Credit allowed for current year	17	12	N
	Record Terminus Character		1	Value "#"

FORM 8847 CREDIT FOR CONTRIBUTIONS TO SELECTED COMMUNITY

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0292" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8847bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Total qualified CDC contributions	1	12	N
0030	Multiply line 1 by 5%(.05)	2	12	N
0040	CDC credits from flow-through entities	3	12	N
0050	Current year credit	4	12	N
0060	Regular tax before credits	5	12	N
0070	Alternative minimum tax	6	12	N
0080	Regular Tax Plus Alternative Minimum Tax	7	12	N

FORM 8847 CREDIT FOR CONTRIBUTIONS TO SELECTED COMMUNITY

Field No.	Identification	Form Ref.	Length	Field Description
0090	Foreign tax credit	8a	12	N
0105	Credits from Form 1040	8b	12	N
0170	Possessions tax credit (Form 5735)	8c	12	NO ENTRY
0180	Credit for fuel from a nonconventional source	8d	12	N
0190	Qualified electric vehicle credit	8e	12	N
0200	Total Credits	8f	12	N
0210	Net income tax	9	12	N
0230	Net Regular Tax	10	12	N
0240	Enter 25% of Excess	11	12	N
0245	Tentative Minimum Tax	12	12	N
0250	Greater of line 11 or line 12	13	12	N
0260	Subtract line 13 from line 9	14	12	N
0270	CDC credit allowed for current year	15	12	N
	Record Terminus Character		1	Value "#"

FORM 8853 PAGE 1 Archer MSAs and Long-Term Care Insurance Contracts

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0253" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8853bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0009	MSA Acct Holder SSN		9	N
0015	Death of MSA Acct Holder		1	"X" or blank
@0017	Section A, B, or C "Statement" Calcs		6	"STMbnn" or blank
0019	Primary Archer Contribution for Current TY - Yes	1a	1	"X" or blank
0020	Primary Archer Contribution for Current TY - No	1a	1	"X" or blank
0030	Primary Uninsured Acct Holder - Yes	1b	1	"X" or blank
0040	Primary Uninsured Acct Holder - No	1b	1	"X" or blank
0050	Primary Self HDHP Coverage Box	1c	1	"X" or blank

FORM 8853 PAGE 1 Archer MSAs and Long-Term Care Insurance Contracts

Field No.	Identification	Form Ref.	Length	Field Description
0060	Primary Family HDHP Coverage Box	1c	1	"X" or blank
0070	Spouse Archer Contribution for Current TY - Yes	2a	1	"X" or blank
0080	Spouse Archer Contribution for Current TY - No	2a	1	"X" or blank
0090	Spouse Uninsured Acct Holder - Yes	2b	1	"X" or blank
0100	Spouse Uninsured Acct Holder - No	2b	1	"X" or blank
0110	Spouse Self HDHP Coverage Box	2c	1	"X" or blank
0120	Spouse Family HDHP Coverage Box	2c	1	"X" or blank
0160	Total Employer Contributions for Current Tax Year	3	12	N
0170	TaxPayer MSA Contributions for Current Tax Year	4	12	N
0180	Limitation Amount	5	12	N
0190	Compensation Amount	6	12	N
0200	Archer MSA Deduction	7	12	N
0210	Total MSA Distributions Received	8a	12	N
0220	Distributions Rolled Over & Excess Contributions	8b	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0230	Net MSA Distributions	8c	12	N
0240	Total Unreimbursed Qualified Medical Expenses	9	12	N
0250	Taxable Archer MSA Distributions	10	12	N
0260	Exceptions to 15% Tax Box	11a	1	"X" or blank
0270	Additional 15% Tax	11b	12	N
0272	Total Medicare Advantage MSA Distr Received	12	12	N
0274	Total Medicare Advantage Unreimbursed Med Expenses	13	12	N
0276	Taxable Medicare Advantage MSA Distributions	14	12	N
0278	Exceptions to 50% Tax Box	15a	1	"X" or blank
0279	Additional 50% Tax	15b	12	N
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0260" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0280	Record ID		6	"FRMbbb"
0281	Form Number		6	"8853bb"
0282	Page Number		5	"PG02b"
0283	Taxpayer Identification Number		9	N (Primary SSN)
0284	Filler		1	blank
0285	Form Occurrence Number		7	N 0000001
0288	Policyholder Name		35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
0289	Policyholder SSN		9	N
0290	More Than One Section C Box	Section C	1	No Entry
0295	Insured Name Control		4	First 4 significant characters of the insured last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0300	Name of Insured	16a	35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)

FORM 8853 PAGE 2 Archer MSAs & Long-Term Care Insurance Contracts

Field No.	Identification	Form Ref.	Length	Field Description
0310	Insured SSN	16b	9	N
0320	Payments or Death Benefits - Yes	17	1	"X" or blank
0330	Payments or Death Benefits - No	17	1	"X" or blank
0340	Insured Terminally Ill - Yes	18	1	"X" or blank
0350	Insured Terminally Ill - No	18	1	"X" or blank
0360	Gross LTC Payment Amounts	19	12	N
0370	Qualified LTC Insurance Contract Amount	20	12	N
0380	Accelerated Death Benefits Received	21	12	N
0390	Qual LTC Insur Contract & Acc Death Benefit Totals	22	12	N
0400	Multiply $240 By Number of Days of LTC Period	23	12	N
0410	Qualified LTC Service Incurred Costs	24	12	N
0420	Larger of Line 23 or Line 24	25	12	N
0430	Total Reimbursements Received	26	12	N
0440	Per Diem Limitation	27	12	N
0450	Taxable Payments	28	12	N
	Record Terminus Character		1	Value "#"

FORM 8854 PAGE 1 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0592" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8854bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (SSN or ITIN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Initial Info Statement Box		1	"X" or blank
0020	Annual Info Statement Box		1	"X" or blank
0030	Date of Birth		8	YYYYMMDD
0040	Tax Year		4	YYYY
0050	Expatriate Identification Number	1	9	N (SSN or ITIN)
0060	Mailing Street Addr Name Line 2 after Expatriation	2	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, comma, hyphen and percent

FORM 8854 PAGE 1 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
0070	Mailing Street Address after Expatriation	2	35	AN, Allowable special characters are: space, ampersand, slash, comma, hyphen and percent
0080	Mailing City after Expatriation	2	22	AN, Allowable special character is space
0090	Mailing State or Province after Expatriation	2	35	A, Allowable special character is space
0100	Mailing Foreign Country after Expatriation	2	35	A, Allowable special character is space
0110	Mailing Postal Code after Expatriation	2	20	AN, Allowable special character is space
0120	Telephone Number after Expatriation	2	20	N, Allowable special characters are hyphen and space
0130	Foreign Residence Street Name Line 2	3	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, comma, hyphen and percent
0140	Foreign Residence Street Address	3	35	AN, Allowable special characters are: space, ampersand, slash, comma, hyphen and percent
0150	Foreign Residence City	3	22	AN, Allowable special character is space
0160	Foreign Residence State or Province	3	35	A, Allowable special character is space
0170	Foreign Residence Country	3	35	A, Allowable special character is space

FORM 8854 PAGE 1 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
0180	Foreign Residence Postal Code	3	20	AN, Allowable special character is space
0190	Foreign Tax Residence Country	4	35	A or blank, Allowable special character is space
0200	Citizen Box	5a	1	"X" or blank
0210	Date Dept Of State Notification	5a	8	YYYYMMDD or blank
0220	Long-Term Resident Box	5b	1	"X" or blank
0230	Date Dept Of Homeland Security Notification	5b	8	YYYYMMDD or blank
0240	Dual Residency Long-Term Resident Box	5c	1	"X" or blank
0250	Date Of Treaty Country Residence	5c	8	YYYYMMDD or blank
0260	US Income Tax 1st Year before Expat	6	12	N
0270	US Income Tax 2nd Year before Expat	6	12	N
0280	US Income Tax 3rd Year before Expat	6	12	N
0290	US Income Tax 4th Year before Expat	6	12	N
0300	US Income Tax 5th Year before Expat	6	12	N
0310	Net Worth on Expat Date	7	12	N
0320	Dual Citizen at Birth/Continuing Yes Box	8	1	"X" or blank

FORM 8854 PAGE 1 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
0330	Dual Citizen at Birth/Continuing No Box	8	1	"X" or blank
0340	Substantial US Contacts Yes Box	9	1	"X" or blank
0350	Substantial US Contacts No Box	9	1	"X" or blank
0360	Section 877(c)(3) Minor Yes Box	10	1	"X" or blank
0370	Section 877(c)(3) Minor No Box	10	1	"X" or blank
0380	5-Year Tax Compliance Yes Box	11	1	"X" or blank
0390	5-Year Tax Compliance No Box	11	1	"X" or blank
	Record Terminus Character		1	Value "#"

FORM 8854 PAGE 2 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0238" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0400	Record ID		6	"FRMbbb"
0401	Form Number		6	"8854bb"
0402	Page Number		5	"PG02b"
0403	Taxpayer Identification Number		9	N (SSN or ITIN)
0404	Filler		1	blank
0405	Form Occurrence Number		7	N 0000001 - 0000002
0410	Foreign Country Citizenship (1)	12a	35	A or blank, Allowable special character is space
0420	How Citizenship Acquired Literal (1)	12b	19	"AT BIRTH", "NATURALIZED CITIZEN", or blank
0430	Date of Country Citizenship (1)	12c	8	YYYYMMDD or blank
0440	Foreign Country Citizenship (2)	12a	35	A or blank, Allowable special character is space
0450	How Citizenship Acquired Literal (2)	12b	19	"AT BIRTH", "NATURALIZED CITIZEN", or blank
0460	Date of Country Citizenship (2)	12c	8	YYYYMMDD or blank
0470	Foreign Country Citizenship (3)	12a	35	A or blank, Allowable special character is space

FORM 8854 PAGE 2 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
0480	How Citizenship Acquired Literal (3)	12b	19	"AT BIRTH", "NATURALIZED CITIZEN", or blank
0490	How Citizenship Acquired Literal (3)	12c	8	YYYYMMDD or blank
0500	Number of Days in US	13	3	Value Range 000 - 365
0510	US Presence 30 to 60 Days Yes Box	14	1	"X" or blank
0520	US Presence 30 to 60 Days No Box	14	1	"X" or blank
0530	Unrelated Employer Services Yes Box	14a	1	"X" or blank
0540	Unrelated Employer Services No Box	14a	1	"X" or blank
0550	Citizen/Resident Country of Birth Yes Box	14b	1	"X" or blank
0560	Citizen/Resident Country of Birth No Box	14b	1	"X" or blank
	Record Terminus Character		1	Value "#"

FORM 8854 PAGE 3 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1886" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0570	Record ID		6	"FRMbbb"
0571	Form Number		6	"8854bb"
0572	Page Number		5	"PG03b"
0573	Taxpayer Identification Number		9	N (SSN or ITIN)
0574	Filler		1	blank
0575	Form Occurrence Number		7	N 0000001 - 0000002
*0580	Assets/Liabilities Changes Prior 5 Years Statement		70	AN, "STMbnn" or blank
*0590	Assets/Liabilities Changes Expect 10 Years Stmt		70	AN, "STMbnn" or blank
0600	FMV Cash	a1	12	N
0610	FMV US Stock and Securities	a2	12	N
0620	FMV Foreign Stock and Securities	a3	12	N
0630	FMV Nonmarketable US Stock and Securities	a4	12	N
0640	FMV Nonmarketable Foreign Stock and Securities	a5	12	N
*0650	FMV Former CFC Stock	a5a	12	AN, "STMbnn" or blank

FORM 8854 PAGE 3 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
+0660	US Adj Basis Former CFC Stock	b5a	12	N or blank
+0670	Gain/Loss Former CFC Stock	c5a	12	N or blank
+0680	FMV Res Former CFC Stock	d5a	12	N or blank
*+0690	Company Name	5b	35	AN, "STMbnn" or blank
+0700	Company EIN	5b	9	N or blank
+0710	Company Street Address	5b	35	AN or blank
*+0720	Company City	5b	22	AN, "STMbnn" or blank
+0730	Company State Code	5b	2	AN or blank
+0740	Company Zip Code	5b	12	N or blank
+0750	Company Foreign State or Province	5b	35	AN or blank
*+0760	Company Foreign Country Name	5b	20	AN, "STMbnn" or blank
+0770	Company Foreign Postal Code	5b	20	AN or blank
0780	FMV Internal US Pensions	a6	12	N
0790	FMV External US Pensions	a7	12	N
0800	Total FMV Partnership Interests	a8	12	N
0810	Total US Adj Basis Partnership Interests	b8	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0820	Total Gain/Loss Partnership Interests	c8	12	N
0830	Total FMV Res Partnership Interests	d8	12	N
*0840	Individual Partnership Name	8	70	AN, "STMbnn" or blank
+0850	Individual Partnership EIN	8	9	N or blank
*+0860	Ind FMV Partnership Interest	8	12	AN, "STMbnn" or blank
+0870	Ind US Adj Basis Partnership Interest	8	12	N or blank
+0880	Ind Gain/Loss Partnership Interest	8	12	N or blank
+0890	Ind FMV Res Partnership Interest	8	12	N or blank
0900	Total FMV Trusts Assets	a9	12	N
0910	Total US Adj Basis Trusts Assets	b9	12	N
0920	Total Gain/Loss Trusts Assets	c9	12	N
0930	Total FMV Res Trusts Assets	d9	12	N
*0940	Individual Trust Name	9	70	AN, "STMbnn" or blank
+0950	Individual Trust EIN	9	9	N or blank
*+0960	Ind FMV Trust Assets	9	12	AN, "STMbnn" or blank
+0970	Ind US Adj Basis Trust Assets	9	12	N or blank

FORM 8854 PAGE 3 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
+0980	Ind Gain/Loss Trust Assets	9	12	N or blank
+0990	Ind FMV Res Trust Assets	9	12	N or blank
1000	Total FMV Nongrantor Trusts Interests	a10	12	N
*1010	Individual Nongrantor Trust Name	10	70	AN, "STMbnn" or blank
+1020	Individual Nongrantor Trust EIN	10	9	N or blank
*+1030	Ind FMV Nongrantor Trust Assets	10	12	AN, "STMbnn" or blank
+1040	Ind US Adj Basis Nongrantor Trust Assets	10	12	N or blank
+1050	Ind Gain/Loss Nongrantor Trust Assets	10	12	N or blank
+1060	Ind FMV Res Nongrantor Trust Assets	10	12	N or blank
1070	FMV Internal US Intangibles	a11	12	N
1080	FMV External US Intangibles	a12	12	N
1090	FMV Loans to US Persons	a13	12	N
1100	FMV Loans to Foreign Persons	a14	12	N
1110	FMV US Real Property	a15	12	N

FORM 8854 PAGE 3 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
1120	FMV Foreign Real Property	a16	12	N
1130	FMV US Business Property	a17	12	N
1140	FMV Foreign Business Property	a18	12	N
1150	Total FMV Other Assets	a19	12	N
1160	Total US Adj Basis Other Assets	b19	12	N
1170	Total Gain/Loss Other Assets	c19	12	N
1180	Total FMV Res Other Assets	d19	12	N
*1190	Individual Other Assets Description	19	20	AN, "STMbnn" or blank
+1200	Ind FMV Other Assets	19	12	N or blank
+1210	Ind US Adj Basis Other Assets	19	12	N or blank
+1220	Ind Gain/Loss Other Assets	19	12	N or blank
+1230	Ind FMV Res Other Assets	19	12	N or blank
1240	FMV Total Assets	a20	12	N
1250	FMV Installment Obligations Amount	a21	12	N
1260	FMV Mortgage/Etc Amount	a22	12	N
1270	FMV Total Other Liabilities Amount	a23	12	N

FORM 8854 PAGE 3 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
*1280	FMV Ind Other Liabilities Description	a23	20	AN, "STMbnn" or blank
+1290	FMV Ind Other Liabilities Amount	a23	12	N or blank
1300	FMV Total Liabilities Amount	a24	12	N
1310	FMV Net Worth Amount	a25	12	N
1320	US Adj Basis Cash	b1	12	N
1330	US Adj Basis US Stock and Securities	b2	12	N
1340	US Adj Basis Foreign Stock and Securities	b3	12	N
1350	US Adj Basis Nonmarketable US Stock and Securities	b4	12	N
1360	US Adj Basis Nonmarketable Foreign Stock & Secur.	b5	12	N
1370	US Adj Basis Internal US Pensions	b6	12	N
1380	US Adj Basis External US Pensions	b7	12	N
1390	US Adj Basis Internal US Intangibles	b11	12	N
1400	US Adj Basis External US Intangibles	b12	12	N
1410	US Adj Basis Loans to US Persons	b13	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1420	US Adj Basis Loans to Foreign Persons	b14	12	N
1430	US Adj Basis US Real Property	b15	12	N
1440	US Adj Basis Foreign Real Property	b16	12	N
1450	US Adj Basis US Business Property	b17	12	N
1460	US Adj Basis Foreign Business Property	b18	12	N
1470	US Adj Basis Total Assets	b20	12	N
1480	Gain/Loss Cash	c1	12	N
1490	Gain/Loss US Stock and Securities	c2	12	N
1500	Gain/Loss Foreign Stock and Securities	c3	12	N
1510	Gain/Loss Nonmarketable US Stock and Securities	c4	12	N
1520	Gain/Loss Nonmarketable Foreign Stock & Securities	c5	12	N
1530	Gain/Loss Internal US Pensions	c6	12	N
1540	Gain/Loss External US Pensions	c7	12	N
1550	Gain/Loss Internal US Intangibles	c11	12	N

Field No.	Identification	Form Ref.	Length	Field Description
1560	Gain/Loss External US Intangibles	c12	12	N
1570	Gain/Loss Loans to US Persons	c13	12	N
1580	Gain/Loss Loans to Foreign Persons	c14	12	N
1590	Gain/Loss US Real Property	c15	12	N
1600	Gain/Loss Foreign Real Property	c16	12	N
1610	Gain/Loss US Business Property	c17	12	N
1620	Gain/Loss Foreign Business Property	c18	12	N
1630	Gain/Loss Total Assets	c20	12	N
1640	FMV Res Cash	d1	12	N
1650	FMV Res US Stock and Securities	d2	12	N
1660	FMV Res Foreign Stock and Securities	d3	12	N
1670	FMV Res Nonmarketable US Stock and Securities	d4	12	N
1680	FMV Res Nonmarketable Foreign Stock and Securities	d5	12	N
1690	FMV Res Internal US Pensions	d6	12	N
1700	FMV Res External US Pensions	d7	12	N

FORM 8854 PAGE 3 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
1710	FMV Res Internal US Intangibles	d11	12	N
1720	FMV Res External US Intangibles	d12	12	N
1730	FMV Res Loans to US Persons	d13	12	N
1740	FMV Res Loans to Foreign Persons	d14	12	N
1750	FMV Res US Real Property	d15	12	N
1760	FMV Res Foreign Real Property	d16	12	N
1770	FMV Res US Business Property	d17	12	N
1780	FMV Res Foreign Business Property	d18	12	N
1790	FMV Res Total Assets	d20	12	N
	Record Terminus Character		1	Value "#"

FORM 8854 PAGE 4 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0291" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1800	Record ID		6	"FRMbbb"
1801	Form Number		6	"8854bb"
1802	Page Number		5	"PG04b"
1803	Taxpayer Identification Number		9	N (SSN or ITIN)
1804	Filler		1	blank
1805	Form Occurrence Number		7	N 0000001 - 0000002
1810	US Not-Eff-Con Interest Income	1a	12	N
1820	US Not-Eff-Con Dividend Income	1b	12	N
1830	US Not-Eff-Con Royalty Income	1c	12	N
1840	US Not-Eff-Con Pension Income	1d	12	N
1850	US Not-Eff-Con Total Other Income	1e	12	N
*1860	US Not-Eff-Con Ind Other Income Description	1e	20	AN, "STMbnn" or blank
+1870	US Not-Eff-Con Ind Other Income Amount	1e	12	N or blank
1880	US Not-Eff-Con Total Income	1f	12	N

FORM 8854 PAGE 4 Initial and Annual Expatriation Information ...

Field No.	Identification	Form Ref.	Length	Field Description
1890	US Eff-Con Gross Income	2	12	N
1900	US Personal Service Income	3	12	N
1910	US Property Sales Gains	4a	12	N
1920	US Stock Sales Gains	4b	12	N
1930	US Debt Obligation Sales Gains	4c	12	N
1940	US Total Sales Gains	4d	12	N
1950	Pre-Expat Income/ Gains from Certain Foreign Corps	5	12	N
1960	Certain Property Exchange Gains	6	12	N
1970	Certain Foreign Corps Income	7	12	N
1980	Total Lines 1 To 7	8	12	N
1990	Other Source Gross Income	9	12	N
2000	Total Gross Income	10	12	N
	Record Terminus Character		1	Value "#"

FORM 8859 DC First-Time Homebuyer Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0277" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8859bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	SSN		9	N
0020	Street Address of Home	A	35	AN
0030	City of Home	A	22	AN
0040	State of Home	A	2	AN
0050	Zip Code of Home	A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0060	Lot Number	B	4	N
0070	Square Number	C	4	AN
0080	Settlement or Closing Date	D	8	YYYYMMDD
0090	Maximum Allowable Amount	1	12	N
0100	Modified Adjusted Gross Income	2	12	N

FORM 8859 DC First-Time Homebuyer Credit

Field No.	Identification	Form Ref.	Length	Field Description
0130	Subtract Maximum from Amt on Line 2	3	12	N
0140	Divide Line 3 by $20,000	4	6	R
0150	Multiply Line 1 by Line 4	5	12	N
0160	Tentative Credit	6	12	N
0170	Prior Year Carryforward Credit	7	12	N
0180	Tax from Form 1040	8	12	N
0190	Additional Credit Amounts from Form 1040	9	12	N
0200	Tax minus Credits	10	12	N
0230	Credit allowed for current year	11	12	N
0240	Credit carryforward to next year	12	12	N
	Record Terminus Character		1	Value "#"

FORM 8860 Qualified Zone Academy Bond Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0716" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8860bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
*0020	Bond Issuer Name-1	1(a)	35	AN or "STMbnn"
+0030	Bond Issuer City-1	1(a)	22	AN
+0040	Bond Issuer State-1	1(a)	2	A or blank
+0050	Month/Year Bond Issued-1	1(b)	6	DT (YYYYMM) or blank
+0060	Outstanding Principal Amount-1	1(c)	12	N
*+0070	Credit Rate-1	1(d)	6	R or "STMbnn"
+0080	Credit Amount-1	1(e)	12	N
0090	Bond Issuer Name-2	1(a)	35	AN
0100	Bond Issuer City-2	1(a)	22	AN
0110	Bond Issuer State-2	1(a)	2	A or blank

FORM 8860 Qualified Zone Academy Bond Credit

Field No.	Identification	Form Ref.	Length	Field Description
0120	Month/Year Bond Issued-2	1(b)	6	DT (YYYYMM) or blank
0130	Outstanding principal Amount-2	1(c)	12	N
0140	Credit Rate-2	1(d)	6	R
0150	Credit Amount-2	1(e)	12	N
0160	Bond Issuer Name-3	1(a)	35	AN
0170	Bond Issuer City-3	1(a)	22	AN
0180	Bond Issuer State-3	1(a)	2	A or blank
0190	Month/Year Bond Issued-3	1(b)	6	DT (YYYYMM) or blank
0200	Outstanding Principal Amount-3	1(c0	12	N
0210	Credit Rate-3	1(d)	6	R
0220	Credit Amount-3	1(e)	12	N
0230	Bond Issuer Name-4	1(a)	35	AN
0240	Bond Issuer City-4	1(a)	22	AN
0250	Bond Issuer State-4	1(a)	2	A or blank
0260	Month/Year Bond Issued-4	1(b)	6	DT (YYYYMM) or blank
0270	Outstanding Principal Amount-4	1(c)	12	N
0280	Credit Rate-4	1(d)	6	R
0290	Credit Amount-4	1(e)	12	N
0300	Bond Issuer Name-5	1(a)	35	AN
0310	Bond Issuer City-5	1(a)	22	AN

FORM 8860 Qualified Zone Academy Bond Credit

Field No.	Identification	Form Ref.	Length	Field Description
0320	Bond Issuer State-5	1(a)	2	A or blank
0330	Month/Year Bond Issued-5	1(b)	6	DT (YYYYMM) or blank
0340	Outstanding Principal Amount-5	1(c)	12	N
0350	Credit Rate-5	1(d)	6	R
0360	Credit Amount-5	1(e)	12	N
*0370	QZA Bond Credit from Corp.	2a	12	N or "STMbnn"
+0380	S Corp. EIN	2b	9	N or blank
0390	Current Year Credit	3	12	N
0400	Regular Tax Before Credits	4	12	N
0410	Alternative Minimum Tax	5	12	N
0420	Regular Tax Plus Alternative Minimum Tax	6	12	N
0430	Foreign Tax Credit	7a	12	N
0445	Credits from Form 1040	7b	12	N
0520	Possessions Tax Credit (Form 5735)	7c	12	NO ENTRY
0530	Credit for Fuel from a Nonconventional Source	7d	12	N
0540	Qualified Electric Vehicle Credit	7e	12	N

FORM 8860 Qualified Zone Academy Bond Credit

Field No.	Identification	Form Ref.	Length	Field Description
0550	General Business Credit	7f	12	N
0560	Credit for Prior Year Minimum Tax	7g	12	N
0570	Total Credits	7h	12	N
0580	Net Income Tax	8	12	N
0590	Allowable Credit	9	12	N
	Record Terminus Character		1	Value "#"

FORM 8861 Welfare-To-Work Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0352" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8861bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified first-year wages	1a	12	N
0030	Total qualified first-year wages	1a	12	N
0040	Qualified second-year wages	1b	12	N
0050	Total qualified second-year wages	1b	12	N
0060	Add lines 1a and 1b	2	12	N
@0065	Group credit division schedule	2	6	"STMbnn" or blank
@0067	Line 2 difference statement	2	6	"STMbnn" or blank
0070	Welfare-to-work credit (s) flow-through entities	3	12	N

FORM 8861 Welfare-To-Work Credit

Field No.	Identification	Form Ref.	Length	Field Description
0075	Form 1041 portion amount	4	12	NO ENTRY
0080	Current year welfare-to-work credit	4	12	N
0090	Regular tax before credits	5	12	N
0100	Alternative minimum tax	6	12	N
0110	Regular Tax Plus Alternative Minimum Tax	7	12	N
0120	Foreign tax credit	8a	12	N
0135	Credits from Form 1040	8b	12	N
0200	Possessions tax credit (Form 5735)	8c	12	NO ENTRY
0210	Credit for fuel from a nonconventional source	8d	12	N
0220	Qualified electric vehicle credit	8e	12	N
0230	Total Credits	8f	12	N
0240	Net income tax	9	12	N
0260	Net Regular Tax	10	12	N
0270	Enter 25% of Excess	11	12	N
0275	Tentative Minimum Tax	12	12	N
0280	Greater of line 11 or line 12	13	12	N

FORM 8861 Welfare-To-Work Credit

Field No.	Identification	Form Ref.	Length	Field Description
0290	Subtract line 13 from line 9	14	12	N
0300	Welfare-to-work credit allowed for current year	15	12	N
	Record Terminus Character		1	Value "#"

FORM 8862 Information To Claim Earned Income Credit...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0719" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8862bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Year for Which You Are Filing This Form	1	4	Value "2004"
0012	Income Reported Incorrectly - Yes	2	1	"X" or blank
0014	Income Reported Incorrectly - No	2	1	"X" or blank
0020	Qualifying Child of Another Person - Yes Box	3	1	"X" or blank
0030	Qualifying Child of Another Person - No Box	3	1	"X" or blank
0042	Number of Days You Lived in U.S.	4	3	N
0052	Number of Days Your Spouse Lived in U.S.	5	3	N

FORM 8862 Information To Claim Earned Income Credit...

Field No.	Identification	Form Ref.	Length	Field Description
0062	Number of Days Child 1 Lived in U.S.	6a	3	N
0072	Number of Days Child 2 Lived in U.S.	6b	3	N
0082	Child 1 Month and Day of Birth	7a(1)	4	N (MMDD)
0084	Child 1 Month and Day of Death	7a(2)	4	N (MMDD)
0092	Child 2 Month and Day of Birth	7b(1)	4	N (MMDD)
0094	Child 2 Month and Day of Death	7b(2)	4	N (MMDD)
0133	Street Address During the Filing Tax Year - 1	8a Child 1	35	AN, Allowable special characters are space, slash, hyphen
0137	City, State and Zip Code - 1	8a Child 1	25	AN
0141	Street Address During the Filing Tax Year - 2	8a Child 1	35	AN, Allowable special characters are space, slash, hyphen
0144	City, State and Zip Code - 2	8a Child 1	25	AN
0145	Street Address During the Filing Tax Year - 3	8a Child 1	35	AN, Allowable special characters are space, slash, hyphen
0147	City, State and Zip Code - 3	8a Child 1	25	AN
0150	Address Same as Child 1	8b	1	"X" or blank

Field No.	Identification	Form Ref.	Length	Field Description
0246	Street Address During The Filing Tax Year - 1	8b Child 2	35	'See 1st Occ.'
0250	City, State and Zip Code - 1	8b Child 2	25	'See 1st Occ.'
0255	Street Address During the Filing Tax Year - 2	8b Child 2	35	'See 1st Occ.'
0260	City, State and Zip Code - 2	8b Child 2	25	'See 1st Occ.'
0265	Street Address During the Filing Tax Year - 3	8b Child 2	35	'See 1st Occ.'
0270	City, State and Zip Code - 3	8b Child 2	25	'See 1st Occ.'
0290	Other Person Lived w/Child - Yes	9	1	"X" or blank
0300	Other Person Lived w/Child - No	9	1	"X" or blank
0310	Other Person Name-1 Child 1	9a	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0320	Other Person Relationship-1 Child 1	9a	11	AN or blank
0330	Other Person Name-2 Child 1	9a	35	'See 1st Occ.'
0340	Other Person Relationship-2 Child 1	9a	11	'See 1st Occ.'
0350	Other Person Name-3 Child 1	9a	35	'See 1st Occ.'

FORM 8862 Information To Claim Earned Income Credit...

Field No.	Identification	Form Ref.	Length	Field Description
0360	Other Person Relationship-3 Child 1	9a	11	'See 1st Occ.'
0370	Other Person Same as Child 1	9b	1	"X" or blank
0380	Other Person Name-1 Child 2	9b	35	AN, Allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&)
0390	Other Person Relationship-1 Child 2	9b	11	AN or blank
0400	Other Person Name-2 Child 2	9b	35	'See 1st Occ.'
0410	Other Person Relationship-2 Child 2	9b	11	'See 1st Occ.'
0420	Other Person Name-3 Child 2	9b	35	'See 1st Occ.'
0430	Other Person Relationship-3 Child 2	9b	11	'See 1st Occ.'
	Record Terminus Character		1	Value "#"

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0725" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8863bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
*0010	Student's First Name - 1	1a	10	AN, "STMbnn" or blank
+0020	Student's Last Name - 1	1a	15	AN (last name) or blank
+0030	Student's Name Control - 1	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
+0035	Student's SSN - 1	1b	9	N or blank
*+0040	Qualified Expenses Paid in Current Tax Year - 1	1c	12	N or "STMbnn"
+0050	Smaller of Exp Paid in Current TY or $1000 - 1	1d	12	N
+0060	Add Columns c and d	1e	12	N

Field No.	Identification	Form Ref.	Length	Field Description
+0070	Enter 1/2 of the Amt in Column e - 1	1f	12	N
0080	Student's First Name - 2	1a	10	'See 1st Occ.'
0090	Student's Last Name - 2	1a	15	'See 1st Occ.'
0100	Student's Name Control - 2	1a	4	'See 1st Occ.'
0105	Student's SSN - 2	1b	9	'See 1st Occ.'
0110	Qualified Expenses Paid in Current Tax Year - 2	1c	12	N
0120	Smaller of Exp Paid in Current TY or $1000 - 2	1d	12	N
0130	Add Columns c and d	1e	12	N
0140	Enter 1/2 of the Amt in Column e - 2	1f	12	N
0150	Student's First Name - 3	1a	10	'See 1st Occ.'
0160	Student's Last Name - 3	1a	15	'See 1st Occ.'
0170	Student's Name Control - 3	1a	4	'See 1st Occ.'
0175	Student's SSN - 3	1b	9	'See 1st Occ.'
0180	Qualified Expenses Paid in Current Tax Year - 3	1c	12	N
0190	Smaller of Exp Paid in Current TY or $1000 - 3	1d	12	N
0200	Add Columns c and d	1e	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0210	Enter 1/2 of the Amt in Column e - 3	1f	12	N
0240	Tentative Hope Credit	2f	12	N
*0250	Student's First Name - 1	3a	10	AN, "STMbnn" or blank
+0260	Student's Last Name - 1	3a	15	AN (last name) or blank
+0270	Student's Name Control - 1	3a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
+0275	Student's SSN - 1	3b	9	N or blank
+0280	Qualified Expenses - 1	3c	12	N
0290	Student's First Name - 2	3a	10	'See 1st Occ.'
0300	Student's Last Name - 2	3a	15	'See 1st Occ.'
0310	Student's Name Control - 2	3a	4	'See 1st Occ.'
0315	Student's SSN - 2	3b	9	'See 1st Occ.'
0320	Qualified Expenses - 2	3c	12	'See 1st Occ.'
0330	Student's First Name - 3	3a	10	'See 1st Occ.'
0340	Student's Last Name - 3	3a	15	'See 1st Occ.'

Field No.	Identification	Form Ref.	Length	Field Description
0350	Student's Name Control - 3	3a	4	'See 1st Occ.'
0355	Student's SSN - 3	3b	9	'See 1st Occ.'
0360	Qualified Expenses - 3	3c	12	'See 1st Occ.'
0370	Student's First Name - 4	3a	10	'See 1st Occ.'
0380	Student's Last Name - 4	3a	15	'See 1st Occ.'
0390	Student's Name Control - 4	3a	4	'See 1st Occ.'
0395	Student's SSN - 4	3b	9	'See 1st Occ.'
0400	Qualified Expenses - 4	3c	12	'See 1st Occ.'
0410	Student's First Name - 5	3a	10	'See 1st Occ.'
0420	Student's Last Name - 5	3a	15	'See 1st Occ.'
0430	Student's Name Control - 5	3a	4	'See 1st Occ.'
0435	Student's SSN - 5	3b	9	'See 1st Occ.'
0440	Qualified Expenses - 5	3c	12	'See 1st Occ.'
0450	Total Qualified Expenses	4	12	N
0460	Smaller of Line 5 or $10,000	5	12	N
0470	Tentative Lifetime Learning Credit	6	12	N
0480	Tentative Education Credits - Add Lines 3 and 7	7	12	N

Field No.	Identification	Form Ref.	Length	Field Description
0490	Enter $53,000 ($107,000 if Married Filing Jointly)	8	12	N
0500	Modified AGI from 1040 or 1040A	9	12	N
0510	Subtract Lines 10 from 9	10	12	N
0515	Enter $10,000 ($20,000 if Married Filing Jointly)	11	12	N
0520	Divide Line 11 by $10,000 (by $20,000 if Married)	12	6	R
0529	Multiply Line 8 by Line 13	13	12	N
0540	Tax from 1040 or 1040A	14	12	N
0550	Total 1040/1040A other credits	15	12	N
0560	Subtract Line 16 from Line 15	16	12	N
0590	Education Credits	17	12	N
	Record Terminus Character		1	Value "#"

FORM 8864 Biodiesel Fuels Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0370" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8864bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Biodiesel Gallons	1a	6	N
0030	Biodiesel Amount	1c	12	N
0040	Agri-Biodiesel Gallons	2a	6	N
0050	Agri-Biodiesel Amount	2c	12	N
0060	Biodiesel Mixture Gallons	3a	6	N
0070	Biodiesel Mixture Amount	3c	12	N
0080	Agri-Biodiesel Mix Gallons	4a	6	N
0090	Agri-Biodiesel Mix Amount	4c	12	N

FORM 8864 Biodiesel Fuels Credit

Field No.	Identification	Form Ref.	Length	Field Description
0100	Total of All Biodiesel Fuels Amount	5c	12	N
0110	Pass-Through Credits	6c	12	N
0115	Form 1041 Portion Amount	7c	12	NO ENTRY
0120	Current Year Credit	7c	12	N
@0125	Credit Division Schedule	7c	6	"STMbnn" or blank
0200	Regular Tax before Credits	8	12	N
0210	Alternative Minimum Tax	9	12	N
0220	Regular Tax plus AMT	10	12	N
0230	Foreign Tax Credit	11a	12	N
0240	Credits from Form 1040	11b	12	N
0250	Possessions Tax Credit (Form 5735)	11c	12	NO ENTRY
0260	Credit for Fuel from a Noncoventional Source	11d	12	N
0270	Qualified Electric Vehicle Credit	11e	12	N
0280	Total Credits	11f	12	N
0290	Net Income Tax	12	12	N
0300	Net Regular Tax	13	12	N
0310	Enter 25% of Excess	14	12	N

FORM 8864 Biodiesel Fuels Credit

Field No.	Identification	Form Ref.	Length	Field Description
0320	Tentative Minimum Tax	15	12	N
0330	Greater of 25% Excess or TMT	16	12	N
0340	Net Income Tax minus Amount from Previous Line	17	12	N
0350	Credit Allowed for Current Year	18	12	N
	Record Terminus Character		1	Value "#"

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Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1779" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record Id		6	"FRMbbb"
0001	Form Number		6	"8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001 - 0000005
0006	Tax Period		6	YYYYMM
@0007	Category/Filer Attachment		6	"STMbnn" or blank
0010	Partnership's Tax Year Beginning		8	YYYYMMDD
0020	Partnership's Tax Year Ending		8	YYYYMMDD
0080	Category 1 Filer	A	1	NO ENTRY
0090	Category 2 Filer	A	1	"X" or blank
0100	Category 3 Filer	A	1	"X" or blank
0110	Category 4 Filer	A	1	"X" or blank
0120	Filer's Tax Year Beginning	B	8	YYYYMMDD
0130	Filer's Tax Year Ending	B	8	YYYYMMDD

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Field No.	Identification	Form Ref.	Length	Field Description
0140	Filer's Share Of Liabilities Nonrecourse	C	12	N
0150	Qualified Nonrecourse Financing	C	12	N
0160	Other	C	12	N
0170	Parent Filer's Name	D	35	AN
0180	Parent Filer's Address	D	35	AN
0190	Parent Filer's City	D	22	AN
0200	Parent Filer's State	D	2	AN
0210	Parent Filer's Zip Code	D	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0220	Parent Filer's Ein	D	9	N
*0230	Name Other Partner	E(1)	35	AN or "STMbnn" or blank
+0240	Address Other Partner	E(2)	35	AN
*+0250	City Other Partner	E(2)	22	AN, "STMbnn" or blank
+0260	State Other Partner	E(2)	2	AN
+0270	Zip Code Other Partner	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
+0280	Identifying Number Other Partner	E(3)	9	N
+0290	First Category 1 Filer	E(4)	1	"X" or blank
+0300	First Category 2 Filer	E(4)	1	"X" or blank

FORM 8865 PAGE 1 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
+0310	Constructive Owner	E(4)	1	"X" or blank
0320	Name Other Partner - 2	E(1)	35	AN
0330	Address Other Partner - 2	E(2)	35	AN
0340	City Other Partner - 2	E(2)	22	AN
0350	State Other Partner - 2	E(2)	2	AN
0360	Zip Code Other Partner - 2	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0370	Indentifying Number Other Partner - 2	E(3)	9	N
0380	Second Category 1 Filer	E(4)	1	"X" or blank
0390	Second Category 2 Filer	E(4)	1	"X" or blank
0400	Constructive Owner - 2	E(4)	1	"X" or blank
0410	Name Other Partner - 3	E(1)	35	AN
0420	Address Other Partner - 3	E(2)	35	AN
0430	City Other Partner - 3	E(2)	22	AN
0440	State Other Partner - 3	E(2)	2	AN
0450	Zip Code Other Partner - 3	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank

FORM 8865 PAGE 1 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
0460	Identifying Number Other Partner - 3	E(3)	9	N
0470	Third Category 1 Filer	E(4)	1	"X" or blank
0480	Third Category 2 Filer	E(4)	1	"X" or blank
0490	Constructive Owner - 3	E(4)	1	"X" or blank
0500	Name Other Partner - 4	E(1)	35	AN
0510	Address Other Partner - 4	E(2)	35	AN
0520	City Other Partner - 4	E(2)	22	AN
0530	State Other Partner - 4	E(2)	2	AN
0540	Zip Code Other Partner - 4	E(2)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0550	Identifying Number Other Partner - 4	E(3)	9	N
0560	Fourth Category 1 Filer	E(4)	1	"X" or blank
0570	Fourth Category 2 Filer	E(4)	1	"X" or blank
0580	Constructive Owner - 4	E(4)	1	"X" or blank
0585	Statement Reference - BMF Use Only	E	6	Blank
0590	Name Line 1 Foreign Partnership	F(1)	35	AN

Field No.	Identification	Form Ref.	Length	Field Description
0600	Name Line 2 Foreign Partnership	F1	35	AN
0605	In Care of Name Line	F1	35	AN or blank
0610	Address Foreign Partnership	F1	35	AN
0615	Reserved	F1	35	NO ENTRY
0620	City Foreign Partnership	F1	22	AN
0625	Foreign City, State or Province	F1	35	AN
0630	State Foreign Partnership	F1	2	AN
0635	Country Foreign Partnership	F1	35	AN
0640	Zip Code Foreign Partnership	F1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0650	EIN Foreign Partnership	F2	9	N or blank
0660	Country Under Whose Laws Organized	F3	35	AN
0670	Date Of Organization	F4	8	YYYYMMDD
0680	Principal Business Place	F5	35	AN
0690	Business Activity Code	F6	6	N or blank Valid Range:111100-813000
0700	Principal Business Activity	F7	35	AN
0710	Functional Currency Name	F8a	20	AN

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Field No.	Identification	Form Ref.	Length	Field Description
0712	Exchange Rate	F8b	11	R (nnnnnnn.nnnn) (decimal is implied)
@0715	Attach Statement Identifying QBU	F8	6	"STMbnn" or blank
0720	Name Line 1 U.S. Agent	G1	35	AN
0730	Name Line 2 U.S. Agent	G1	35	AN
0740	Address U.S. Agent	G1	35	AN
0750	City U.S. Agent	G1	22	AN
0760	State U.S. Agent	G1	2	AN
0770	Zip Code U.S. Agent	G1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0775	Identifying Number Of Agent	G1	9	N
0780	File Form 1042	G2	1	"X" or blank
0790	File Form 8804	G2	1	"X" or blank
0800	File Form 1065	G2	1	"X" or blank
0805	Reserved	G2	12	Blank
0810	Name Line 1 Foreign Partnership's Agent	G3	35	AN
0820	Name Line 2 Foreign Partnership's Agent	G3	35	AN
0830	Address Foreign Agent	G3	35	AN
0840	City Foreign Agent	G3	22	AN
0850	State Foreign Agent	G3	2	AN

FORM 8865 PAGE 1 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
0860	Zip Code Foreign Agent	G3	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0865	Country Foreign Agent	G3	35	AN or blank
0870	Name Line 1 Person With Books/Records	G4	35	AN
0880	Name Line 2 Person With Books/Records	G4	35	AN
0890	Address Person With Books	G4	35	AN
0900	City Person With Books	G4	22	AN
0910	State Person With Books	G4	2	AN
0920	Zip Code Person With Books	G4	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0925	Country Person With Books	G4	35	AN or blank
0930	Location Books	G4	35	AN
0940	Special Allocations Made (Yes Box)	G5	1	"X" or blank
0950	Special Allocations Made (No Box)	G5	1	"X" or blank
0960	Number Of Foreign Disregarded Entities	G6	12	N
@0965	Attach List of Entities	G6	6	"STMbnn" or BLANK
0970	How Is Partnership Classified	G7	25	AN

FORM 8865 PAGE 1 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
0980	Partnership Own Separate Units (Yes Box)	G8	1	"X" or blank
0990	Partnership Own Separate Units (No Box)	G8	1	"X" or blank
@0995	Attach Schedule of Separate Units	G8	6	"STMbnn" OR BLANK
1000	Total Receipts & Assets Less Than Limit (Yes)	G9	1	"X" or blank
1010	Total Receipts & Assets Less Than Limit (No)	G9	1	"X" or blank
@1029	Form 8865 Page 1 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM 8865 PAGE 2 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2218" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1030	Record ID		6	"FRMbbb"
1031	Form Number		6	"8865bb"
1032	Page Number		5	"PG02b"
1033	Taxpayer Identification Number		9	N (Primary SSN)
1034	Filler		1	Blank
1035	Form Occurrence Number		7	N 0000001 - 0000005
1040	Owns Direct Interest	SCH A a	1	"X" or blank
1045	Owns Constructive Interest	SCH A b	1	"X" or blank
*1050	Name Constructive Ownership	SCH A	35	AN or "STMbnn" OR BLANK
+1060	Address Constructive Ownership	SCH A	35	AN
*+1070	City Constructive Ownership	SCH A	22	AN or "STMbnn"
+1080	State Constructive Ownership	SCH A	2	AN
+1090	Zip Code Constructive Ownership	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank

FORM 8865 PAGE 2 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
+1100	Identifying Number Constructive Ownership	SCH A	9	N
+1110	Foreign Person	SCH A	1	"X" or blank
+1120	Direct Partner	SCH A	1	"X" or blank
1130	Name Constructive Ownership - 2	SCH A	35	AN
1140	Address Constructive Ownership - 2	SCH A	35	AN
1150	City Constructive Ownership - 2	SCH A	22	AN
1160	State Constructive Ownership - 2	SCH A	2	AN
1170	Zip Code Constructive Ownership - 2	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1180	Identifying Number Constructive Ownership - 2	SCH A	9	N
1190	Foreign Person - 2	SCH A	1	"X" or blank
1200	Direct Partner - 2	SCH A	1	"X" or blank
1210	Name Constructive Ownership - 3	SCH A	35	AN
1220	Address Constructive Ownership - 3	SCH A	35	AN
1230	City Constructive Ownership - 3	SCH A	22	AN
1240	State Constructive Ownership - 3	SCH A	2	AN

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Field No.	Identification	Form Ref.	Length	Field Description
1250	Zip Code Constructive Ownership - 3	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1260	Identifying Number Constructive Ownership	SCH A	9	N
1270	Foreign Person - 3	SCH A	1	"X" or blank
1280	Direct Partner - 3	SCH A	1	"X" or blank
1290	Name Constructive Ownership - 4	SCH A	35	AN
1300	Address Constructive Ownership - 4	SCH A	35	AN
1310	City Constructive Ownership - 4	SCH A	22	AN
1320	State Constructive Ownership - 4	SCH A	2	AN
1330	Zip Code Constructive Ownership - 4	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1340	Identifying Number Constructive Ownership - 4	SCH A	9	N
1350	Foreign Person - 4	SCH A	1	"X" or blank
1360	Direct Partner - 4	SCH A	1	"X" or blank
1370	Name Constructive Ownership - 5	SCH A	35	AN
1380	Address Constructive Ownership - 5	SCH A	35	AN

Field No.	Identification	Form Ref.	Length	Field Description
1390	City Constructive Ownership - 5	SCH A	22	AN
1400	State Constructive Ownership - 5	SCH A	2	AN
1410	Zip Code Constructive Ownership - 5	SCH A	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1420	Identifying Number Constructive Ownership - 5	SCH A	9	N
1430	Foreign Person - 5	SCH A	1	"X" or blank
1440	Direct Partner - 5	SCH A	1	"X" or blank
1445	Reserved		6	Blank
*1450	Name Of Partners	SCH A-1	35	AN, "STMbnn" or blank
+1460	Address of Partners	SCH A-1	35	AN
*+1470	City of Partners	SCH A-1	22	AN OR "STMbnn"
+1480	State of Partners	SCH A-1	2	AN
+1490	Zip Code of Partners	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
+1500	Identifying Number of Partners	SCH A-1	9	N
+1510	Foreign Person Check	SCH A-1	1	"X" or blank
1520	Name Of Partners - 2	SCH A-1	35	AN
1530	Address of Partners - 2	SCH A-1	35	AN
1540	City of Partners - 2	SCH A-1	22	AN

FORM 8865 PAGE 2 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
1550	State of Partners - 2	SCH A-1	2	AN
1560	Zip Code of Partners - 2	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1570	Identifying Number of Partners - 2	SCH A-1	9	N
1580	Foreign Person Check - 2	SCH A-1	1	"X" or blank
1590	Name Of Partners - 3	SCH A-1	35	AN
1600	Address of Partners - 3	SCH A-1	35	AN
1610	City of Partners - 3	SCH A-1	22	AN
1620	State of Partners - 3	SCH A-1	2	AN
1630	Zip Code of Partners - 3	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1640	Identifying Number of Partners - 3	SCH A-1	9	N
1650	Foreign Person Check - 3	SCH A-1	1	"X" or blank
1660	Name Of Partners - 4	SCH A-1	35	AN
1670	Address of Partners - 4	SCH A-1	35	AN
1680	City of Patners - 4	SCH A-1	22	AN
1690	State of Partners - 4	SCH A-1	2	AN

Field No.	Identification	Form Ref.	Length	Field Description
1700	Zip Code of Partners - 4	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1710	Identifying Number of Partners - 4	SCH A-1	9	N
1720	Foreign Person Check - 4	SCH A-1	1	"X" or blank
1730	Name Of Partners - 5	SCH A-1	35	AN
1740	Address of Partners - 5	SCH A-1	35	AN
1750	City of Partners - 5	SCH A-1	22	AN
1760	State of Partners - 5	SCH A-1	2	AN
1770	Zip Code of Partners - 5	SCH A-1	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1780	Identifying Number of Partners - 5	SCH A-1	9	N
1790	Foreign Person Check - 5	SCH A-1	1	"X" or blank
1795	Reserved		6	Blank
1800	Other Foreign Person Direct Partner (Yes Box)	SCH A-1	1	"X" or blank
1810	Other Foreign Person Direct Partner (No Box)	SCH A-1	1	"X" or blank
*1820	Name Of Partnership	SCH A-2	35	AN or "STMbnn" OR BLANK
+1830	Address of Partnership	SCH A-2	35	AN

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Field No.	Identification	Form Ref.	Length	Field Description
*+1840	City of Partnership	SCH A-2	22	AN or "STMbnn"
+1850	State of Partnership	SCH A-2	2	AN
+1860	Zip Code of Partnership	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
+1870	EIN Of Partnership	SCH A-2	9	N
+1880	Ordinary Income Or Loss	SCH A-2	12	N
+1890	Foreign Partnership	SCH A-2	1	"X" or blank
1900	Name Of Partnership - 2	SCH A-2	35	AN
1910	Address of Partnership - 2	SCH A-2	35	AN
1920	City of Partnership - 2	SCH A-2	22	AN
1930	State of Partnership - 2	SCH A-2	2	AN
1940	Zip Code of Partnership - 2	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
1950	EIN of Partnership - 2	SCH A-2	9	N
1960	Ordinary Income Or Loss - 2	SCH A-2	12	N
1970	Foreign Partnership - 2	SCH A-2	1	"X" or blank
1980	Name Of Partnership - 3	SCH A-2	35	AN
1990	Address of Partnership - 3	SCH A-2	35	AN

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Field No.	Identification	Form Ref.	Length	Field Description
2000	City of Partnership - 3	SCH A-2	22	AN
2010	State of Partnership - 3	SCH A-2	2	AN
2020	Zip Code of Partnership - 3	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
2030	EIN of Partnership - 3	SCH A-2	9	N
2040	Ordinary Income Or Loss - 3	SCH A-2	12	N
2050	Foreign Partnership - 3	SCH A-2	1	"X" or blank
2060	Name Of Partnership - 4	SCH A-2	35	AN
2070	Address of Partnership - 4	SCH A-2	35	AN
2080	City of Partnership - 4	SCH A-2	22	AN
2090	State of Partnership - 4	SCH A-2	2	AN
2100	Zip Code of Partnership - 4	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
2110	EIN of Partnership - 4	SCH A-2	9	N
2120	Ordinary Income Or Loss - 4	SCH A-2	12	N
2130	Foreign Partnership - 4	SCH A-2	1	"X" or blank

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Field No.	Identification	Form Ref.	Length	Field Description
2140	Name Of Partnership - 5	SCH A-2	35	AN
2150	Address of Partnership - 5	SCH A-2	35	AN
2160	City of Partnership - 5	SCH A-2	22	AN
2170	State of Partnership - 5	SCH A-2	2	AN
2180	Zip Code of Partnership - 5	SCH A-2	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
2190	EIN of Partnership - 5	SCH A-2	9	N
2200	Ordinary Income Or Loss - 5	SCH A-2	12	N
2210	Foreign Partnership - 5	SCH A-2	1	"X" or blank
2215	Reserved		6	Blank
2220	Gross Receipts Or Sales	SCH B 1a	12	N
@2225	Attach Schedule of Line 1a	SCH B 1a	6	"STMbnn" or blank
2230	Less Returns And Allowances	SCH B 1b	12	N
2240	Total	SCH B 1c	12	N
2250	Cost Of Goods Sold	SCH B 2	12	N
2260	Gross Profit	SCH B 3	12	N
2270	Ordinary Income (loss)	SCH B 4	12	N

FORM 8865 PAGE 2 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
@2275	Ordinary Income (Loss) (Attach Schedule)	SCH B 4	6	"STMbnn" or blank
2280	Net Farm Profit (Loss)	SCH B 5	12	N
2290	Net Gain (loss)	SCH B 6	12	N
2300	Other Income (loss)	SCH B 7	12	N
@2305	Other Income (loss) (attach Schedule)	SCH B 7	6	"STMbnn" OR BLANK
2310	Total Income (loss)	SCH B 8	12	N
2320	Salaries & Wages	SCH B 9	12	N
2330	Guaranteed Payments To Partners	SCH B 10	12	N
2340	Repairs & Maintenance	SCH B 11	12	N
2350	Bad Debts	SCH B 12	12	N
2360	Rent	SCH B 13	12	N
2370	Taxes & Licenses	SCH B 14	12	N
2380	Interest	SCH B 15	12	N
@2385	Interest Attachment	SCH B 15	6	"STMbnn" or blank
2390	Depreciation	SCH B 16a	12	N
2400	Less Depreciation Reported On Schedule A	SCH B 16b	12	N
2405	Total Depreciation	SCH B 16c	12	N
2410	Depletion	SCH B 17	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
2420	Retirement Plans, Etc.	SCH B 18	12	N
2430	Employee Benefits Programs	SCH B 19	12	N
2440	Other Deductions	SCH B 20	12	N
@2445	Other Deductions (Attach Schedule)	SCH B 20	6	"STMbnn" or blank
2450	Total Deductions	SCH B 21	12	N
2460	Ordinary Business Income (Loss)	SCH B 22	12	N
@2465	Form 8865 Page 2 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM 8865 PAGE 3 Return of U.S. Persons With Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0705" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
2470	Record ID		6	"FRMbbb"
2471	Form Number		6	"8865bb"
2472	Page Number		5	"PG03b"
2473	Taxpayer Identification Number		9	N (Primary SSN)
2474	Filler		1	Blank
2475	Form Occurrence Number		7	N 0000001 - 0000005
*2480	S-T Description of Property	SCH D 1(a)	15	AN, "STCGL", or blank
+2490	S-T Date Acquired	SCH D 1(b)	8	YYYYMMDD, or "VARIOUS"
+2500	S-T Date Sold	SCH D 1(c)	8	YYYYMMDD
+2510	S-T Sales Price	SCH D 1(d)	12	N, or "EXPIRED"
+2520	S-T Cost or Other Basis	SCH D 1(e)	12	N, or "EXPIRED"
+2530	S-T Gain or Loss	SCH D 1(f)	12	N
2540	S-T Description of Property - 2	SCH D 1(a)	15	AN
2550	S-T Date Acquired - 2	SCH D 1(b)	8	'See 1st Occ.'
2560	S-T Date Sold - 2	SCH D 1(c)	8	YYYYMMDD
2570	S-T Sales Price - 2	SCH D 1(d)	12	N, or "EXPIRED"

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Field No.	Identification	Form Ref.	Length	Field Description
2580	S-T Cost or Other Basis - 2	SCH D 1(e)	12	N, or "EXPIRED"
2590	S-T Gain or Loss - 2	SCH D 1(f)	12	N
2600	S-T Description of Property - 3	SCH D 1(a)	15	AN
2610	S-T Date Acquired - 3	SCH D 1(b)	8	'See 1st Occ.'
2620	S-T Date Sold - 3	SCH D 1(c)	8	YYYYMMDD
2630	S-T Sales Price - 3	SCH D 1(d)	12	N, or "EXPIRED"
2640	S-T Cost or Other Basis - 3	SCH D 1(e)	12	N, or "EXPIRED"
2650	S-T Gain or Loss - 3	SCH D 1(f)	12	N
2660	S-T Description of Property - 4	SCH D 1(a)	15	AN
2670	S-T Date Acquired - 4	SCH D 1(b)	8	'See 1st Occ.'
2680	S-T Date Sold - 4	SCH D 1(c)	8	YYYYMMDD
2690	S-T Sales Price - 4	SCH D 1(d)	12	N, or "EXPIRED"
2700	S-T Cost or Other Basis - 4	SCH D 1(e)	12	N, or "EXPIRED"
2710	S-T Gain or Loss - 4	SCH D 1(f)	12	N
2715	Reserved		6	Blank
2720	S-T Capital Gain From Installment Sales	SCH D 2(f)	12	N
2730	S-T Capital Gain (Loss) Like-Kind Exchange	SCH D 3(f)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
2740	Partnership's Share Net S-T Capital Gain (Loss)	SCH D 4(f)	12	N
2750	Net S-T Capital Gain (Loss)	SCH D 5(f)	12	N
*2760	L-T Description of Property	SCH D 6(a)	15	AN or "LTCGL" or blank
+2770	L-T Date Acquired	SCH D 6(b)	8	YYYYMMDD, or "INHERIT", or "VARIOUS"
+2780	L-T Date Sold	SCH D 6(c)	8	YYYYMMDD
+2790	L-T Sales Price	SCH D 6(d)	12	N, or "EXPIRED"
+2800	L-T Cost or Other Basis	SCH D 6(e)	12	N, or "EXPIRED"
+2810	L-T Gain or Loss	SCH D 6(f)	12	N
2830	L-T Description of Property - 2	SCH D 6(a)	15	AN
2840	L-T Date Acquired - 2	SCH D 6(b)	8	'See 1st Occ.'
2850	L-T Date Sold - 2	SCH D 6(c)	8	YYYYMMDD
2860	L-T Sales Price - 2	SCH D 6(d)	12	N, or "EXPIRED"
2870	L-T Cost or Other Basis - 2	SCH D 6(e)	12	N, or "EXPIRED"
2880	L-T Gain or Loss - 2	SCH D 6(f)	12	N
2900	L-T Description of Property - 3	SCH D 6(a)	15	AN
2910	L-T Date Acquired - 3	SCH D 6(b)	8	'See 1st Occ.'
2920	L-T Date Sold - 3	SCH D 6(c)	8	YYYYMMDD

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Field No.	Identification	Form Ref.	Length	Field Description
2930	L-T Sales Price - 3	SCH D 6(d)	12	N, or "EXPIRED"
2940	L-T Cost or Other Basis - 3	SCH D 6(e)	12	N, or "EXPIRED"
2950	L-T Gain or Loss - 3	SCH D 6(f)	12	N
2970	L-T Description of Property - 4	SCH D 6(a)	15	AN
2980	L-T Date Acquired - 4	SCH D 6(b)	8	'See 1st Occ.'
2990	L-T Date Sold - 4	SCH D 6(c)	8	YYYYMMDD
3000	L-T Sales Price - 4	SCH D 6(d)	12	N, or "EXPIRED"
3010	L-T Cost or Other Basis - 4	SCH D 6(e)	12	N, or "EXPIRED"
3020	L-T Gain or Loss - 4	SCH D 6(f)	12	N
3035	Reserved		6	Blank
3040	L-T Capital Gain Installment Sales Gain (Loss)	SCH D 7(f)	12	N
3060	Long-term Capital Gain Like-Kind Exchange Gain	SCH D 8(f)	12	N
3080	Partnership's Share Net L-T Capital Gain (Loss)	SCH D 9(f)	12	N
3100	Capital Gain Distributions	SCH D10(f)	12	N
3130	Net Long-Term Capital Gain (Loss)	SCH D11(f)	12	N
@3135	Form 8865, Page 3, Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM 8865 PAGE 4 Return of U.S. Persons with Respect to Certain...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1006" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
3140	Record ID		6	"FRMbbb"
3141	Form Number		6	"8865bb"
3142	Page Number		5	"PG04b"
3143	Taxpayer Identification Number		9	N (Primary SSN)
3144	Filler		1	Blank
3145	Form Occurrence Number		7	N 0000001 - 0000005
3150	Ordinary Business Income (Loss)	SCH K 1	12	N
3160	Net Income (Loss) from Rental	SCH K 2	12	N
3170	Gross Income from Other Rental Activities	SCH K 3a	12	N
3180	Expenses from Other Rental Activities	SCH K 3b	12	N
@3185	Expenses (Attach Schedule)	SCH K 3b	6	"STMbnn" or blank
3190	Net Income (Loss) from Other Rental Activities	SCH K 3c	12	N
3196	Guaranteed Payments	SCH K 4	12	N
3200	Interest Income	SCH K 5	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
3210	Ordinary Dividends	SCH K 6a	12	N
3216	Qualified Dividends	SCH K 6b	12	N
3220	Royalty Income	SCH K 7	12	N
3230	Net S-T Capital Gain (Loss)	SCH K 8	12	N
3240	Net L-T Capital Gain (Loss)	SCH K 9a	12	N
3250	Collectibles (28%) Gain (Loss)	SCH K 9b	12	N
3260	Unrecaptured Section 1250 Gain	SCH K 9c	12	N
@3265	Section 1250 Gain Attach. Schedule	SCH K 9c	6	"STMbnn" or blank
3270	Net Section 1231 Gain (Loss)	SCH K 10	12	N
3280	Other Income (Loss)	SCH K 11	12	N
3282	Other Income (Loss) Explanation	SCH K 11	20	AN
@3285	Other Income (Loss) (Attach Schedule)	SCH K 11	6	"STMbnn" or blank
3290	Section 179 Deduction	SCH K 12	12	N
3300	Contributions	SCH K 13a	12	N
@3305	Contributions (Attach Schedule)	SCH K 13a	6	"STMBnn" or blank
3320	Investment Interest Expense	SCH K 13b	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
*3330	Section 59(e)(2) Expenditures Type	SCHK13c(1)	20	AN, "STMbnn" or blank |
+3340	Section 59(e)(2) Expenditures Amount	SCHK13c(2)	12	N |
@3345	Expenditures Attach	SCHK13c(2)	6	"STMbnn" or blank |
3350	Other Deductions	SCH K 13d	12	N |
3352	Other Deductions Explanation	SCH K 13d	20	AN |
@3355	Other Deductions (Attach Schedule)	SCH K 13d	6	"STMbnn" or blank |
3360	Self-employment Net Earnings	SCH K 14a	12	N
3370	Farming or Fishing Gross Income	SCH K 14b	12	N
3380	Nonfarm Gross Income	SCH K 14c	12	N
3390	Low-income Housing Credit-Section 42(J)(5)	SCH K 15a	12	N
@3395	Line 15a Attachment	SCH K 15a	6	"STMbnn" or blank
3400	Low-income Housing Credit Other	SCH K 15b	12	N
@3405	Line 15b Attachment	SCH K 15b	6	"STMbnn" or blank
3410	Rehabilitation Expenditures Rental Real Estate	SCH K 15c	12	N
@3415	Rental Real Estate Attachment	SCH K 15c	6	"STMbnn" or blank
*3430	Other Rental Real Estate Credits	SCH K 15d	12	N or "STMbnn" or blank

Field No.	Identification	Form Ref.	Length	Field Description
+3440	Type of Rental Credit	SCH K 15d	15	AN
3445	Statement Reference - BMF Use Only	SCH K 15d	6	Blank
*3460	Other Rental Credits	SCH K 15e	12	N or "STMbnn" or blank
+3470	Type of Other Rental Credit	SCH K 15e	15	AN
3475	Statement Reference - BMF Use Only	SCH K 15e	6	Blank
*3490	Other Credits	SCH K 15f	12	N or "STMbnn" or blank
+3500	Type of Other Credit	SCH K 15f	20	AN |
@3505	Other Credits Attach Schedule	SCH K 15f	6	"STMbnn" or blank
3520	Name of Foreign Country or U.S. Possession	SCH K 16a	35	AN
@3525	Foreign Country Attachment	SCH K 16a	6	"STMbnn" or blank
3530	Gross Income from All Sources	SCH K 16b	12	N
3540	Gross Income Sourced at Partner Level	SCH K 16c	12	N
@3545	Schedule of Reductions	SCH K 16c	6	"STMbnn" or blank
3550	Passive Income	SCH K 16d	12	N
3560	Listed Categories Income	SCH K 16e	12	N

FORM 8865 PAGE 4 Return of U.S. Persons with Respect to Certain...

Field No.	Identification	Form Ref.	Length	Field Description
@3565	Listed Categories Income (Attach Schedule)	SCH K 16e	6	"STMbnn" or blank
3570	General Limitation Income	SCH K 16f	12	N
3580	Interest Expense at Partner Level	SCH K 16g	12	N
3590	Other at Partner Level	SCH K 16h	12	N
3600	Passive Deductions	SCH K 16i	12	N
3610	Listed Categories Deductions	SCH K 16j	12	N
@3615	Listed Categories Deductions (Attach Schedule)	SCH K 16j	6	"STMbnn" or blank
3620	General Limitation Deductions	SCH K 16k	12	N
3630	Foreign Taxes (Paid) Box	SCH K 16l	1	"X" or blank |
3640	Foreign Taxes (Accrued) Box	SCH K 16l	1	"X" or blank |
3650	Foreign Taxes Paid Amount	SCH K 16l	12	N |
3660	Reduction in Taxes	SCH K 16m	12	N
@3665	Reduction in Taxes (Attach Schedule)	SCH K 16m	6	"STMbnn" or blank
@3667	Other Foreign Tax Information	SCH K 16n	6	"STMbnn" or blank |
3670	Depreciation Adjustment	SCH K 17a	12	N

FORM 8865 PAGE 4 Return of U.S. Persons with Respect to Certain...

Field No.	Identification	Form Ref.	Length	Field Description
3680	Adjusted Gain or Loss	SCH K 17b	12	N
@3685	Adjusted Gain or Loss Attachment	SCH K 17b	6	"STMbnn" or blank
3690	Depletion (Other than Oil and Gas)	SCH K 17c	12	N
3700	Gross Income Oil, Gas & Geothermal Properties	SCH K 17d	12	N
@3705	Oil, Gas & Geothermal Attachment	SCH K 17d	6	"STMbnn" or blank
3710	Deductions Oil, Gas & Geothermal Prop.	SCH K 17e	12	N
@3715	Deductions Oil, Gas Attachment	SCH K 17e	6	"STMbnn" or blank
3720	Other AMT Items	SCH K 17f	12	N
@3725	Other AMT Items (Attach Schedule)	SCH K 17f	6	"STMbnn" or blank
3730	Tax-Exempt Interest Income	SCH K 18a	12	N
3740	Other Tax-Exempt Income	SCH K 18b	12	N
3746	Nondeductible Expenses	SCH K 18c	12	N
3750	Distributions of Money	SCH K 19a	12	N
@3755	Adjusted Basis & FMV of Securities (Attach)	SCH K 19a	6	"STMbnn" or blank

FORM 8865 PAGE 4 Return of U.S. Persons with Respect to Certain...

Field No.	Identification	Form Ref.	Length	Field Description
3760	Distributions Other property	SCH K 19b	12	N
@3765	Adjusted Basis & FMV of Property (Attach)	SCH K 19b	6	"STMbnn" or blank
3770	Investment Income	SCH K 20a	12	N
3780	Investment Expenses	SCH K 20b	12	N
@3785	Other Items & Amounts (Attach Schedule)	SCH K 20c	6	"STMbnn" or blank
@3789	Form 8865 Page 4 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM 8865 PAGE 5 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0805" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
3790	Record ID		6	"FRMbbb"
3791	Form Number		6	"8865bb"
3792	Page Number		5	"PG05b"
3793	Taxpayer Identification Number		9	N (Primary SSN)
3794	Filler		1	Blank
3795	Form Occurrence Number		7	N 0000001 - 0000005
3800	Cash Beginning Of Tax Year	SCH L 1(b)	12	N
3810	Cash End Of Tax Year	SCH L 1(d)	12	N
3820	Trade Notes Beginning Of Tax Year	SCH L2a(a)	12	N
3830	Trade Notes End Of Tax Year	SCH L2a(c)	12	N
3840	Less Allowance For Bad Debts Beg. Of Tax Year	SCH L2b(a)	12	N
3850	Less Allowance For Bad Debts Beg. Of Tax Year	SCH L2b(b)	12	N
3860	Less Allowance For Bad Debts End Of Tax Year	SCH L2b(c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
3870	Less Allowance For Bad Debts End Of Tax Year	SCH L2b(d)	12	N
3880	Inventories Beginning Of Tax Year	SCH L 3(b)	12	N
3890	Inventories End Of Tax Year	SCH L3(d)	12	N
3900	U.S. Government Obligations Beginning Of Tax Year	SCH L 4(b)	12	N
3910	U.S. Government Obligations End Of Tax Year	SCH L 4(d)	12	N
3920	Tax-Exempt Securities Beginning Of Tax Year	SCH L 5(b)	12	N
3930	Tax-Exempt Securities End Of Tax Year	SCH L 5(d)	12	N
3940	Other Current Assets Beginning Of Tax Year	SCH L 6(b)	12	N
3950	Other Current Assets End Of Tax Year	SCH L 6(d)	12	N
@3955	Other Current Assets (Attach Schedule)	SCH L 6	6	"STMbnn" or blank
3960	Mortgage & Real Estate Loans Beginning Of Tax Year	SCH L 7(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
3970	Mortgage & Real Estate Loans End Of Tax Year	SCH L 7(d)	12	N
3980	Other Investment Beginning Of Tax Year	SCH L 8(b)	12	N
3990	Other Investments End Of Tax Year	SCH L 8(d)	12	N
@3995	Other Investments (Attach Schedule)	SCH L 8	6	"STMbnn" or blank
4000	Buildings & Other Assets Beginning Of Tax Year	SCH L9a(a)	12	N
4010	Buildings & Other Depreciable Assets End Of TY	SCH L9a(c)	12	N
4020	Less Accumulated Depreciation Beg. Of Tax Year	SCH L9b(a)	12	N
4030	Less Depreciation Beginning Of Tax Year	SCH L9b(b)	12	N
4040	Less Accumulated Depreciation End Of Tax Year	SCH L9b(c)	12	N
4050	Less Depreciation End of Tax Year	SCH L9b(d)	12	N
4060	Depletable Assets Beginning Of Tax Year	SCHL10a(a)	12	N
4070	Depletable Assets End Of Tax Year	SCHL10a(c)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
4080	Less Accumulated Depletion Beginning Of Tax Year	SCHL10b(a)	12	N
4090	Less Depletion Beginning Of Tax Year	SCHL10b(b)	12	N
4100	Less Accumulated Depletion End of Tax Year	SCHL10b(c)	12	N
4110	Less Depletion End of Tax Year	SCHL10b(d)	12	N
4120	Land Beginning Of Tax Year	SCHL11(b)	12	N
4130	Land End Of Tax Year	SCHL11(d)	12	N
4140	Intangible Assets Beginning Of Tax Year	SCHL12a(a)	12	N
4150	Intangible Assets End Of Tax Year	SCHL12a(c)	12	N
4160	Less Accumulated Amortization Beg. Of Tax Year	SCHL12b(a)	12	N
4170	Less Amortization Beginning Of Tax Year	SCHL12b(b)	12	N
4180	Less Accumulated Amortization End Of Year	SCHL12b(c)	12	N
4190	Less Amortization End Of Tax Year	SCHL12b(d)	12	N
4200	Other Assets Beginning Of Tax Year	SCHL13(b)	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
4210	Other Assets End Of Tax Year	SCH L13(d)	12	N
@4215	Other Assets (Attach Schedule)	SCH L 13	6	"STMbnn" or blank
4220	Total Assets Beginning Of Tax Year	SCH L14(b)	12	N
4230	Total Assets End Of Tax Year	SCH L14(d)	12	N
4240	Accounts Payable Beginning Of Tax Year	SCH L15(b)	12	N
4250	Accounts Payable End Of Tax Year	SCH L15(d)	12	N
4260	Mortgages Payable Less Than 1 Year BOY	SCHL16(b)	12	N
4270	Mortgages Payable Less Than 1 Year EOY	SCH L16(d)	12	N
4280	Other Current Liabilities Beginning Of Tax Year	SCH L17(b)	12	N
4285	Reserved	SCH L17(b)	6	Blank
4290	Other Current Liabilities End Of Tax Year	SCH L17(d)	12	N
@4295	Other Current Liabilities (Attach Schedule)	SCH L 17	6	"STMbnn" or blank
4300	All Nonrecourse Loans Beginning Of Tax Year	SCH L18(b)	12	N

FORM 8865 PAGE 5 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
4310	All Nonrecourse Loans End Of Tax Year	SCH L18(d)	12	N
4320	Mortgage Payable 1 Year Or More BOY	SCH L19(b)	12	N
4330	Mortgages Payable in 1 Year Or More EOY	SCH L19(d)	12	N
4340	Other Liabilities Beginning Of Tax Year	SCH L20(b)	12	N
4350	Other Liabilities End Of Tax Year	SCH L20(d)	12	N
@4355	Other Liabilities (Attach Schedule)	SCH L 20	6	"STMbnn" or blank
4360	Partner's Capital Accounts Beginning Of Tax Year	SCH L21(b)	12	N
4370	Partner's Capital Accounts End Of Tax Year	SCH L21(d)	12	N
4380	Total Liabilities & Capital Beginning Of Tax Year	SCH L22(b)	12	N
4390	Total Liabilities & Capital End Of Tax Year	SCH L22(d)	12	N
@4395	Form 8865 Page 5 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM 8865 PAGE 6 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0517" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
4410	Record ID		6	"FRMbbb"
4411	Form Number		6	"8865bb"
4412	Page Number		5	"PG06b"
4413	Taxpayer Identification Number		9	N (Primary SSN)
4414	Filler		1	Blank
4415	Form Occurrence Number		7	N 0000001 - 0000005
4420	Total U.S. Assets Beginning Of Tax Year	SCH M 1(a)	12	N
4430	Total U.S. Assets End Of Tax Year	SCH M 1(b)	12	N
4440	Passive Income Category Beginning Of Tax Year	SCH M2a(a)	12	N
4450	Passive Income Category End Of Tax Year	SCH M2a(b)	12	N
4460	Listed Categories Beginning Of Tax Year	SCH M2b(a)	12	N
4470	Listed Categories End Of Tax Year	SCH M2b(b)	12	N
@4475	Listed Categories (Attach Schedule)	SCH M 2b	6	"STMbnn" or blank

FORM 8865 PAGE 6 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
4480	General Limitation Income Category BOY	SCH M2c(a)	12	N
4490	General Limitation Income Category End Of Tax Year	SCH M2c(b)	12	N
4500	Net Income (Loss) Per Books	SCH M-1 1	12	N
4510	Income Included On Schedule K	SCH M-1 2	12	N
@4515	Income Included On Schedule K (Itemize)	SCH M-1 2	6	"STMbnn" or blank
4520	Guaranteed Payments	SCH M-1 3	12	N
4530	Depreciation Expenses	SCH M-1 4a	12	N
4540	Travel & Entertainment	SCH M-1 4b	12	N
@4545	Attach Statement For Other Expenses	SCH M-1 4	6	"STMbnn" or blank
4550	Total For Other Expenses	SCH M-1 4b	12	N
4560	Total Expenses Line 4	SCH M-1 4b	12	N
4570	Add Lines 1-4	SCH M-1 5	12	N
4580	Tax Exempt Interest	SCH M-1 6a	12	N
@4585	Attach Statement For Other Income	SCH M-1 6a	6	"STMbnn" or blank
4590	Total For Other Income	SCH M-1 6a	12	N
4600	Total Income Line 6a	SCH M-1 6a	12	N

FORM 8865 PAGE 6 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
4610	Depreciation Deductions	SCH M-1 7a	12	N
@4615	Attach Statement For Other Deductions	SCH M-1 7a	6	"STMbnn" or blank
4620	Total For Other Deductions	SCH M-1 7a	12	N
4630	Total Deductions Line 7a	SCH M-1 7a	12	N
4640	Add Lines 6 And 7	SCH M-1 8	12	N
4650	Income (Loss)	SCH M-1 9	12	N
4660	Capital Accounts Balance Beginning Of Year	SCH M-2 1	12	N
4670	Capital Contributed During Year - Cash	SCH M-2 2a	12	N
4675	Capital Contributed During Year - Property	SCH M-2 2b	12	N
4680	Net Income (Loss) Per Books	SCH M-2 3	12	N
@4685	Other Increases (itemize)	SCH M-2 4	6	"STMbnn" or blank
4690	Total Other Increases	SCH M-2 4	12	N
4700	Capital Accounts. Add Lines 1-4	SCH M-2 5	12	N
4710	Distributions: Cash	SCH M-2 6a	12	N
4720	Distributions: Property	SCH M-2 6b	12	N

FORM 8865 PAGE 6 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.		Length	Field Description
@4725	Other Decreases (Itemize)	SCH M-2	7	6	"STMbnn" or blank
4730	Total Other Decreases	SCH M-2	7	12	N
4740	Capital Accounts. Add Lines 6 And 7	SCH M-2	8	12	N
4750	Capital Accounts. Balance End Of Year	SCH M-2	9	12	N
@4755	Reconcile Schedule L Differences Attachment	SCH M-2		6	"STMbnn" or blank
@4757	Form 8865 Page 6 Global Statement			6	"STMbnn" or blank
	Record Terminus Character			1	Value "#"

FORM 8865 PAGE 7 Return of U.S. Persons with Respect to Certain ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1057" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
4770	Record ID		6	"FRMbbb"
4771	Form Number		6	"8865bb"
4772	Page Number		5	"PG07b"
4773	Taxpayer Identification Number		9	N (Primary SSN)
4774	Filler		1	Blank
4775	Form Occurrence Number		7	N 0000001 - 0000005
4780	Sales Of Inventory - U.S. Person Filing Return	SCH N 1(a)	12	N
4790	Sales Of Inventory - Domestic Corporation	SCH N 1(b)	12	N
4800	Sales Of Inventory - Foreign Corporation	SCH N 1(c)	12	N
4810	Sales Of Inventory - Person With 10%	SCH N 1(d)	12	N
4820	Sales Of Property Rights U.S. Person Filing Return	SCH N 2(a)	12	N
4830	Sales Of Property Rights Domestic Corporation	SCH N 2(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
4840	Sales Of Property Rights Foreign Corporation	SCH N 2(c)	12	N
4850	Sales Of Property Rights Person With 10%	SCH N 2(d)	12	N
4860	Compensation Received U.S. Person Filing Return	SCH N 3(a)	12	N
4870	Compensation Received-Domestic Corporation	SCH N 3(b)	12	N
4880	Compensation Received-Foreign Corporation	SCH N 3(c)	12	N
4890	Compensation Received-Person With 10%	SCH N 3(d)	12	N
4900	Commissions Received-U.S. Person Filing Return	SCH N 4(a)	12	N
4910	Commissions Received-Domestic Corporation	SCH N 4(b)	12	N
4920	Commissions Received-Foreign Corporation	SCH N 4(c)	12	N
4930	Commissions Received Person With 10%	SCH N 4(d)	12	N
4940	Rents Received-U.S. Person	SCH N 5(a)	12	N
4950	Rents Received-Domestic Corporation	SCH N 5(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
4960	Rents Received-Foreign Corporation	SCH N 5(c)	12	N
4970	Rents Received-Person With 10%	SCH N 5(d)	12	N
4980	Distributions Received-U.S. Person Filing Return	SCH N 6(a)	12	N
4990	Distributions Received-Domestic Corporation	SCH N 6(b)	12	N
5000	Distributions Received-Foreign Corporation	SCH N 6(c)	12	N
5010	Distributions Received-Person With 10%	SCH N 6(d)	12	N
5020	Interest Received-U.S. Person Filing Return	SCH N 7(a)	12	N
5030	Interest Received-Domestic Corporation	SCH N 7(b)	12	N
5040	Interest Received-Foreign Corporation	SCH N 7(c)	12	N
5050	Interest Received-Person With 10%	SCH N 7(d)	12	N
5060	Other U.S. Person	SCH N 8(a)	12	N
5070	Other Domestic Corporation	SCH N 8(b)	12	N
5080	Other Foreign Corporation	SCH N 8(c)	12	N
5090	Other Person With 10%	SCH N 8(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
5100	Add Lines 1-8 - U.S. Person	SCH N 9(a)	12	N
5110	Add Lines 1-8 - Domestic Corporation	SCH N 9(b)	12	N
5120	Add Lines 1-8 - Foreign Corporation	SCH N 9(c)	12	N
5130	Add Lines 1-8 - Person With 10%	SCH N 9(d)	12	N
5140	Purchases Of Inventory - U.S. Person	SCH N10(a)	12	N
5150	Purchases Of Inventory - Domestic Corporation	SCH N10(b)	12	N
5160	Purchases Of Inventory - Foreign Corporation	SCH N10(c)	12	N
5170	Purchases Of Inventory - Person With 10%	SCH N10(d)	12	N
5180	Purchases Of Tangible Property - U.S. Person	SCH N11(a)	12	N
5190	Purchases Of Tangible Property- Domestic Corp.	SCH N11(b)	12	N
5200	Purchases Of Tangible Property- Foreign Corporation	SCH N11(c)	12	N
5210	Purchases Of Tangible Property- Person With 10%	SCH N11(d)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
5220	Purchases Of Property Rights-U.S. Person	SCH N12(a)	12	N
5230	Purchases Of Property Rights-Domestic Corporation	SCH N12(b)	12	N
5240	Purchases Of Property Rights-Foreign Corporation	SCH N12(c)	12	N
5250	Purchases Of Property Rights-Person With 10%	SCH N12(d)	12	N
5260	Compensation Paid-U.S. Person	SCH N13(a)	12	N
5270	Compensation Paid-Domestic Corporation	SCH N13(b)	12	N
5280	Compensation Paid-Foreign Corporation	SCH N13(c)	12	N
5290	Compensation Paid Person With 10%	SCH N13(d)	12	N
5300	Commissions Paid-U.S. Person	SCH N14(a)	12	N
5310	Commissions Paid-Domestic Corporation	SCH N14(b)	12	N
5320	Commissions Paid-Foreign Corporation	SCH N14(c)	12	N
5330	Commissions Paid-Person With 10%	SCH N14(d)	12	N
5340	Rents Paid - U.S. Person	SCH N15(a)	12	N
5350	Rents Paid-Domestic Corporation	SCH N15(b)	12	N

Field No.	Identification	Form Ref.	Length	Field Description
5360	Rents Paid Foreign Corporation	SCH N15(c)	12	N
5370	Rents Paid Person With 10%	SCH N15(d)	12	N
5380	Distributions Paid- U.S. Person	SCH N16(a)	12	N
5390	Distributions Paid - Domestic Corporation	SCH N16(b)	12	N
5400	Distributions Paid- Foreign Corporation	SCH N16(c)	12	N
5410	Distributions Paid - Person With 10%	SCH N16(d)	12	N
5420	Interest Paid - U.S. Person	SCH N17(a)	12	N
5430	Interest Paid - Domestic Corporation	SCH N17(b)	12	N
5440	Interest Paid - Foreign Corporation	SCH N17(c)	12	N
5450	Interest Paid - Person With 10%	SCH N17(d)	12	N
5460	Other Paid - U.S. Person	SCH N18(a)	12	N
5470	Other Paid - Domestic Corporation	SCH N18(b)	12	N
5480	Other Paid - Foreign Corporation	SCH N18(c)	12	N
5490	Other Paid - Person With 10%	SCH N18(d)	12	N
5500	Add Lines 10-18 - U.S. Person	SCH N19(a)	12	N

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Field No.	Identification	Form Ref.	Length	Field Description
5510	Add Lines 10-18 - Domestic Corporation	SCH N19(b)	12	N
5520	Add Lines 10-18 - Foreign Corporation	SCH N19(c)	12	N
5530	Add Lines 10-18 - Person With 10%	SCH N19(d)	12	N
5540	Amounts Borrowed - U.S. Person	SCH N20(a)	12	N
5550	Amounts Borrowed- Domestic Corporation	SCH N20(b)	12	N
5560	Amounts Borrowed - Foreign Corporation	SCH N20(c)	12	N
5570	Amounts Borrowed - Person With 10%	SCH N20(d)	12	N
5580	Amounts Loaned - U.S Person	SCH N21(a)	12	N
5590	Amounts Loaned - Domestic Corporation	SCH N21(b)	12	N
5600	Amounts Loaned- Foreign Corporation	SCH N21(c)	12	N
5610	Amounts Loaned - Person With 10%	SCH N21(d)	12	N
@5615	Form 8865 Page 7 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1567" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbK1"
0001	Schedule Type		6	"8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000010
0010	Tax Year Beginning		8	YYYYMMDD
0020	Tax Year Ending		8	YYYYMMDD
0030	Final K-1		1	"X" or blank
0040	Amended K-1		1	NO ENTRY
0100	Partnership's Identifying Number (EIN or SSN)	A	9	N or blank
0110	Partnership's Name 1	B	35	AN
0120	Partnership's Name 2	B	35	AN
0130	Partnership's Address 1	B	35	AN
0140	Partnership's Address 2	B	35	AN
0150	Partnership's City	B	22	AN

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
0160	Partnership Foreign City, State or Province	B	35	AN
0170	Partnership's State	B	2	A or ".b"
0180	Partnership Foreign Country	B	22	AN
0190	Partnership's Zip Code	B	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0300	Partner's Identifying Number	C	9	N, "APPLD FOR" or "FOREIGNUS"
0310	Partner's Name 1	D	35	AN
0320	Partner's Name 2	D	35	AN
0330	Partner's Address 1	D	35	AN
0340	Partner's Address 2	D	35	AN
0350	Partner's City	D	22	AN
0360	Partner Foreign City, State or Province	D	35	AN
0370	Partner's State	D	2	A or ".b"
0380	Partner Foreign Country	D	22	AN
0390	Partner's Zip Code	D	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0500	Partner's % of Profit BOY	E	6	R or blank
0510	Partner's % of Profit EOY	E	6	R or blank

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
0520	Partner's % of Loss BOY	E	6	R or blank
0530	Partner's % of Loss EOY	E	6	R or blank
0540	Partner's % of Capital BOY	E	6	R or blank
0550	Partner's % of Capital EOY	E	6	R or blank
0560	Partner's % of Deductions BOY	E	6	R or blank
0570	Partner's % of Deductions EOY	E	6	R or blank
0600	Partner's Beginning Capital Account	F	12	N
0610	Partner's Capital Contributed	F	12	N
0620	Partner's CY Increase (Decrease)	F	12	N
0630	Partner's Withdrawals & Distributions	F	12	N
0640	Partner's Ending Capital Account	F	12	N
0650	Tax Basis	F	1	"X" or blank
0660	GAAP	F	1	"X" or blank
0670	Section 704(b) Book	F	1	"X" or blank
0680	Other (Explain)	F	1	"X" or blank
@0685	Other Explanation	F	6	"STMbnn" or blank
0799	Asterisk Line 1	1	1	"*" or blank

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
0800	Ordinary Business Income (Loss)	1	12	N
@0805	Ordinary Business Income Attach.	1	6	"STMbnn" or blank
0809	Asterisk Line 2	2	1	"*" or blank
0810	Rental Real Estate Income (Loss)	2	12	N
@0815	Rental Real Estate Income Attach.	2	6	"STMbnn" or blank
0819	Asterisk Line 3	3	1	"*" or blank
0820	Other Rental Income (Loss)	3	12	N
@0825	Other Rental Income Attach.	3	6	"STMbnn" or blank
0829	Asterisk Line 4	4	1	"*" or blank
0830	Guaranteed Payments	4	12	N
@0835	Guaranteed Payments Attach.	4	6	"STMbnn" or blank
0839	Asterisk Line 5	5	1	"*" or blank
0840	Interest Income	5	12	N
@0845	Interest Income Attach.	5	6	"STMbnn" or blank
0849	Asterisk Line 6a	6a	1	"*" or blank
0850	Ordinary Dividends	6a	12	N
@0855	Ordinary Dividends Attach.	6a	6	"STMbnn" or blank
0859	Asterisk Line 6b	6b	1	"*" or blank

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
0860	Qualified Dividends	6b	12	N
@0865	Qualified Dividends Attach.	6b	6	"STMbnn" or blank
0869	Asterisk Line 7	7	1	"*" or blank
0870	Royalties	7	12	N
@0875	Royalties Attach.	7	6	"STMbnn" or blank
0879	Aterisk Line 8	8	1	"*" or blank
0880	Short Term Capital Gain (Loss)	8	12	N
@0885	S-T Capital Gain Attach.	8	6	"STMbnn" or blank
0889	Aterisk Line 9a	9a	1	"*" or blank
0890	Long Term Capital Gain (Loss)	9a	12	N
@0895	L-T Capital Gain Attach.	9a	6	"STMbnn" or blank
0899	Asterisk Line 9b	9b	1	"*" or blank
0900	Collectibles (28%) Gain (Loss)	9b	12	N
@0905	Collectibles Gain Attach.	9b	6	"STMbnn" or blank
0909	Asterisk Line 9c	9c	1	"*" or blank
0910	Unrecaptured Section 1250 Gain	9c	12	N
@0915	Unrecaptured Sect. 1250 Gain Attach.	9c	6	"STMbnn" or blank
0919	Asterisk Line 10	10	1	"*" or blank

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
0920	Section 1231 Gain (Loss)	10	12	N
@0925	Section 1231 Gain Attach.	10	6	"STMbnn" or blank
1100	Other Income Code 1	11	1	A or blank
1110	Other Income Amount 1	11	12	N
1120	Other Income Code 2	11	1	A or blank
1130	Other Income Amount 2	11	12	N
1140	Other Income Code 3	11	1	A or blank
1150	Other Income Amount 3	11	12	N
1160	Other Income Code 4	11	1	A or blank
1170	Other Income Amount 4	11	12	N
1180	Other Income Code 5	11	1	A or blank
1190	Other Income Amount 5	11	12	N
@1195	Other Income Attached Schedule(s)	11	6	"STMbnn" or blank
@1197	Additional Lines Statement	11	6	"STMbnn" or blank
1219	Asterisk Line 12	12	1	"*" or blank
1220	Section 179 Deduction	12	12	N
@1225	Section 179 Deduction Attach.	12	6	"STMbnn" or blank

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
1300	Other Deductions Code 1	13	1	A or blank
1310	Other Deductions Amount 1	13	12	N
1320	Other Deductions Code 2	13	1	A or blank
1330	Other Deductions Amount 2	13	12	N
1340	Other Deductions Code 3	13	1	A or blank
1350	Other Deductions Amount 3	13	12	N
1360	Other Deductions Code 4	13	1	A or blank
1370	Other Deductions Amount 4	13	12	N
1380	Other Deductions Code 5	13	1	A or blank
1390	Other Deductions Amount 5	13	12	N
@1395	Other Deductions Attached Schedule(s)	13	6	"STMbnn" or blank
@1397	Additional Lines Statement	13	6	"STMbnn" or blank
1430	Self-employment Code 1	14	1	A or blank
1440	Self-employment Amount 1	14	12	N
1450	Self-employment Code 2	14	1	A or blank

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
1460	Self-employment Amount 2	14	12	N
1470	Self-employment Code 3	14	1	A or blank
1480	Self-employment Amount 3	14	12	N
@1485	Self-Employment Attach. Schedule	14	6	"STMbnn" or blank
1500	Credits & Credit Recapture Code 1	15	1	A or blank
1510	Credits & Credit Recapture Amount 1	15	12	N
1520	Credits & Credit Recapture Code 2	15	1	A or blank
1530	Credits & Credit Recapture Amount 2	15	12	N
1540	Credits & Credit Recapture Code 3	15	1	A or blank
1550	Credits & Credit Recapture Amount 3	15	12	N
1560	Credits & Credit Recapture Code 4	15	1	A or blank
1570	Credits & Credit Recapture Amount 4	15	12	N
@1575	Other Credits/ Recapture Attach Schedule(s)	15	6	"STMbnn" or blank
@1577	Additional Lines Statement	15	6	"STMbnn" or blank
1690	Foreign Country Name	16	35	AN or blank

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
1700	Foreign Transactions Code 1	16	1	A or blank
1710	Foreign Transactions Amount 1	16	12	N
1720	Foreign Transactions Code 2	16	1	A or blank
1730	Foreign Transactions Amount 2	16	12	N
1740	Foreign Transactions Code 3	16	1	A or blank
1750	Foreign Transactions Amount 3	16	12	N
1760	Foreign Transactions Code 4	16	1	A or blank
1770	Foreign Transactions Amount 4	16	12	N
1780	Foreign Transactions Code 5	16	1	A or blank
1790	Foreign Transactions Amount 5	16	12	N
1800	Foreign Transactions Code 6	16	1	A or blank
1810	Foreign Transactions Amount 6	16	12	N
1820	Foreign Transactions Code 7	16	1	A or blank

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
1830	Foreign Transactions Amount 7	16	12	N
@1835	Other Foreign Trans Attached Sehedule(s)	16	6	"STMbnn" or blank
@1837	Additional Lines Statement	16	6	"STMbnn" or blank
1900	Alternative Minimum Tax code 1	17	1	A or blank
1910	Alternative Minimum Tax Amount 1	17	12	N
1920	Alternative Minimum Tax Code 2	17	1	A or blank
1930	Alternative Minimum Tax Amount 2	17	12	N
1940	Alternative Minimum Tax Code 3	17	1	A or blank
1950	Alternative Minimum Tax Amount 3	17	12	N
1960	Alternative Minimum Tax Code 4	17	1	A or blank
1970	Alternative Minimum Tax Amount 4	17	12	N
@1975	Alternative Minimum Tax Attached Schedule(s)	17	6	"STMbnn" or blank
@1977	Additional Lines Statement	17	6	"STMbnn" or blank
2100	Tax-exempt Income Code 1	18	1	A or blank

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
2110	Tax-exempt Income Amount 1	18	12	N
2120	Tax-exempt Income Code 2	18	1	A or blank
2130	Tax-exempt Income Amount 2	18	12	N
2140	Tax-exempt Income Code 3	18	1	A or blank
2150	Tax-exempt Income Amount 3	18	12	N
@2155	Tax-Exempt Attach. Schedule	18	6	"STMbnn" or blank
2200	Distributions Code 1	19	1	A or blank
2210	Distributions Amount 1	19	12	N
2220	Distributions Code 2	19	1	A or blank
2230	Distributions Amount 2	19	12	N
@2235	Distributions Attachment	19	6	"STMbnn" or blank
2300	Other Information Code 1	20	1	A or blank
2310	Other Information Amount 1	20	12	N
2320	Other Information Code 2	20	1	A or blank
2330	Other Information Amount 2	20	12	N
2340	Other Information Code 3	20	1	A or blank

SCHEDULE K-1 (FORM 8865) Partner's Share of Income, Deductions, Credits...

Field No.	Identification	Form Ref.	Length	Field Description
2350	Other Information Amount 3	20	12	N
2360	Other Information Code 4	20	1	A or blank
2370	Other Information Amount 4	20	12	N
2380	Other Information Code 5	20	1	A or blank
2390	Other Information Amount 5	20	12	N
2400	Other Information Code 6	20	1	A or blank
2410	Other Information Amount 6	20	12	N
@2415	Other Information Attached Schedule(s)	20	6	"STMbnn" or blank
@2417	Additional Lines Statement	20	6	"STMbnn" or blank
@2500	Schedule K-1 Global Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"2258" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbO"
0001	Schedule Type		6	"8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000005
0010	Identifying Number		9	N or blank
0020	Name Of Foreign Partnership		35	AN
0030	Cash Date of Transfer	I(a)	8	YYYYMMDD
0040	Cash Fair Market Value	I(c)	12	N
0050	Cash % Interest In Partnership	I(g)	6	R
0055	"See Below" Indicator	I(g)	1	"X" or blank
*0060	Marketable Securities: Date Of Transfer	I(a)	8	YYYYMMDD or "STMbnn" or blank
+0070	Marketable Securities: Number Of Items Transferred	I(b)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
+0080	Marketable Securities: FMV On Date Of Transfer	I(c)	12	N
+0090	Marketable Securities: Cost Or Other Basis	I(d)	12	N
+0100	Marketable Securities: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0110	Marketable Securities: Gain Recognized	I(f)	12	N
+0120	Marketable Securities: % Interest In Partnership	I(g)	6	R
+0125	"See Below" Indicator	I(g)	1	"X" or blank
0130	Marketable Securities: Date Of Transfer - 2	I(a)	8	YYYYMMDD
0140	Marketable Securities: No. Items Transferred - 2	I(b)	12	N
0150	Marketable Securities: FMV On Date Of Transfer - 2	I(c)	12	N
0160	Marketable Securities: Cost Or Other Basis - 2	I(d)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
0170	Marketable Securities: 704(c) Allocation Method-2	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0180	Marketable Securities: Gain Recognized - 2	I(f)	12	N
0190	Marketable Securities: % Interest Partnership-2	I(g)	6	R
0195	"See Below" Indicator	I(g)	1	"X" or blank
0200	Marketable Securities: Date Of Transfer - 3	I(a)	8	YYYYMMDD
0210	Marketable Securities: No. Items Transferred - 3	I(b)	12	N
0220	Marketable Securities: FMV On Date Of Transfer - 3	I(c)	12	N
0230	Marketable Securities: Cost Or Other Basis - 3	I(d)	12	N
0240	Marketable Securities: 704(c) Allocation Method-3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0250	Marketable Securities: Gain Recognized - 3	I(f)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
0260	Marketable Securities: % Interest Partnership-3	I(g)	6	R
0265	"See Below" Indicator	I(g)	1	"X" or blank
0270	Marketable Securities: Date Of Transfer - 4	I(a)	8	YYYYMMDD
0280	Marketable Securities: No. Items Transferred - 4	I(b)	12	N
0290	Marketable Securities: FMV On Date Of Transfer - 4	I(c)	12	N
0300	Marketable Securities: Cost Or Other Basis - 4	I(d)	12	N
0310	Marketable Securities: 704(c) Allocation Method-4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0320	Marketable Securities: Gain Recognized - 4	I(f)	12	N
0330	Marketable Securities: % Interest Partnership-4	I(g)	6	R
0335	"See Below" Indicator	I(g)	1	"X" or blank
0337	Statement Reference - BMF Use Only	I	6	Blank

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
*0340	Inventory: Date Of Transfer	I(a)	8	YYYYMMDD or "STMbnn" or blank
+0350	Inventory: Number Of Items Transferred	I(b)	12	N
+0360	Inventory: FMV On Transfer Date	I(c)	12	N
+0370	Inventory: Cost Or Other Basis	I(d)	12	N
+0380	Inventory: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0390	Inventory: Gain Recognized On Transfer	I(f)	12	N
+0400	Inventory: % Interest In Partnership	I(g)	6	R
+0405	"See Below" Indicator	I(g)	1	"X" or blank
0410	Inventory: Date Of Transfer - 2	I(a)	8	YYYYMMDD
0420	Inventory: Number Of Items Transferred - 2	I(b)	12	N
0430	Inventory: FMV On Transfer Date - 2	I(c)	12	N
0440	Inventory: Cost Or Other Basis - 2	I(d)	12	N
0450	Inventory: 704(c) Allocation Method - 2	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
0460	Inventory: Gain Recognized On Transfer - 2	I(f)	12	N
0470	Inventory: % Interest In Partnership - 2	I(g)	6	R
0475	"See Below" Indicator	I(g)	1	"X" or blank
0480	Inventory: Date Of Transfer - 3	I(a)	8	YYYYMMDD
0490	Inventory: Number Of Items Transferred - 3	I(b)	12	N
0500	Inventory: FMV On Transfer Date - 3	I(c)	12	N
0510	Inventory: Cost Or Other Basis - 3	I(d)	12	N
0520	Inventory: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0530	Inventory: Gain Recognized On Transfer - 3	I(f)	12	N
0540	Inventory: % Interest In Partnership - 3	I(g)	6	R
0545	"See Below" Indicator	I(g)	1	"X" or blank
0550	Inventory: Date Of Transfer - 4	I(a)	8	YYYYMMDD

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
0560	Inventory: Number Of Items Transferred - 4	I(b)	12	N
0570	Inventory: FMV On Transfer Date - 4	I(c)	12	N
0580	Inventory: Cost Or Other Basis - 4	I(d)	12	N
0590	Inventory: 704(c) Allocation Method - 4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0600	Inventory: Gain Recognized On Transfer - 4	I(f)	12	N
0610	Inventory: % Interest In Partnership - 4	I(g)	6	R
0615	"See Below" Indicator	I(g)	1	"X" or blank
0617	Statement Reference - BMF Use Only	I	6	Blank
*0620	Tangible Property: Date Of Transfer	I(a)	8	YYYYMMDD, "STMbnn" or blank
+0630	Tangible Property : Number Of Items Transferred	I(b)	12	N
+0640	Tangible Property : FMV On Date of Transfer	I(c)	12	N
+0650	Tangible Property : Cost Or Other Basis	I(d)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
+0660	Tangible Property: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0670	Tangible Property : Gain Recognized	I(f)	12	N
+0680	Tangible Property : % Interest In Parnership	I(g)	6	R
+0685	"See Below" Indicator	I(g)	1	"X" or blank
0690	Tangible Property: Date Of Transfer - 2	I(a)	8	YYYYMMDD
0700	Tangible Property: Number Of Items Transferred-2	I(b)	12	N
0710	Tangible Property: FMV On Date of Transfer - 2	I(c)	12	N
0720	Tangible Property : Cost Or Other Basis - 2	I(d)	12	N
0730	Tangible Property : 704(c) Allocation Method - 2	I(e)	11	AN - VALUES: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0740	Tangible Property: Gain Recognized - 2	I(f)	12	N
0750	Tangible Property: % Interest In Partnership - 2	I(g)	6	R
0755	"See Below" Indicator	I(g)	1	"X" or blank

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
0760	Tangible Property: Date Of Transfer - 3	I(a)	8	YYYYMMDD
0770	Tangible Property: Number Of Items Transferred-3	I(b)	12	N
0780	Tangible Property: FMV On Date of Tranfer - 3	I(c)	12	N
0790	Tangible Property: Cost Or Other Basis - 3	I(d)	12	N
0800	Tangible Property: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0810	Tangible Property: Gain Recognized - 3	I(f)	12	N
0820	Tangible Property: % Interest In Parnership - 3	I(g)	6	R
0825	"See Below" Indicator	I(g)	1	"X" or blank
0830	Tangible Property: Date Of Transfer - 4	I(a)	8	YYYYMMDD
0840	Tangible Property: Number Of Items Transferred-4	I(b)	12	N
0850	Tangible Property: FMV On Date of Transfer - 4	I(c)	12	N
0860	Tangible Property: Cost Or Other Basis - 4	I(d)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
0870	Tangible Property: 704(c) Allocation Method - 4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
0890	Tangible Property: Gain Recognized - 4	I(f)	12	N
0900	Tangible Property: % Interest In Partnership - 4	I(g)	6	R
0905	"See Below" Indicator	I(g)	1	"X" or blank
0907	Statement Reference - BMF Use Only	I	6	Blank
*0910	Intangible Property: Date Of Transfer	I(a)	8	YYYYMMDD or "STMbnn" or blank
+0920	Intangible Property: Number Items Transferred	I(b)	12	N
+0930	Intangible Property: FMV On Date Of Transfer	I(c)	12	N
+0940	Intangible Property: Cost Or Other Basis	I(d)	12	N
+0950	Intangible Property: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+0960	Intangible Property: Gain Recognized	I(f)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
+0970	Intangible Property: % Interest In Partnership	I(g)	6	R
+0975	"See Below" Indicator	I(g)	1	"X" or blank
0980	Intangible Property: Date Of Transfer - 2	I(a)	8	YYYYMMDD
0990	Intangible Property: Number Items Transferred - 2	I(b)	12	N
1000	Intangible Property: FMV On Date Of Transfer - 2	I(c)	12	N
1010	Intangible Property: Cost Or Other Basis - 2	I(d)	12	N
1020	Intangible Property: 704(c) Allocation Method - 2	I(e)	11	AN - Values "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1030	Intangible Property: Gain Recognized - 2	I(f)	12	N
1040	Intangible Property: % Interest Partnership - 2	I(g)	6	R
1045	"See Below" Indicator	I(g)	1	"X" or blank
1050	Intangible Property: Date Of Transfer - 3	I(a)	8	YYYYMMDD

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
1060	Intangible Property: Number Items Transferred - 3	I(b)	12	N
1070	Intangible Property: FMV On Date Of Transfer - 3	I(c)	12	N
1080	Intangible Property: Cost Or Other Basis - 3	I(d)	12	N
1090	Intangible Property: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1100	Intangible Property: Gain Recognized - 3	I(f)	12	N
1110	Intangible Property: % Interest Partnership - 3	I(g)	6	R
1115	"See Below" Indicator	I(g)	1	"X" or blank
1120	Intangible Property: Date Of Transfer - 4	I(a)	8	YYYYMMDD
1130	Intangible Property: Number Items Transferred - 4	I(b)	12	N
1140	Intangible Property: FMV On Date Of Transfer - 4	I(c)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
1150	Intangible Property: Cost Or Other Basis - 4	I(d)	12	N
1160	Intangible Property: 704(c) Allocation Method - 4	I(e)	11	AN - Values "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1170	Intangible Property: Gain Recognized - 4	I(f)	12	N
1180	Intangible Property: % Interest Partnership - 4	I(g)	6	R
1185	"See Below" Indicator	I(g)	1	"X" or blank
1187	Statement Reference - BMF Use Only	I	6	Blank
*1190	Other Property: Date Of Transfer	I(a)	8	YYYYMMDD or "STMbnn" or blank
+1200	Other Property: Number Of Items Transferred	I(b)	12	N
+1210	Other Property: FMV On Date Of Transfer	I(c)	12	N
+1220	Other Property: Cost Or Other Basis	I(d)	12	N
+1230	Other Property: 704(c) Allocation Method	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
+1240	Other Property: Gain Recognized	I(f)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
+1250	Other Property: % Interest In Partnership	I(g)	6	N
+1255	"See Below" Indicator	I(g)	1	"X" or blank
1260	Other Property: Date Of Transfer - 2	I(a)	8	DT
1270	Other Property: Number Of Items Transferred - 2	I(b)	12	N
1280	Other Property: FMV On Date Of Transfer - 2	I(c)	12	N
1290	Other Property: Cost Or Other Basis - 2	I(d)	12	N
1300	Other Property: 704(c) Allocation Method - 2	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", "REMEDIAL"
1310	Other Property: Gain Recognized - 2	I(f)	12	N
1320	Other Property: % Interest In Partnership - 2	I(g)	6	N
1325	"See Below" Indicator	I(g)	1	"X" or blank
1330	Other Property: Date Of Transfer - 3	I(a)	8	YYYYMMDD
1340	Other Property: Number Of Items Transferred - 3	I(b)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
1350	Other Property: FMV On Date Of Transfer - 3	I(c)	12	N
1360	Other Property: Cost Or Other Basis - 3	I(d)	12	N
1370	Other Property: 704(c) Allocation Method - 3	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1380	Other Property: Gain Recognized - 3	I(f)	12	N
1390	Other Property: % Interest In Partnership - 3	I(g)	6	N
1395	"See Below" Indicator	I(g)	1	"X" or blank
1400	Other Property: Date Of Transfer - 4	I(a)	8	YYYYMMDD
1410	Other Property: Number Of Items Transferred - 4	I(b)	12	N
1420	Other Property: FMV On Date Of Transfer - 4	I(c)	12	N
1430	Other Property: Cost Or Other Basis - 4	I(d)	12	N
1440	Other Property: 704(c) Allocation Method - 4	I(e)	11	AN - Values: "TRADITIONAL", "CURATIVE", or "REMEDIAL"
1450	Other Property: Gain Recognized - 4	I(f)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
1460	Other Property: % Interest In Partnership - 4	I(g)	6	N
1465	"See Below" Indicator	I(g)	1	"X" or blank
1467	Statement Reference - BMF Use Only	I	6	Blank
@1470	Supplemental Information	I	6	"STMbnn" or blank
1480	Type Of Property	II(a)	35	AN
@1485	Attach Schedule of 704(c) Property	II(a)	6	"STMbnn" or blank
1490	Date Of Original Transfer	II(b)	8	YYYYMMDD
@1495	Attach Schedule of 704(c) Transfer	II(b)	6	"STMbnn" or blank
1500	Date Of Disposition	II(c)	8	YYYYMMDD
1510	Manner Of Disposition	II(d)	35	AN
1520	Gain Realized By Partnership	II(e)	12	N
1530	Depreciation Recapture Recognized	II(f)	12	N
1540	Gain Allocated To Partner	II(g)	12	N
1550	Depreciation Recapture Allocated	II(h)	12	N
@1555	Attach Schedule of Calculated Amount	II(h)	6	"STMbnn" or blank
1560	Type Of Property - 2	II(a)	35	AN

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
@1565	Attach Schedule of 704(c) Property - 2	II(a)	6	"STMbnn" or blank
1570	Date Of Original Transfer - 2	II(b)	8	YYYYMMDD
@1575	Attach Schedule of 704(c) Transfer - 2	II(b)	6	"STMbnn" or blank
1580	Date Of Disposition	II(c)	8	YYYYMMDD
1590	Manner Of Disposition - 2	II(d)	35	AN
1600	Gain Recognized By Partnership - 2	II(e)	12	N
1610	Depreciation Recapture Recognized - 2	II(f)	12	N
1620	Gain Allocated To Partner - 2	II(g)	12	N
1630	Depreciation Recapture Allocated - 2	II(h)	12	N
@1635	Attach Schedule of Calculated Amount - 2	II(h)	6	"STMbnn" or blank
1640	Type Of Property - 3	II(a)	35	AN
@1645	Attach Schedule of 704(c) Property - 3	II(a)	6	"STMbnn" or blank
1650	Date Of Original Transfer - 3	II(b)	8	YYYYMMDD
@1655	Attach Schedule of 704(c) Transfer-3	II(b)	6	"STMbnn" or blank
1660	Date Of Disposition - 3	II(c)	8	YYYYMMDD

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
1670	Manner Of Disposition - 3	II(d)	35	AN
1680	Gain Recognized By Partnership - 3	II(e)	12	N
1690	Depreciation Recapture Recognized - 3	II(f)	12	N
1700	Gain Allocated To Partner - 3	II(g)	12	N
1710	Depreciation Recapture Allocated - 3	II(h)	12	N
@1715	Attach Schedule of Calculated Amount - 3	II(h)	6	"STMbnn" or blank
1720	Type Of Property - 4	II(a)	35	AN
@1725	Attach Schedule of 704(c) Property - 4	II(a)	6	"STMbnn" or blank
1730	Date Of Original Transfer - 4	II(b)	8	YYYYMMDD
@1735	Attach Schedule of 704(c) Transfer - 4	II(b)	6	"STMbnn" or blank
1740	Date Of Disposition - 4	II(c)	8	YYYYMMDD
1750	Manner Of Disposition - 4	II(d)	35	AN
1760	Gain Recognized By Partnership - 4	II(e)	12	N
1770	Depreciation Recapture Recogniized - 4	II(f)	12	N

SCHEDULE O (FORM 8865) Transfer of Property To A Foreign Partnership

Field No.	Identification	Form Ref.	Length	Field Description
1780	Gain Allocated To Partner - 4	II(g)	12	N
1790	Depreciation Recapture Allocated - 4	II(h)	12	N
@1795	Attach Schedule of Calculated Amount - 4	II(h)	6	"STMbnn" or blank
@1797	Part II additional Info	II	6	"STMbnn" or blank
1800	Transfer Subject To Gain - Yes	III	1	"X" or blank
1810	Transfer Subject To Gain - No	III	1	"X" or blank
@1813	Schedule Identifying Transfer	III	6	"STMbnn" or blank
@1815	Global Schedule O Statement		6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1365" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbP"
0001	Schedule Type		6	"8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000005
0010	Identifying Number		9	N or blank
0020	Name Of Foreign Partnership		35	AN
*0030	Acquisitions Name	I(a)	35	AN or "STMbnn" or blank
+0040	Acquisitions Address	I(a)	35	AN
*+0050	Acquisitions City	I(a)	22	AN or "STMbnn"
+0060	Acquisitions State	I(a)	2	AN
+0070	Acquisitions Zip Code	I(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
+0080	Acquisitions ID Number	I(a)	9	N
+0090	Date Of Acquisition	I(b)	8	YYYYMMDD
+0100	FMV Of Interest Acquired	I(c)	12	N

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
+0110	Basis In Interest Acquired	I(d)	12	N
*+0120	% Of Interest Before Acquisition	I(e)	6	R or "STMbnn"
+0125	"See Below" Ind.	I(e)	1	"X" or blank
+0130	% Of Interest After Acquisition	I(f)	6	R
+0135	"See Below" Ind.	I(f)	1	"X" or blank
0140	Acquisitions Name - 2	I(a)	35	AN or blank
0150	Acquisitions Address - 2	I(a)	35	AN or blank
0160	Acquisitions City - 2	I(a)	22	AN or blank
0170	Acquisitions State - 2	I(a)	2	AN or blank
0180	Acquisitions Zip Code - 2	I(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0190	Acquisition ID Number - 2	I(a)	9	N or blank
0200	Date Of Acquisition - 2	I(b)	8	YYYYMMDD or blank
0210	FMV Of Interest Acquired - 2	I(c)	12	N or blank
0220	Basis In Interest Acquired - 2	I(d)	12	N or blank
0230	% Of Interest Before Acquisition - 2	I(e)	6	R or blank

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
0235	"See Below" Ind.	I(e)	1	"X" or blank
0240	% Of Interest After Acquisition - 2	I(f)	6	R or blank
0245	"See Below" Ind.	I(f)	1	"X" or blank
0250	Acquisition Name - 3	I(a)	35	AN or blank
0260	Acquisitions Address - 3	I(a)	35	AN or blank
0270	Acquisitions City - 3	I(a)	22	AN or blank
0280	Acquisitions State - 3	I(a)	2	AN or blank
0290	Acquisitions Zip Code - 3	I(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0300	Acquisition ID Number - 3	I(a)	9	N or blank
0310	Date Of Acquisition - 3	I(b)	8	YYYYMMDD or blank
0320	FMV Of Interest Acquired - 3	I(c)	12	N or blank
0330	Basis In Interest Acquired - 3	I(d)	12	N or blank
0340	% Of Interest Before Acquisition - 3	I(e)	6	R or blank
0345	"See Below" Ind.	I(e)	1	"X" or blank
0350	% Of Interest After Acquisition - 3	I(f)	6	R or blank
0355	"See Below" Ind.	I(f)	1	"X" or blank

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
0357	Statement Reference - BMF Use Only	I	6	Blank
*0360	Dispositions Name	II(a)	35	AN or "STMbnn" or blank
+0370	Dispositions Address	II(a)	35	AN
*+0380	Dispositions City	II(a)	22	AN or "STMbnn"
+0390	Dispositions State	II(a)	2	AN
+0400	Dispositions Zip Code	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
+0410	Dispositions ID Number	II(a)	9	N
+0420	Date Of Disposition	II(b)	8	YYYYMMDD
+0430	FMV Of Interest Disposed	II(c)	12	N
+0440	Basis In Interest Disposed	II(d)	12	N
*+0450	% Of Interest Before Disposition	II(e)	6	R or "STMbnn"
+0455	"See Below" Ind.	I(e)	1	"X" or blank
+0460	% Of Interest After Disposition	II(f)	6	R
+0465	"See Below" Ind.	II(f)	1	"X" or blank
0470	Dispositions Name - 2	II(a)	35	AN or blank
0480	Dispositions Address - 2	II(a)	35	AN or blank
0490	Dispositions City - 2	II(a)	22	AN or blank

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
0500	Dispositions State - 2	II(a)	2	AN or blank
0510	Dispositions Zip Code - 2	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank
0520	Dispositions ID Number - 2	II(a)	9	N or blank
0530	Date Of Disposition - 2	II(b)	8	YYYYMMDD or blank
0540	FMV Or Interest Disposed - 2	II(c)	12	N or blank
0550	Basis In Interest Disposed - 2	II(d)	12	N or blank
0560	% Of Interest Before Disposition - 2	II(e)	6	R or blank
0565	"See Below" Ind.	II(e)	1	"X" or blank
0570	% Of Interest After Disposition - 2	II(f)	6	R or blank
0575	"See Below" Ind.	I(e)	1	"X" or blank
0580	Dipositions Name - 3	II(a)	35	AN or blank
0590	Dispositions Address - 3	II(a)	35	AN or blank
0600	Dispositions City - 3	II(a)	22	AN or blank
0610	Dispositions State - 3	II(a)	2	AN or blank
0620	Dispositions Zip Code - 3	II(a)	12	N or nnnnnbbbbbbb or nnnnnnnnnbbb or blank

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
0630	Dispositions ID Number -3	II(a)	9	N or blank
0640	Date Of Disposition - 3	II(b)	8	YYYYMMDD or blank
0650	FMV Of Interest Disposed - 3	II(c)	12	N or blank
0660	Basis In Interest Disposed - 3	II(d)	12	N or blank
0670	% Of Interest Before Disposition - 3	II(e)	6	R or blank
0675	"See Below" Ind.	I(e)	1	"X" or blank
0680	% Of Interest After Disposition - 3	II(f)	6	R or blank
0685	"See Below" Ind.	II(f)	1	"X" or blank
0687	Statement Reference - BMF Use Only	I	6	Blank
*0690	Description Of Change	III(a)	50	AN or "STMbnn" or blank
+0700	Date Of Change	III(b)	8	YYYYMMDD
+0710	FMV Of Interest Changed	III(c)	12	N
*+0720	Basis In Interest Changed	III(d)	12	N or "STMbnn"
+0730	% Of Interest Before Change	III(e)	6	R
+0735	"See Below" Ind.	III(e)	1	"X" or blank
+0740	% Of Interest After Change	III(f)	6	R

SCHEDULE P (FORM 8865) Acquisitions, Dispositions and Changes in Interest

Field No.	Identification	Form Ref.	Length	Field Description
+0745	"See Below" Ind.	III(f)	1	"X" or blank
0750	Description Of Change - 2	III(a)	50	AN or blank
0760	Date Of Change	III(b)	8	YYYYMMDD or blank
0770	FMV Of Interest Changed - 2	III(c)	12	N or blank
0780	Basis In Interest Changed - 2	III(d)	12	N or blank
0790	% Of Interest Before Change - 2	III(e)	6	R or blank
0795	"See Below" Ind.	III(e)	1	"X" or blank
0800	% Of Interest After Change - 2	III(f)	6	R or blank
0805	"See Below" Ind.	III(f)	1	"X" or blank
0810	Description Of Change - 3	III(a)	50	AN or blank
0820	Date Of Change - 3	III(b)	8	YYYYMMDD or blank
0830	FMV Of Interest Changed - 3	III(c)	12	N or blank
0840	Basis In Interest Changed - 3	III(d)	12	N or blank
0850	% Of Interest Before Change - 3	III(e)	6	R or blank
0855	"See Below" Ind.	III(e)	1	"X" or blank
0860	% Of Interest After Change - 3	III(f)	6	R or blank
0865	"See Below" Ind.	III(f)	1	"X" or blank
0867	Statement Reference - BMF Use Only	I	6	Blank
@0870	Supplemental Information	IV	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM 8866 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0549" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8866bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000005
0010	Filing Year Beginning		8	YYYYMMDD or blank
0020	Filing Year Ending		8	YYYYMMDD or blank
0080	Identifying Number		9	NO ENTRY
0090	Type of Taxpayer: Corporation	B	1	"X" or blank
0100	Type of Taxpayer: Individual	B	1	"X" or blank
0110	Type of Taxpayer: Estate or Trust	B	1	"X" or blank
0120	Type of Taxpayer: S Corporation	B	1	"X" or blank
0130	Type of Taxpayer: Partnership	B	1	"X" or blank
0140	Name of Entity	C	35	AN or blank

FORM 8866 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
@0145	Schedule of Additional Entity(s)	C	6	"STMbnn" or blank
0150	Employer Identification Number of Entity	C	9	N or blank
0160	Year Ended-1	(a)	6	YYYYMM
0170	Taxable Income/Loss for Prior Year(s)-1	1(a)	12	N
0180	Adjustment to Taxable Income-1	2(a)	12	N
@0185	Schedule of each Separate Property-1	2(a)	6	"STMbnn" or blank
0187	Statement Reference - BMF Use Only	2(a)	6	Blank
0190	Adjusted Taxable Income for Look-Back Purposes-1	3(a)	12	N or blank
0200	Income Tax Liability on Line 3(a) Amount-1	4(a)	12	N or blank
0210	Income Tax Liability on Prior Year(s) Return-1	5(a)	12	N or blank
0220	Increase/Decrease in Prior Year(s) Tax-1	6(a)	12	N
0230	Interest Due on Increase-1	7(a)	12	N or blank
@0235	Explain Interest Comp Line 7	7(a)	6	"STMbnn" or blank

FORM 8866 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
0240	Interest to be Refunded on Decrease-1	8(a)	12	N or blank
@0245	Explain Interest Comp Line 8	8(a)	6	"STMbnn" or blank
0250	Year Ended-2	(b)	6	YYYYMM or blank
0260	Taxable Income/Loss for Prior Year(s)-2	1(b)	12	N or blank
0270	Adjustment to Taxable Income-2	2(b)	12	N or blank
@0275	Schedule of each Separate Property-2	2(b)	6	"STMbnn" or blank
0277	Statement Reference - BMF Use Only	2(b)	6	Blank
0280	Adjusted Taxable Income for Look-Back Purposes-2	3(b)	12	N or blank
0290	Income Tax Liability on Line 3(b) Amount-2	4(b)	12	N or blank
0300	Income Tax Liability on Prior Year(s) Return-2	5(b)	12	N or blank
0310	Increase/Decrease in Prior Year(s) Tax-2	6(b)	12	N or blank
0320	Interest Due on Increase-2	7(b)	12	N or blank
@0325	Explain Interest Comp Line 7-2	7(b)	6	"STMbnn" or blank

FORM 8866 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
0330	Interest to be Refunded on Decrease-2	8(b)	12	N or blank
@0335	Explain Interest Comp Line 8-2	8(b)	6	"STMbnn" or blank
0340	Year Ended-3	(c)	6	YYYYMM or blank
0350	Taxable Income/Loss for Prior Year(s)-3	1(c)	12	N or blank
0360	Adjustment To Taxable Income-3	2(c)	12	N or blank
@0365	Schedule of each Separate Property-3	2(c)	6	"STMbnn" or blank
0367	Statement Reference - BMF Use Only	2(c)	6	Blank
0370	Adjusted Taxable Income For Look-Back Purposes-3	3(c)	12	N or blank
0380	Income Tax Liability on Line 3(c) Amount-3	4(c)	12	N or blank
0390	Income Tax Liability on Prior Year(s) Return-3	5(c)	12	N or blank
0400	Increase/Decrease in Prior Year(s) Tax-3	6(c)	12	N or blank
0410	Interest Due on Increase-3	7(c)	12	N or blank
@0415	Explain Interest Comp Line 7-3	7(c)	6	"STMbnn" or blank

FORM 8866 Interest Computation Under the Look-Back Method

Field No.	Identification	Form Ref.	Length	Field Description
0420	Interest to be Refunded on Decrease-3	8(c)	12	N or blank
@0425	Explain Interest Comp Line 8-3	8(c)	6	"STMbnn" or blank
0430	Total Interest Due on Increase	7(d)	12	N or blank
0440	Total Interest to be Refunded on Decrease	8(d)	12	N or blank
0450	Net Amount of Interest to be Refunded	9(d)	12	NO ENTRY
0460	Net Amount of Interest You Owe	10(d)	12	N or blank
	Record Terminus Character		1	Value "#"

FORM 8873 PAGE 1 Extraterritorial Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0593" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8873bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000010
0010	Identifying Number		9	N
0020	Election Under Section 942(a)(3)	1	1	"X" or blank
@0025	Attachment Election Under Section 942(a)(3)	1	6	"STMbnn" or blank
0030	Election Extraterritorial Income Exclusion FSC	2	1	"X" or blank
@0035	Attachment Election Extraterritorial Exclusion FSC	2	6	"STMbnn" or blank
0040	Election Foreign Corp Treated as Domestic	3	1	"X" or blank
@0045	Attachment Exception Old Earnings and Profits	3	6	"STMbnn" or blank

FORM 8873 PAGE 1 Extraterritorial Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0050	Excepted Foreign Economic Process Yes Box	4a	1	"X" or blank
0055	Excepted Foreign Economic Process No Box	4a	1	"X" or blank
0060	50% Foreign Direct Cost Test	4b(1)	1	"X" or blank
0065	85% Foreign Direct Cost Test	4b(2)	1	"X" or blank
0070	Business Activity Code	5a	6	N
0075	Product or Product Line	5b	50	AN
0080	Aggregate on Form 8873	5c(1)(a)	1	"X" or blank
0085	Aggregate on Tabular Schedule	5c(1)(b)	1	"X" or blank
@0090	Attachment to Tabular Schedule	5c(1)(b)	6	"STMbnn" or blank
0095	Tabular Schedule of Transactions	5c(1)(c)	1	"X" or blank
@0100	Attachment to Schedule of Transactions	5c(1)(c)	6	"STMbnn" or blank
0110	Group of Transactions	5c(2)	1	"X" or blank
@0115	Attachment to Group of Transactions	5c(2)	6	"STMbnn" or blank
0120	Foreign Trade Income Sale Foreign Trade Property	6(a)	12	N

FORM 8873 PAGE 1 Extraterritorial Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0130	Foreign Sale and Leasing Income Amount Outside US	7(b)	12	N
0140	Foreign Trade Income Lease Outside US	8(a)	12	N
0150	Foreigh Sale and Leasing Income Lease Outside US	8(b)	12	N
0160	Foreign Trade Income Sale Services	9(a)	12	N
0170	Foreign Sale and Leasing Income Service Outside US	10(b)	12	N
0180	Foreign Trade Income Lease Services	11(a)	12	N
0190	Foreign Sales and Leasing Income Lease Services	11(b)	12	N
0200	Foreign Trade Income Construction Services	12(a)	12	N
0210	Foreign Trade Income Managerial Services	13(a)	12	N
0220	Amount from Column (a)	14b	12	N
0230	Foreign Trading gross Receipts	15a	12	N
0240	Total of Column (b)	16b	12	N
0250	Inventory Begining of Year Trade	17a(a)	12	N

FORM 8873 PAGE 1 Extraterritorial Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0260	Inventory Begining of Year Sale and Lease	17a(b)	12	N
0270	Purchase Trade	17b(a)	12	N
0280	Purchase Sale and Lease	17b(b)	12	N
0290	Cost of Labor Trade	17c(a)	12	N
0300	Cost of Labor Sale and Lease	17c(b)	12	N
0310	Additional Section 263A Costs Trade	17d(a)	12	N
0320	Additional Section 263A Costs Sale and Lease	17d(b)	12	N
@0325	Attachment to Section 263A Costs	17d	6	"STMbnn" or blank
0330	Other Costs Trade	17e(a)	12	N
0340	Other Costs Sale and Lease	17e(b)	12	N
@0345	Attchment Other Costs	17e	6	"STMbnn" or blank
0350	Total Trade	17f(a)	12	N
0360	Total Sale and Lease	17f(b)	12	N
0370	End of Year Inventory Trade	17g(a)	12	N
0380	End of Year Inventory Sale and Lease	17g(b)	12	N
0390	Subtract End of Year Inventory Trade	17h(a)	12	N

FORM 8873 PAGE 1 Extraterritorial Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0400	Subtract End of Year Inventory Sale and Lease	17h(b)	12	N
0410	Subtract Line 17h from Line 15 Column (a)	18(a)	12	N
0420	Subtract Line 17h from Line 16 Column (b)	18(b)	12	N
0430	Other Expenses and Deductions Trade	19(a)	12	N
0440	other Expenses and Deductions Sale and Lease	19(b)	12	N
@0445	Attachment for Other Expenses and Deductions	19	6	"STMbnn" or blank
0450	Foreign Trade Income	20(a)	12	N
0460	Foreign Sale and Leasing Income	21(b)	12	N
	Record Terminus Character		1	Value "#"

FORM 8873 PAGE 2 Extraterritorial Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0499" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0470	Record ID		6	"FRMbbb"
0471	Form Number		6	"8873bb"
0472	Page Number		5	"PG02b"
0473	Taxpayer Identification Number		9	N (Primary SSN)
0474	Filler		1	blank
0475	Form Occurrence Number		7	N 0000001 - 0000010
0480	Foreign Trading Gross Receipts	22	12	N
0490	Cost of Direct Material	23a	12	N
0500	Cost of Direct Labor	23b	12	N
0510	Total Lines 23a and 23b	23c	12	N
0520	Subtract from Foreign Trading Gross Receipts	24	12	N
0530	Worldwide Gross Receipts	25	12	N
0540	Cost of Goods Sold	26a	12	N
0550	Expenses Attributable to Gross Income	26b	12	N

FORM 8873 PAGE 2 Extraterritorial Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0560	Total Lines 26a and 26b	26c	12	N
0570	Subtract from Worldwide Gross Receipts	27	12	N
0580	Overall Profit Percentage	28	6	R
0590	overall Profit Percentage Limitation	29	12	N
0600	Foreign Trade Income Using Marginal Costing	30	12	N
0610	15% of Foreign Trade Income	31	12	N
0620	Foreign Trade Income Using Full Costing	32	12	N
0630	Foreign Trade Income	33	12	N
0640	1.2% Forign Trading Gross Receipts	34	12	N
0650	30% Foreign Trading Income Using Marginal Costing	35	12	N
0660	Foreign Trading Gross Receipts Method	36	12	N
0670	Foreign Trade Income	37	12	N
0680	15% Foreign Trade Income	38	12	N
0690	Foreign Trading Gross Receipts	39	12	N

FORM 8873 PAGE 2 Extraterritorial Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0700	1.2% Foreign Trading Gross	40	12	N
0710	Multiply 15% Foreign Trade Income by 2.0	41	12	N
0720	Smaller of Line 40 or 41	42	12	N
0730	Foreign Sale and Leasing Income	43	12	N
0740	30% of Foreign Sale and Leasing Income	44	12	N
0750	Greatest Amount from Line 33, 36, 38, 42 or 44	45	12	N
0760	Divide Line 45 by Line 43 or Line 37	46	6	R
0770	Enter Amount from Line 19	47	12	N
0780	Multiply Line 46 by 47	48	12	N
0790	Total Lines 45 and 48	49	12	N
0800	Reduction for Boycott Bribes Kickbacks	50	12	N
0810	Qualifying Foreign Trade Income	51	12	N
0820	Extraterritorial Income Exclusion Gross	52	12	N
0830	Extraterritorial Income Exclusion 100-Percent	53a	12	N

FORM 8873 PAGE 2 Extraterritorial Income Exclusion

Field No.	Identification	Form Ref.	Length	Field Description
0840	Extraterritorial Income Exclusion 80-Percent	53b	12	N
0850	Extraterritorial Income Exclusion 60-Percent	53c	12	N
0860	Extraterritorial Income Exclusion Deduction	54	12	N
	Record Terminus Character		1	Value "#"

FORM 8874 New Markets Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0772" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8874bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
*0020	CDE Name-1	1(a)	35	AN or "STMbnn"
+0030	CDE Street Address-1	1(a)	35	AN
*+0040	CDE City-1	1(a)	22	AN or "STMbnn"
+0050	CDE State-1	1(a)	2	A
+0060	CDE Zip Code-1	1(a)	12	N (left-justified)
+0070	CDE ID Number-1	1(b)	9	N
+0080	Date of Initial Investment-1	1(c)	8	DT
+0090	Equity Investment Amount-1	1(d)	12	N
+0095	Credit Rate-1	1(e)	6	R
*+0100	Credit-1	1(f)	12	N or "STMbnn" or Blank
0110	CDE Name-2	1(a)	35	AN

FORM 8874 New Markets Credit

Field No.	Identification	Form Ref.	Length	Field Description
0120	CDE Street Address-2	1(a)	35	AN
0130	CDE City-2	1(a)	22	AN
0140	CDE State-2	1(a)	2	A or blank
0150	CDE Zip Code-2	1(a)	12	N (left-justified) or blank
0160	CDE ID Number-2	1(b)	9	N or blank
0170	Date of Initial Investment-2	1(c)	8	DT or blank
0180	Equity Investment Amount-2	1(d)	12	N
0185	Credit Rate-2	1(e)	6	R
0190	Credit-2	1(f)	12	N
0200	CDE Name-3	1(a)	35	AN
0210	CDE Street Address-3	1(a)	35	AN
0220	CDE City-3	1(a)	22	AN
0230	CDE State-3	1(a)	2	A or blank
0240	CDE Zip Code-3	1(a)	12	N (left-justified) or blank
0250	CDE ID Number-3	1(b)	9	N or blank
0260	Date of Initial Investment-3	1(c)	8	DT or blank
0270	Equity Investment Amount-3	1(d)	12	N
0275	Credit Rate-3	1(e)	6	R
0280	Credit-3	1(f)	12	N

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FORM 8874 New Markets Credit

Field No.	Identification	Form Ref.	Length	Field Description
0305	Statement Reference - BMF Use Only	1	6	Blank
0320	Total Credit Amount More than 3 CDEs	1	12	N
*0330	EIN of Pass-Through Entity	2	9	N or "STMbnn" or blank
+0340	New Markets Credits from Pass-Through Entities	2	12	N
0345	Statement Reference - BMF Use Only	2	6	Blank
0350	Total Credit Amount More than 1 Pass-Through	2	12	N
0360	Current Year Credit	3	12	N
0400	Regular Tax Before Credits	4	12	N
0410	Alternative Minimum Tax	5	12	N
0420	Regular Tax Plus Alternative Minimum Tax	6	12	N
0430	Foreign Tax Credit	7a	12	N
0445	Credits from Form 1040	7b	12	N
0520	Possessions Tax Credit (Form 5735)	7c	12	NO ENTRY

FORM 8874 New Markets Credit

Field No.	Identification	Form Ref.	Length	Field Description
0530	Credit for Fuel from a Nonconventional Source	7d	12	N
0540	Qualified Electric Vehicle Credit	7e	12	N
0550	Total Credits	7f	12	N
0560	Net Income Tax	8	12	N
0570	Net Regular Tax	9	12	N
0580	Enter 25% of Excess	10	12	N
0590	Tentative Minimum Tax	11	12	N
0600	Greater of Line 10 or Line 11	12	12	N
0610	Subtract Line 12 from Line 8	13	12	N
0620	New Markets Credit Allowed for Current Year	14	12	N
	Record Terminus Character		1	Value "#"

FORM 8880 Credit for Qualified Retirement Savings Contr ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0277" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8880bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Primary T/P Roth IRA for 2002	1a	12	N
0020	Secondary T/P Roth IRA for 2002	1b	12	N
0030	Primary T/P Contributions	2a	12	N
0040	Secondary T/P Contributions	2b	12	N
0050	Add Lines 1 and 2 Column (a)	3a	12	N
0060	Add Lines 1 and 2 Column (b)	3b	12	N
0070	Primary T/P Taxable Distributions	4a	12	N
0080	Secondary T/P Taxable Distributions	4b	12	N

FORM 8880 Credit for Qualified Retirement Savings Contr ...

Field No.	Identification	Form Ref.	Length	Field Description
0090	Subtract Line 4 from 3 Column (a)	5a	12	N
0100	Subtract Line 4 from 3 Column (b)	5b	12	N
0110	Primary T/P Smaller of line 5 or $2000	6a	12	N
0120	Secondary T/P Smaller of line 5 or $2000	6b	12	N
0130	Total line 6a and 6b	7	12	N
0140	Adjusted Gross Income From 1040/ 1040A	8	12	N
0150	Decimal Amount	9	6	N
0160	Multiply line 7 by line 9	10	12	N
0170	Tax from 1040/1040A	11	12	N
0180	Credits from 1040/ 1040A	12	12	N
0190	Subtract line 12 from line 11	13	12	N
0200	Credit for Qualified Retirement Savings	14	12	N
	Record Terminus Character		1	Value "#"

FORM 8881 Credit for Small Employer Pension Plan Startup

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0310" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8881bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified Startup Costs Incurred	1	12	N
0030	Half of Startup Costs	2	12	N
@0035	Group Credit Division Schedule	2	6	"STMbnn" or blank
0040	Form 8881 Credits from Pass-Through Entities	3	12	N
0050	Add Lines 2 and 3	4	12	N
0060	Current Year Credit	5	12	N
0100	Regular Tax Before Credits	6	12	N
0110	Alternative Minimum Tax	7	12	N

FORM 8881 Credit for Small Employer Pension Plan Startup

Field No.	Identification	Form Ref.	Length	Field Description
0120	Regular Tax Plus Alternative Minimum Tax	8	12	N
0130	Foreign Tax Credit	9a	12	N
0145	Credits from Form 1040	9b	12	N
0220	Possessions Tax Credit (Form 5735)	9c	12	NO ENTRY
0230	Credit for Fuel from a Nonconventional Source	9d	12	N
0240	Qualified Electric Vehicle Credit	9e	12	N
0250	Total Credits	9f	12	N
0260	Net Income Tax	10	12	N
0270	Net Regular Tax	11	12	N
0280	Enter 25% of Excess	12	12	N
0290	Tentative Minimum Tax	13	12	N
0300	Greater of Line 12 or Line 13	14	12	N
0310	Subtract Line 14 from Line 10	15	12	N
0320	Credit Allowed for Current Year	16	12	N
	Record Terminus Character		1	Value "#"

FORM 8882 Credit for Employer-Provided Child Care

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0361" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8882bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified Child care Facility Expenditures	1	12	N
0030	25% of Facility Expenditures	2	12	N
0040	Qualified Child Care Resource Expenditures	3	12	N
0050	10% of Resource Expenditures	4	12	N
*0055	EIN of Pass-Through Entity	5	9	N or "STMbnn" or Blank
+0060	Credits from Pass-Through Entities	5	12	N
0065	Statement Reference - BMF Use Only	1	6	Blank

FORM 8882 Credit for Employer-Provided Child Care

Field No.	Identification	Form Ref.	Length	Field Description
0070	Add Lines 2, 4 and 5	6	12	N
0080	1041 Portion	7	12	NO ENTRY
0090	Current Year Credit	7	12	N
@0100	How Group Credit Divided Statement	7	6	"STMbnn" or blank
0150	Regular Tax Before Credits	8	12	N
0160	Alternative Minimum Tax	9	12	N
0170	Regular Tax Plus Alternative Minimum Tax	10	12	N
0180	Foreign Tax Credit	11a	12	N
0195	Credits from Form 1040	11b	12	N
0270	Possessions Tax Credit (Form 5735)	11c	12	NO ENTRY
0280	Credit for Fuel from a Nonconventional Source	11d	12	N
0290	Qualified Electric Vehicle Credit	11e	12	N
0300	Total Credits	11f	12	N
0310	Net Income Tax	12	12	N
0320	Net Regular Tax	13	12	N
0330	Enter 25% of Excess	14	12	N
0340	Tentative Minimum Tax	15	12	N

FORM 8882 Credit for Employer-Provided Child Care

Field No.	Identification	Form Ref.	Length	Field Description
0350	Greater of Line 14 or Line 15	16	12	N
0360	Subtract Line 16 from Line 12	17	12	N
0370	Credit Allowed for Current Year	18	12	N
	Record Terminus Character		1	Value "#"

FORM 8885 Health Insurance Credit for Eligible Recipients

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0136" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8885bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	0000001 - 0000002
0020	SSN of Recipient		9	N
0035	January Box	1	1	"X" or blank
0045	February Box	1	1	"X" or blank
0055	March Box	1	1	"X" or blank
0065	April Box	1	1	"X" or blank
0075	May Box	1	1	"X" or blank
0085	June Box	1	1	"X" or blank
0095	July Box	1	1	"X" or blank
0105	August Box	1	1	"X" or blank
0115	September Box	1	1	"X" or blank
0125	October Box	1	1	"X" or blank
0135	November Box	1	1	"X" or blank

FORM 8885 Health Insurance Credit for Eligible Recipients

Field No.	Identification	Form Ref.	Length	Field Description
0145	December Box	1	1	"X" or blank
0190	Amount Paid for Health Insurance	2	12	N
0200	Total MSA Distrib & N.E. Grants Rcvd	3	12	N
0210	Amount Paid Minus MSA & NEG	4	12	N
0230	65% of Previous Line	5	12	N
0240	Advance Payments	6	12	N
0250	Health Coverage Tax Credit	7	12	N
	Record Terminus Character		1	Value "#"

FORM 8886 PAGE 1 Reportable Transaction Disclosure Statement

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0735" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8886bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000010
0010	Identifying Number		9	NO ENTRY
0020	Protective Disclosure Indicator		1	"X" or blank
*0030	Transaction Name	1a	35	AN or "STMbnn"
+0040	Tax Shelter Registration Number	1b	11	AN or blank
0050	List of Tax Shelter Numbers - BMF Use	1b	6	Blank
0100	Listed Transaction	2a	1	"X" or blank
0110	Confidential Transaction	2b	1	"X" or blank
0120	Transaction with Contractual Protection	2c	1	"X" or blank
0130	Loss Transaction	2d	1	"X" or blank

FORM 8886 PAGE 1 Reportable Transaction Disclosure Statement

Field No.	Identification	Form Ref.	Length	Field Description
0140	Transaction with Significant Book-Tax Difference	2e	1	"X" or blank
0150	Transaction with Brief Asset Holding Period	2f	1	"X" or blank
0200	Identify Listed Transaction	3	35	AN
0205	Statement Reference - BMF Use Only	3	6	Blank
0220	Number of Transactions on Form	4	3	N
0230	Name of Other Entity	5	35	AN
0240	EIN of Other Entity	5	9	N or blank
*0300	Person Paid Fee Name 1	6a	35	AN or "STMbnn" or blank
+0310	Street Address 1	6b	35	AN or blank
*+0320	City 1	6b	22	A or "STMbnn" or blank
+0330	State 1	6b	2	A (Standard Postal State Abbreviation) or blank
+0340	Zip Code 1	6b	12	N (left-justified) or blank
0350	Person Paid Fee Name 2	6a	35	AN or blank
0360	Street Address 2	6b	35	AN or blank
0370	City 2	6b	22	A or blank
0380	State 2	6b	2	A (Standard Postal State Abbreviation) or blank

FORM 8886 PAGE 1 Reportable Transaction Disclosure Statement

Field No.	Identification	Form Ref.	Length	Field Description
0390	Zip Code 2	6b	12	N (left-justified) or blank
0400	Person Paid Fee Name 3	6a	35	AN or blank
0410	Street Address 3	6b	35	AN or blank
0420	City 3	6b	22	A or blank
0430	State 3	6b	2	A (Standard Postal State Abbreviation) or blank
0440	Zip Code 3	6b	12	N (left-justified) or blank
0450	Person Paid Fee Name 4	6a	35	AN or blank
0460	Street Address 4	6b	35	AN or blank
0470	City 4	6b	22	A or blank
0480	State 4	6b	2	A (Standard Postal State Abbreviation) or blank
0490	Zip Code 4	6b	12	N (left-justified) or blank
0500	Person Paid Fee Name 5	6a	35	AN or blank
0510	Street Address 5	6b	35	AN or blank
0520	City 5	6b	22	A or blank
0530	State 5	6b	2	A (Standard Postal State Abbreviation) or blank
0540	Zip Code 5	6b	12	N (left-justified) or blank
0545	Statement Reference - BMF Use Only	6b	6	Blank
	Record Terminus Character		1	Value "#"

FORM 8886 PAGE 2 Reportable Transaction Disclosure

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1729" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0600	Record ID		6	"FRMbbb"
0601	Form Number		6	"8886bb"
0602	Page Number		5	"PG02b"
0603	Taxpayer Identification Number		9	N (Primary SSN)
0604	Filler		1	blank
0605	Form Occurrence Number		7	N 0000010
0700	Facts of Transaction-1	7	70	AN or blank |
0710	Facts of Transaction-2	7	70	AN or blank |
0715	Facts of Transaction-3	7	70	AN or blank |
0720	Facts of Transaction-4	7	70	AN or blank |
0725	Facts of Transaction-5	7	70	AN or blank |
0730	Facts of Transaction-6	7	70	AN or blank |
0735	Facts of Transaction-7	7	70	AN or blank |
0740	Facts of Transaction-8	7	70	AN or blank |

FORM 8886 PAGE 2 Reportable Transaction Disclosure

Field No.	Identification	Form Ref.	Length	Field Description
0750	Expected Tax Benefits-1	8	70	AN or blank
0760	Expected Tax Benefits-2	8	70	AN or blank
0765	Expected Tax Benefits-3	8	70	AN or blank
0770	Expected Tax Benefits-4	8	70	AN or blank
0775	Expected Tax Benefits-5	8	70	AN or blank
0780	Expected Tax Benefits-6	8	70	AN or blank
0785	Expected Tax Benefits-7	8	70	AN or blank
0790	Expected Tax Benefits-8	8	70	AN or blank
0800	Estimated Tax Benefits-1	9	70	AN or blank
0810	Estimated Tax Benefits-2	9	70	AN or blank
0820	Estimated Tax Benefits-3	9	70	AN or blank
0830	Estimated Tax Benefits-4	9	70	AN or blank
0840	Estimated Tax Benefits-5	9	70	AN or blank
0850	Estimated Tax Benefits-6	9	70	AN or blank
0860	Estimated Tax Benefits-7	9	70	AN or blank

FORM 8886 PAGE 2 Reportable Transaction Disclosure

Field No.	Identification	Form Ref.	Length	Field Description
0870	Estimated Tax Benefits-8	9	70	AN or blank
@0900	Global Page 2 Statement		6	"STMbnn" or Blank
	Record Terminus Character		1	Value "#"

FORM 8889 Health Savings Accounts (HSAs)

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0247" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8889bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000002
0010	SSN of HSA Account Beneficiary		9	N
0015	Self-only Coverage under a High Deductible	1	1	"X" or blank
0025	Family Coverage under a High Deductible	1	1	"X" or blank
0035	HSA Contributions	2	12	N
0045	Annual Deductible or Family Coverage	3	12	N
0055	Amount Contributed to Archer MSAs	4	12	N
0065	Subtract Line 4 from Line 3	5	12	N
0075	HSAs Family Coverage	6	12	N

FORM 8889 Health Savings Accounts (HSAs)

Field No.	Identification	Form Ref.	Length	Field Description
0085	Additional Contributions	7	12	N
0095	Add Lines 6 and 7	8	12	N
0105	Employer Contributions	9	12	N
0115	Subtract Line 9 from Line 8	10	12	N
0125	HSA Deductions	11	12	N
0135	Total HSA Distributions	12a	12	N
0145	Rollover Contributions	12b	12	N
0155	Subtract Line 12b from Line 12a	12c	12	N
0165	Unreimbursed Qualified Medical Expenses	13	12	N
0175	Taxable HSA Distributions	14	12	N
0185	Exceptions to Additional 10% Tax	15a	1	"X" or blank
0195	Additional 10% Tax	15b	12	N
	Record Terminus Character		1	Value "#"

FORM 8891 U.S. Information Return for Beneficiaries of ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0487" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8891bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (SSN or ITIN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000010
0010	SSN or ITIN		9	N, (Social Security Number, or Individual Taxpayer Identification Number)
0020	Plan Custodian Name	1	70	AN
0030	Plan Account Number	2	30	AN
0035	Plan Custodian Street Name Line 2	3	35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma, and percent
0040	Plan Custodian Street Address	3	35	AN, Allowable special characters are: space, ampersand, slash, comma, and hyphen

FORM 8891 U.S. Information Return for Beneficiaries of ...

Field No.	Identification	Form Ref.	Length	Field Description
0050	Plan Custodian City	3	22	AN, Allowable special characters are: space, slash, and hyphen
0060	Plan Custodian State Abbreviation	3	2	A (Standard Postal State Abbreviations)
0070	Plan Custodian Zip Code	3	12	N (left-justified)
0080	Plan Custodian Foreign State or Province	3	35	A, Allowable special character is space
0090	Plan Custodian Foreign Postal Code	3	20	AN, Allowable special character is space
0100	Plan Custodian Foreign Country	3	35	A, Allowable special character is space
0110	Registered Retirement Savings Plan Box	4	1	"X" or blank
0120	Registered Retirement Income Fund Box	4	1	"X" or blank
0130	Beneficiary Plan Status Box	5	1	"X" or blank
0140	Annuitant Plan Status Box	5	1	"X" or blank
0150	Previous U.S. Tax Deferral Elect "Yes" Box	6a	1	"X" or blank
0160	Previous U.S. Tax Deferral Elect "No" Box	6a	1	"X" or blank
0170	First Year U.S. Tax Deferral Elect	6b	4	"nnnn" or blank

FORM 8891 U.S. Information Return for Beneficiaries of ...

Field No.	Identification	Form Ref.	Length	Field Description
0180	U.S. Tax Deferral New Elect Box	6c	1	"X" or blank
0190	Current Year Plan Distributions	7a	12	N
0200	Current Year Plan Taxable Distributions	7b	12	N
0210	Year End Plan Balance	8	12	N
0220	Current Year Plan Contributions	9	12	N
0230	Current Year Undistributed Interest	10a	12	N
0240	Current Year Undistributed Ordinary Dividends	10b	12	N
0250	Current Year Undistributed Qualified Dividends	10c	12	N
0260	Current Year Undistributed Capital Gains	10d	12	N
*0270	Current Year Undistrib Other Income List Statement	10e	20	AN, "STMbnn" or blank
+0280	Current Year Undistrib Other Income Total Amount	10e	12	N
	Record Terminus Character		1	Value "#"

FORM 8896 Low Sulfur Diesel Fuel Production Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0334" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8896bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Low Sulfur Diesel Fuel Gallons	1	6	N
0030	Fuel times Rate	2	12	N
0040	Qualified Capital Costs Limitation	3	12	N
0050	Prior Years Allowable Credit	4	12	N
0060	Qualified Capital Costs minus Pr Yr Credit	5	12	N
0070	Tentative Credit	6	12	N
0080	Credit from Pass-Through Entities	7	12	N
0090	Current Year Credit	8	12	N

FORM 8896 Low Sulfur Diesel Fuel Production Credit

Field No.	Identification	Form Ref.	Length	Field Description
0200	Regular Tax before Credits	9	12	N
0210	Alternative Minimum Tax	10	12	N
0220	Regular Tax plus AMT	11	12	N
0230	Foreign Tax Credit	12a	12	N
0240	Credits from Form 1040	12b	12	N
0250	Possession Tax Credit (Form 5735)	12c	12	NO ENTRY
0260	Credit for Fuel from a Nonconventional Source	12d	12	N
0270	Qualified Electric Vehicle Credit	12e	12	N
0280	Total Credits	12f	12	N
0290	Net Income Tax	13	12	N
0300	Net Regular Tax	14	12	N
0310	Enter 25% of Excess	15	12	N
0320	Tentative Minimum Tax	16	12	N
0330	Greater of 25% Excess or TMT	17	12	N
0340	Net Income Tax minus Amount from Previous Line	18	12	N
0350	Credit Allowed for Current Year	19	12	N
	Record Terminus Character		1	Value "#"

FORM 8901 Information on Qualifying Children Who Are Not Dep

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0239" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8901bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
*0010	Child First Name-1	(a)	10	AN (first name, blank) or "STMbnn"
+0020	Child Last Name-1	(a)	15	AN (last name, blank)
+0030	Child Name Control-1	(a)	4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0040	Child's SSN-1	(b)	9	N or blank
+0050	Relationship-1	(c)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "BROTHER", "SISTER", "NEPHEW", "NIECE", "SON", "DAUGHTER"
0060	Child First Name-2	(a)	10	AN (first name, blank)

FORM 8901 Information on Qualifying Children Who Are Not Dep

Field No.	Identification	Form Ref.	Length	Field Description
0070	Child Last Name-2	(a)	15	'See 1st Occ.'
0080	Child Name Control-2	(a)	4	'See 1st Occ.'
0090	Child's SSN-2	(b)	9	'See 1st Occ.'
0100	Relationship-2	(c)	11	'See 1st Occ.'
0110	Child First Name-3	(a)	10	'See 1st Occ.'
0120	Child Last Name-3	(a)	15	'See 1st Occ.'
0130	Child Name Control-3	(a)	4	'See 1st Occ.'
0140	Child's SSN-3	(b)	9	'See 1st Occ.'
0150	Relationship-3	(c)	11	'See 1st Occ.'
0160	Child First Name-4	(a)	10	'See 1st Occ.'
0170	Child Last Name-4	(a)	15	'See 1st Occ.'
0180	Child Name Control-4	(a)	4	'See 1st Occ.'
0190	Child's SSN-4	(b)	9	'See 1st Occ.'
0200	Relationship-4	(c)	11	'See 1st Occ.'
	Record Terminus Character		1	Value "#"

FORM 8903 Domestic Production Activities Deduction

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0271" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8903bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Domestic Production Gross Receipts	1	12	N
0020	Allocable Cost of Goods Sold	2	12	N
0030	Directly Allocable Deductions etc	3	12	N
0040	Indirectly Allocable Deductions etc	4	12	N
0050	Total Allocable Deductions etc	5	12	N
0060	QPA Net Income from Receipts	6	12	N
0070	QPA Income from Pass-Through	7	12	N
0100	Qualified Production Activities Income	8	12	N

FORM 8903 Domestic Production Activities Deduction

Field No.	Identification	Form Ref.	Length	Field Description
0210	Income Limitation	9	12	N
0230	AGI-Limited QPA Income	10	12	N
0240	Tentative DPA Deduction	11	12	N
0310	Form W-2 Wages	12	12	N
0320	Form W-2 Wages from Pass-Through	13	12	N
0370	Total Form W-2 Wages	14	12	N
0380	Form W-2 Wage Limitation	15	12	N
0390	Wage-Limited DPA Deduction	16	12	N
0510	DPA Deduction from Cooperatives	17	12	N
0520	Expanded Affiliated Group Allocation	18	12	N
0530	Domestic Production Activities Deduction	19	12	N
	Record Terminus Character		1	Value "#"

FORM 9465 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0690" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"9465bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Taxpayer's Name	1	35	AN. Allowable special characters are: hyphen (-), slash (/), comma (,), and space
0015	Taxpayer's Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0020	Taxpayer's SSN	1	9	N
0030	Spouse Name	1	35	AN. Allowable special characters are: hyphen (-), slash (/), comma (,), and space

FORM 9465 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
0035	Spouse Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0040	Spouse SSN	1	9	N or blank
0050	Taxpayer's Street Address	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), percent (%), and space
0060	Apt. Number	1	5	AN or blank
0070	City	1	22	A. Allowable special character is space
0080	State Abbreviation	1	2	A (Standard Postal State Abbreviations)
0082	Reserved		35	
0084	Reserved		35	
0086	Reserved		22	
0090	Zip Code	1	12	N (Left-justified)
0095	Reserved		1	
0100	New Address	2	1	"X" or blank
0110	Taxpayer's Home Phone Number	3	10	N
0120	Best Time to Call	3	10	AN
0130	Taxpayer's Work Phone Number	4	10	N
0140	Phone Ext.	4	4	N or blank

FORM 9465 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
0150	Best Time to Call	4	10	AN
0155	Reserved		20	N or Blank
0160	Taxpayer's Bank Name or Financial Inst. Name	5	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), Comma (,), and space
0170	Financial Institution Address	5	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus(+), percent (%), and space
0180	City	5	22	A. Allowable special character is space
0190	State Abbreviation	5	2	A (Standard Postal State Abbreviations)
0200	Zip Code	5	12	N (Left-justified)
0210	Taxpayer's Employer Name	6	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), and space
0220	Employer Address	6	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+), percent (%), and space
0230	Employer City	6	22	A. Allowable special character is space
0240	Employer State	6	2	A (Standard Postal State Abbreviations)
0250	Employer Zip Code	6	12	N (Left-justificated)
0260	Tax Return for Form	7	11	AN. "FORMb1040bb" or "FORMb1040Ab" or "FORMb1040EZ"

FORM 9465 Installment Agreement Request

Field No.	Identification	Form Ref.	Length	Field Description
0270	Tax Year for This Request	8	4	N
0280	Amount Owed on Tax Return	9	12	N
0290	Payment with Tax Return	10	12	N
0300	Monthly Payment	11	12	N. Not less than 25.00
0310	Monthly Payment Date	12	2	N. 01-28
0330	Routing Transit Number	13a	9	N
0340	Bank Account Number	13b	17	AN (including hyphens or blank)
0380	Reserved		5	
0390	Reserved		8	
0400	Reserved		5	
0410	Reserved		8	
	Record Terminus Character		1	Value "#"

FORM PAYMENT Balance Due and Estimated Payments

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0123" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"PMTbbb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Primary SSN		9	N
0020	Secondary SSN		9	N
0030	Routing Transit Number		9	N
0040	Bank Account Number		17	AN (including hyphens or blank)
0050	Type of Account		1	"1" = Checking "2" = Savings
0060	Amount of Tax Payment		12	N (positive only)
0070	Tax Type Code		5	AN, Values: "1040E" = Form 1040, "1040A" = Form 1040A, "1040Z" = Form 1040EZ, "1040S" = Estimated Payments

FORM PAYMENT Balance Due and Estimated Payments

Field No.	Identification	Form Ref.	Length	Field Description
0080	Requested Payment Date		8	YYYYMMDD for Balance Due (Form 1040, 1040A & 1040EZ) YYYYMMDD for Estimated Payments Values: "20060417" or "20060615" or "20060915"
0090	Taxpayer's Day Time Phone Number		10	N
	Record Terminus Character		1	Value "#"

ALLOC RECORD Allocation Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0403" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"ALLOCR"
0001	Reserved		6	Blank
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Record Occurence Number		7	N (0000001)
0010	Total Wages		12	N
0020	Husband Wages	F1040 7	12	N
0030	Wife Wages	F1040 7	12	N
0040	Total Interest Income		12	N
0050	Husband Interest Income	F1040 8a	12	N
0060	Wife Interest Income	F1040 8a	12	N
0070	Total Dividends		12	N
0080	Husband Dividends	F1040 9a	12	N
0090	Wife Dividends	F1040 9a	12	N
0100	Total State Income Tax Refund		12	N
0110	Husband State Income Tax Refund	F1040 10	12	N

ALLOC RECORD Allocation Record

Field No.	Identification	Form Ref.	Length	Field Description
0120	Wife State Income Tax Refund	F1040 10	12	N
0130	Total Capital Gains		12	N
0140	Husband Capital Gains and Losses	F1040 13	12	N
0150	Wife Capital Gains and Losses	F1040 13	12	N
0160	Total Pension Income		12	N
0170	Husband Pension Income	F1040 16b	12	N
0180	Wife Pension Income	F1040 16b	12	N
0190	Total Rents/ Royalties/ Partnership/Estates/ Trusts		12	N
0200	Husband Rents/ Royalties/ Partnership/Estates/ Trusts	F1040 17	12	N
0210	Wife Rents/ Royalties/ Partnership/Estates/ Trusts	F1040 17	12	N
0220	Total Other Income		12	N
0230	Husband Other Income	F1040 21	12	N
0240	Wife Other Income	F1040 21	12	N
0250	Total Income		12	N
0260	Husband Total Income	F1040 22	12	N
0270	Wife Total Income	F1040 22	12	N
0280	Total Payments		12	N

ALLOC RECORD Allocation Record

Field No.	Identification	Form Ref.	Length	Field Description
0290	Husband Payments	F1040 70	12	N
0300	Wife Payments	F1040 70	12	N
	Record Terminus Character		1	Value "#"

SECTION 5 AUTHENTICATION RECORD

AUTHENTICATION Authentication Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0285" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"ATHbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Record Occurrence Number		7	N 0000001
0008	PIN Type Code		1	P = Practitioner PIN S = Self-Select PIN - Practitioner O = Self-Select PIN - On Line Blank = No PIN Used (F8453/8453-OL Required)
0010	Primary Date of Birth		8	YYYYMMDD
0020	Primary Prior Year Adjusted Gross Income		12	N
0035	Primary Taxpayer Signature		5	N (PIN)
0040	Spouse Date of Birth		8	YYYYMMDD
0050	Spouse Prior Year Adjusted Gross Income		12	N
0065	Spouse Signature		5	N (PIN)

Authentication Record continued

Field No.	Identification	Form Ref.	Length	Field Description
0070	Taxpayer Signature Date		8	YYYYMMDD
0075	Jurat/Disclosure Code		1	A = On-Line Self Select PIN Form 1040/A/EZ B = Regular On-Line Filing Form 1040/A/EZ C = Self Select PIN by ERO Form 1040/A/EZ D = Practitioner PIN Program Form 1040/A/EZ or Blank (Form 8453 Required)
0080	PIN Authorization Code		1	Blank = PIN not used, 1 = Taxpayer Entered PIN 2 = ERO Entered Primary PIN 3 = ERO Entered Spouse PIN 4 = ERO Entered Both PINs
0090	ERO EFIN/PIN		11	N
0100	Reserve		35	Blank
0110	Reserve		80	Blank
0120	Reserve		35	Blank
0130	Reserve		20	Blank
	Record Terminus Character		1	Value "#"

SECTION 6 STATEMENTS

The statement record can be used only where the Record Layout specifies.

STM Statement Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0123"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"STMbnn" nn = 01-99
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" nn = 01-02
0003	Taxpayer Identification Number		9	N nnnnnnnnn (Primary SSN)
0004	Filler		1	Blank
0005	Line Number		5	"LNnnb" nn = 01-99
0006	Filler		2	Blank
0010	Statement Data		80	Statement Title if "LN01"; column titles or blank if "LN02"; otherwise, left-justified field(s) from form or schedule
	Record Terminus Character		1	Value "#"

LTCGL Long-Term Capital Gains/Loss Transaction

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0117"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"LTCGLb"
0001	Subpart Type		6	"SCHbbD" or "8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Subpart Occurrence Number		7	SCH D "0000001" or 8865 "0000001-0000005"
0010	Transaction Occurrence Number		7	0000001-0005000
0020	L-T Description of Property	8(a)	15	AN
0040	L-T Date Acquired	8(b)	8	DT, or "INHERIT" or "VARIOUS"
0060	L-T Date Sold	8(c)	8	DT or "WORTHLSS"
0080	L-T Sales Price	8(d)	12	N, or "EXPIRED", or "WORTHLSS"
0100	L-T Cost or Other Basis	8(e)	12	N, or "EXPIRED"
0120	L-T Gain or (Loss)	8(f)	12	N
	Record Terminus Character		1	Value "#"

STCGL Short-Term Capital Gain/Loss Transaction

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0117"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"STCGLb"
0001	Subpart Type		6	"SCHbbD" or "8865bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	Blank
0005	Subpart Occurrence Number		7	SCH D "0000001" or 8865 "0000001-0000005"
0010	Transaction Occurrence Number		7	0000001-0005000
0020	S-T Description of Property	1(a)	15	AN
0040	S-T Date Acquired	1(b)	8	DT, or "VARIOUS"
0060	S-T Date Sold	1(c)	8	DT, or "BANKRUPT", or "WORTHLSS"
0080	S-T Sales Price	1(d)	12	N, or "EXPIRED", or "WORTHLSS"
0100	S-T Cost or Other Basis	1(e)	12	N, or "EXPIRED"
0120	S-T Gain or (Loss)	1(f)	12	N
	Record Terminus Character		1	Value "#"

PREPARER NOTE Preparer Note Record

The Preparer Note record is a variable length record composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin preparer note data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty pages is allowed. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple notes.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"nnnn"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"NTEbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" (nn = 01-20)
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		4	Blank
0005	Text Data Character Count		4	N, Value 0001 - 4000
0010	Preparer Note Data		1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character		1	Value "#"

ELECTION EXPLANATION Election Explanation Record

The Election Explanation record is a variable length record composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin election explanation data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty page records is permitted. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple explanations.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"nnnn"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"ELCbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" (nn = 01-20)
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		4	Blank
0005	Text Data Character Count		4	N, Value 0001 - 4000
0010	Elections Data		1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character		1	Value "#"

REGULATORY EXPLANATION Regulatory Explanation Record

The Regulatory Explanation record is a variable length record composed record identifying information (42 positions) and up to 4000 data characters followed by the Record Terminus (#). Begin regulatory explanation data in Field 0010 and enter the record terminus after the last significant position. A maximum of twenty page records is permitted. Embedded blank spaces and blank lines are permitted to accommodate tables and columns or to separate multiple explanations.

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"nnnn"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"REGbbb"
0001	Reserved		6	Blank
0002	Page Number		5	"PGnnb" (nn = 01-20)
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		4	Blank
0005	Text Data Character Count		4	N, Value 0001 - 4000
0010	Regulatory Data		1 - 4000	All characters except for asterisk "*" and brackets "[" or "]"
	Record Terminus Character		1	Value "#"

Generic Record

The generic record is used by states for various state income tax forms. In order to program software using the generic record developers must obtain a copy of the states' software specifications.

The State Direct Deposit Section should be blank if there is no direct deposit or direct debit at the state level. There is no connection between the federal and state direct deposit or direct debit fields since these can differ.

The Consistency Section contains fields which when non-zero are checked against the corresponding 1040 field. If non-equal the taxpayer's returns will be rejected.

Field #	Identification	Length	Description
********** HEADER SECTION **********			
Byte Count		4	"2752" for fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000	Record ID Type	6	"STbbbb"
0001	Form Number	6	"0001bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form/Schedule Number	7	N Value "0000001"
**********			**********Header ends
0010	State Code	2	A Values: AL AR AZ CO CT DC DE GA HI ID IL IN IA KS KY LA MD MI MO MS MT ND NE NC NJ NM NY OH OK OR PA RI SC UT VA VT WI WV
0011	CITY CODE	2	A Reserved for future use
0019	State-Only-Indicator	2	"SO"(State Only return data)
0020	Declaration Control Number	14	N Assigned by filer
	a. First Two Positions	2	N Value Always "00"
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N Value "6"
**********			
0023	Return Sequence Number	16	N Required Entry
	a. ETIN of transmitter	5	N Must Equal RSN
	b. Trans Use Field	2	N in 1040, A or EZ
	c. Julian Date of Tr	3	N
	d. Trans Seq. Number	2	N (01-99)
	e. Seq Number of Ret	4	N (0001-9999)

Generic Record continued

Field #	Identification	Length	Description
********** STATE DIRECT DEPOSIT OR DIRECT DEBIT SECTION **********			
0024	Direct Deposit/Debit Indicator	1	1 = Direct Deposit 2 = If Direct Debit
0025	Reserved-RTN-Flag	1	N For State Use Only
0027	Direct Debit Date	8	N |
0028	Direct Debit Amount	12	N |
0030	State-Routing Transit	9	N blank if no State DD
0032	State-RTN-Indicator (IRS Use Only)	1	N 0 = No State RTN Present 1 = State RTN found on FOMF 2 = State RTN not found on FOMF
0035	State-Deposit Acct No	17	AN blank if no State DD
0040	State-Checking-Acct	1	"X" or blank
0048	State-Savings-Acct	1	"X" or blank
********** INDICATORS **********			
0049	On-Line-State-Return	1	A Value "O" = On-Line
********** PARTICIPANT SECTION **********			
0050	State Numeric Area	27	N
a.	Preparer SSN/Preparer TIN	9	N or PNNNNNNNN 1040 Seq 1360
b.	Preparer EIN	9	N 1040 Seq 1380
c.	Preparer ZIP	5	N 1040 Seq 1410-5
d.	Preparer ZIP+4	4	N 1040 Seq 1410-4
0052	State Alphanumeric Area	93	AN
a.	Mailbox ID	5	AN
b.	Preparer Firm Name	35	AN 1040 Seq 1370
c.	Preparer Address	30	AN
d.	Preparer City	20	AN 1040 Seq 1390
e.	Preparer State	2	AN 1040 Seq 1400
f.	Preparer Self-Empl Ind	1	AN 1040 Seq 1350
**********ENTITY SECTION **********			
0055	Spouse's SSN	9	N
0060	Name Line 1	35	AN Required Entry
a.	Primary Last Name	32	AN
b.	Primary Suffix	3	AN
0062	Date of Death Primary	8	N |
0065	Name Line 2	35	AN
a.	Secondary Last Name	32	AN
b.	Secondary Suffix	3	AN
0068	Date of Death Secondary	8	N |
0070	Name Line 3	35	AN
a.	Primary First Name	16	AN
b.	Primary Middle Init	1	AN
c.	Secondary First Name	16	AN
d.	Secondary Middle Init	1	AN
e.	Filler	1	AN Blank
0074	C/O Address	35	AN |
0075	Address Line 1	35	AN
0077	Foreign Street Address	35	AN
0080	Address Line 2	35	AN
0085	City	22	A
0087	Foreign City State or Province	35	AN

Generic Record continued

Field #	Identification	Length	Description
0090	City Code	5	N
0095	State Abbreviation	2	A
0098	Foreign Country	22	A
0100	Zip Code	12	N
0105	County	20	A
0110	County Code	5	N
0115	Telephone Number	12	AN
0120	Primary TP Signature	5	N PIN Use Only |
0125	Spouse Signature	5	N PIN Use Only |
0126	ERO EFIN/PIN	11	N |

NOTE: If the return has a domestic address, the following must be present: (Seq 0075), (Seq 0095), (Seq 0100)
If the return has a foreign address, the following must be present (Seq 0077), (Seq 0087), and (Seq 0098)

Generic Record continued

Field #	Identification	Length	Description
********** CONSISTENCY SECTION **********			
0150	Federal Filing Status	1	N Please see Part I, Sect 12, Para. 09(h)
0155	Total Federal Exemptions	2	N See Seq 0150 Desc.
0160	Wages, Salaries, Tips	12	N See Seq 0150 Desc.
0165	Taxable Interest	12	N See Seq 0150 Desc.
0170	Tax Exempt Interest	12	N See Seq 0150 Desc.
0175	Dividends	12	N See Seq 0150 Desc.
0180	State Refund	12	N See Seq 0150 Desc.
0185	Taxable Social Sec Benefits	12	N See Seq 0150 Desc.
0190	Keogh Plan and SEP Deductions	12	N See Seq 0150 Desc.
0195	Adjusted Gross Income	12	N See Seq 0150 Desc.
0200	Standard/Itemized Deductions	12	N See Seq 0150 Desc.
0205	Earned Income Credit	12	N See Seq 0150 Desc.
********** ALPHANUMERIC SECTION **********			
0300	Alphanumeric Field 1	80	AN
	a. Software Developer Code	10	AN
	b. Paid Preparer Name	31	AN 1040 Seq 1340
	c. Preparer Phone Number	10	AN
	d. Non-Paid Preparer	13	AN 1040 Seq 1338
	e. Preparer State EIN	16	AN
0305	Alphanumeric Field 2	80	AN
0310	Alphanumeric Field 3	80	AN
0315	Alphanumeric Field 4	80	AN
0320	Alphanumeric Field 5	80	AN
0325	Alphanumeric Field 6	80	AN
0330	Alphanumeric Field 7	80	AN
********** SIGNED NUMERIC SECTION **********			
0350	Numeric Field 1	12	N
0355	Numeric Field 2	12	N
0360	Numeric Field 3	12	N
0365	Numeric Field 4	12	N
0370	Numeric Field 5	12	N
0375	Numeric Field 6	12	N
0380	Numeric Field 7	12	N
0385	Numeric Field 8	12	N
0390	Numeric Field 9	12	N
0395	Numeric Field 10	12	N
0400	Numeric Field 11	12	N
0405	Numeric Field 12	12	N
0410	Numeric Field 13	12	N
0415	Numeric Field 14	12	N
0420	Numeric Field 15	12	N
0425	Numeric Field 16	12	N
0430	Numeric Field 17	12	N
0435	Numeric Field 18	12	N
0440	Numeric Field 19	12	N
0445	Numeric Field 20	12	N

Generic Record continued

Field #	Identification	Length	Description
0450	Numeric Field 21	12	N
0455	Numeric Field 22	12	N
0460	Numeric Field 23	12	N
0465	Numeric Field 24	12	N
0470	Numeric Field 25	12	N
0475	Numeric Field 26	12	N
0480	Numeric Field 27	12	N
0485	Numeric Field 28	12	N
0490	Numeric Field 29	12	N
0495	Numeric Field 30	12	N
0500	Numeric Field 31	12	N
0505	Numeric Field 32	12	N
0510	Numeric Field 33	12	N
0515	Numeric Field 34	12	N
0520	Numeric Field 35	12	N
0525	Numeric Field 36	12	N
0530	Numeric Field 37	12	N
0535	Numeric Field 38	12	N
0540	Numeric Field 39	12	N
0545	Numeric Field 40	12	N
0550	Numeric Field 41	12	N
0555	Numeric Field 42	12	N
0560	Numeric Field 43	12	N
0565	Numeric Field 44	12	N
0570	Numeric Field 45	12	N
0575	Numeric Field 46	12	N
0580	Numeric Field 47	12	N
0585	Numeric Field 48	12	N
0590	Numeric Field 49	12	N
0595	Numeric Field 50	12	N
0600	Numeric Field 51	12	N
0605	Numeric Field 52	12	N
0610	Numeric Field 53	12	N
0615	Numeric Field 54	12	N
0620	Numeric Field 55	12	N
0625	Numeric Field 56	12	N
0630	Numeric Field 57	12	N
0635	Numeric Field 58	12	N
0640	Numeric Field 59	12	N
0645	Numeric Field 60	12	N
0650	Numeric Field 61	12	N
0655	Numeric Field 62	12	N
0660	Numeric Field 63	12	N
0665	Numeric Field 64	12	N
0670	Numeric Field 65	12	N
0675	Numeric Field 66	12	N

Generic Record continued

Field #	Identification	Length	Description
0680	Numeric Field 67	12	N
0685	Numeric Field 68	12	N
0690	Numeric Field 69	12	N
0695	Numeric Field 70	12	N
0700	Numeric Field 71	12	N
0705	Numeric Field 72	12	N
0710	Numeric Field 73	12	N
0715	Numeric Field 74	12	N
0720	Numeric Field 75	12	N
0725	Numeric Field 76	12	N
0730	Numeric Field 77	12	N
0735	Numeric Field 78	12	N
0740	Numeric Field 79	12	N
0745	Numeric Field 80	12	N
0750	Numeric Field 81	12	N
0755	Numeric Field 82	12	N
0760	Numeric Field 83	12	N
0765	Numeric Field 84	12	N
0770	Numeric Field 85	12	N
0775	Numeric Field 86	12	N
0780	Numeric Field 87	12	N
0785	Numeric Field 88	12	N
0790	Numeric Field 89	12	N
0795	Numeric Field 90	12	N
0800	Numeric Field 91	12	N
0805	Numeric Field 92	12	N
0810	Numeric Field 93	12	N
0815	Numeric Field 94	12	N
0820	Numeric Field 95	12	N
0825	Numeric Field 96	12	N
0830	Numeric Field 97	12	N
0835	Numeric Field 98	12	N
0840	Numeric Field 99	12	N
0845	Numeric Field 100	12	N
0850	Numeric Field 101	12	N
0855	Numeric Field 102	12	N
0860	Numeric Field 103	12	N
0865	Numeric Field 104	12	N
0870	Numeric Field 105	12	N
0875	Numeric Field 106	12	N
0880	Numeric Field 107	12	N
0885	Numeric Field 108	12	N
0890	Numeric Field 109	12	N
0895	Numeric Field 110	12	N
0900	Numeric Field 111	12	N
0905	Numeric Field 112	12	N
0910	Numeric Field 113	12	N
0915	Numeric Field 114	12	N
0920	Numeric Field 115	12	N
0925	Numeric Field 116	12	N
	Record Terminus	1	Value #

SECTION 8 STATE RECORDS

Unformatted Record

The unformatted record is used by most states for various state and federal income tax forms. In order to program software using the unformatted record, developers must obtain a copy of the states' software specifications.

Field #	Identification	Length	Description
********** HEADER SECTION **********			
Byte Count		4	"4861" for fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "****"
0000	Record ID Type	6	"STbbbb"
0001	Form Number	6	"0002bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form/Schedule Number	7	N "0000001" to "0000025" |
********** Header ends			
0010	State Code	2	A Values: AL AR AZ CO CT DC DE GA HI ID IL IN IA KS KY LA MD MI MO MS MT ND NE NC NJ NM NY OH OK OR PA RI SC UT VA VT WI WV
0011	CITY CODE	2	A Reserved for future use
0020	Declaration Control Number	14	N Assigned by filer
	a. First Two Positions	2	N Value Always "00"
	b. EFIN of Originator	6	N
	c. Batch Number	3	N (000-999)
	d. Serial Number	2	N (00-99)
	e. Year Digit	1	N Value “6” |
********** DATA SECTION **********			
0050	Form Data (line 001)	80	AN

(Up to 60 lines of data per page may be entered in increments of 5)

0345	Form Data (line 060)	80	AN
	Record Terminus	1	Value "#"

SECTION 9 SUMMARY RECORD

Sum Record

The final record for each tax return is the SUMMARY RECORD. (A "1" in the paper document indicator field shows that the paper document specified is a part of the return, and has been attached to the Taxpayer Declaration Form 8453, else enter "0". When a Paper Document Indicator is used, the Taxpayer cannot use a Self-Select PIN signature on the return.) The format is as follows:

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0316" for Fixed or Variable Format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "SUMbbb"
0001	Filler		11	Blank
0002	Taxpayer Identification Number		9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint Return)
0003	Filler		8	Blank
0010	Electronic Return Originator Name		35	AN
0020	Electronic EFIN of ERO		6	N
0030	Intermediate Service Provider EFIN/SBIN		6	AN or blank
0035	Imperfect Return Election Indicator		1	"X" or blank |
0040	Number of Logical Records in Tax Return		6	N (Maximum = 009999)
0050	Number of Form W-2 Records		2	N (00-50)
0055	Filler		1	Blank |
0060	Number of Form W-2G Records		2	N (00-30)
0063	Number of Form W-2GU Records		2	N (00-10)

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0070	Number of Form 1099-R Records		2	N (00-10)
0075	Number of FEC Records		2	N (00-10)
0080	Number of Schedule Records		3	N (000-099) (Occurrences of "SCHb")
0090	Number of Form Records		4	N (0000-0999) (Occurrences of "FRMb")
0100	Number of Statement Record Lines		5	N (00000-00999) (Occurrences of "LN")
0105	Number of Allocation Record		1	N (0-1) (Occurrence of "Alloc")
0110	Number of Preparer Note Records		2	N (00-20) (Occurrences of "NTE")
0120	Number of Election Explanation Records		2	N (00-20) (Occurrences of "ELC")
0130	Number of Regulatory Explanation Records		2	N (00-20) (Occurrences of "REG")
0133	Number of STCGL Records		5	N (00000-30000)
0135	Number of LTCGL Records		5	N (00000-30000)
0140	Presence of Authentication Record		1	N (0-1) (Occurrence of "ATH")
0150	Paper Document Indicator 1		1	"1" = Form 8283, Section B Appraisal Summary, else "0"
0160	Paper Document Indicator 2		1	"1" = Form 8858, Foreign Disregarded Entities, else "0"
0170	Paper Document Indicator 3		1	"1" = Form 8332, Release of Exemption for Child of divorced or Separated Parents, else "0"

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0180	Paper Document Indicator 4		1	"1" = Form 3468, Historic Structure Certificate, else "0"
0185	Paper Document Indicator 5		1	"1" = Form 3115, Change in Accounting Method, else "0"
0188	Paper Document Indicator 6		1	"1" = Form 5713, International Boycott Requests/Clauses, else "0"
0189	Paper Document Indicator 8		1	"1" = Form 8885, Health Coverage Tax Credit, else "0"
0190	IP Address		39	AN, Allowable special characters are: period, colon, or blank (For On-Line Filer)
0195	IP E-Mail Address		50	AN, special characters or blank (For On-Line Filer)
0200	IP Date		8	YYYYMMDD or blank (For On-Line Filer)
0210	IP Time		6	HHMMSS or blank (For On-Line Filer)
0215	IP Time Zone		2	US-Universal Standard, ES-Eastern Standard, ED-Eastern Daylight, CS-Central Standard, CD-Central Daylight, MS-Mountain Standard, MD-Mountain Daylight, PS-Pacific Standard, PD-Pacific Daylight, AS-Alaskan Standard, AD-Alaskan Daylight, HS-Hawaiian Standard, HD-Hawaiian Daylight, or blank (For On-Line Filer)

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0217	IP Routing Transit Number		9	N, "Check" or blank (For On-Line Filer)
0219	IP Depositor Account Number		17	AN (includes hyphens or blank) (For On-Line Filer)
0220	E-Mail Indicator		1	"Y", "N" or blank (For On-Line Filer)
0230	Software I.D. Number		8	N
0240	Software Version Identifier		15	AN
0250	State Abbreviation		2	NO ENTRY
0260	Electronic Postmark Date		8	YYYYMMDD or blanks
0270	Electronic Postmark Time		4	HHMM or blanks (HH = 00-23, MM = 00-59)
0280	Electronic Postmark Time Zone		1	"E" = Eastern Time Zone "C" = Central Time Zone "M" = Mountain Time Zone "P" = Pacific Time Zone "A" = Alaskan Time Zone "H" = Hawaiian Time Zone or blank
0285	Consortium Return Code		1	"C" or blank |
				--|
	Record Terminus Character		1	Value "#"

SECTION 10 RECAP

Recap Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120" for Fixed or Variable Format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RECAPb"
0010	Filler		8	Blank
0020	Total EFT		6	N
0030	Total Return Count		6	N RANGE = (000001 - 999999)
0040	Electronic Trnsmtr Identification Number (Etin)		7	N (includes Transmitter's Use Code)
0050	Julian Day of Transmission		3	N (Must be the same as on the TRANA record)
0060	Transmission Seq Number for Julian Day in 0050		2	N
0070	Total Accepted Returns		6	IRS Use
0080	Total Duplicated Returns		6	IRS Use
0090	Total Rejected Returns		6	IRS Use
0100	Total Duplicated EFT		6	IRS Use
0110	IRS Computed EFT Count		6	IRS Use
0120	Irs Computed Return Count		6	IRS Use
0130	Total State Only Return Count		6	N (000001-999999)

SECTION 10 RECAP

Recap Record continued

Field No.	Identification	Form Ref.	Length	Field Description
0135	Total Accepted State Only Returns		6	IRS Use
0137	Filler		5	Blank
0140	Reserved for IRS Use Only		20	AN
	Record Terminus Character		1	Value "#"

Internal Revenue Service

PART 3

Electronic Transmitted Documents (ETD) File Specifications & Record Layouts for Individual Income Tax Documents

TAX YEAR 2005

W&I, Submission Processing,
Individual E-File & ELF/IMF Support Section
August 30, 2005

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Highlights

Changes made since August 30, 2004 revision are denoted by a single vertical bar in the right margin (|). Deletions are denoted by two hyphens followed by a single vertical bar (--|).

1. A new Line 8 has been added to Form 4868 for those taxpayers that are "out of the country" and a U.S. citizen or resident.

2. Deleted Memphis Submission Processing Campus (MSPC). Memphis is no longer an Electronic Processing Site.

3. Added Fresno Submission Processing Campus as an Electronic Processing Site.

4. Reference to TeleFile Form 4868 has been deleted.

5. Deleted reference to District Office Codes and/or Universal Location Codes. The codes are now referred to as the Two Digits Electronic Filing Identification Number (EFIN) Prefix Codes.

6. Other minor changes has been made throughout such as the Tax Year of the Declaration Control Number (DCN) and clarification to what is need when you have a payment.

7. For those individual who are not enrolled in the Electronic Federal Tax Payment System (EFTPS) for Processing Year 2006, payments can be submitted through Lockbox. The Forms 4868 and 2350 can be transmitted electronically. The check can be sent to the Lockbox Sites (listed on the back of the Forms 4868 and 2350) without the Forms 4868 and 2350 attached. The information must be included on the check.

   1. Name (taxpayer)
   2. Social Security Number (taxpayer SSN)
   3. Tax Period
   4. Forms 4868 and 2350

8. Beginning Tax Year 2005, Form 8878 includes the Electronic Funds Withdrawal (EFW) consent language in Part 2 of the form. Many software products are designed to include Form 8878 (e.g. as required for Practitioner PIN method returns or documents). If Form 8878 is not used for an EFW document you must still provide EFW consent language to the taxpayer as shown Section 6.04, Electronic Funds Withdrawal Selections.

Note: If you are filing Forms 4868 and 2350 electronically and there is a balance due, please remember that the PAYMENT MUST BE POST MARKED NO LATER THAN 4/17/06.

Comments and Suggestions

Please send any comments or suggestions regarding ETD filing to:

Internal Revenue Service
Eula James, SE:W:CAS:SP:ES:I
NCFB C5-375
5000 Ellin Road
Lanham, MD 20706

Please send any comments or suggestions regarding the Practitioner PIN, Form 8878, IRS E-file signature authorization on Application for Extension of Time to File and the Jurat/Disclosure Guidelines to:

Internal Revenue Service
Teara Mitchell, SE:W:CAS:SP:ES:I
NCFB C5-356
5000 Ellin Road
Lanham, MD 20706

Please send any comments or suggestions regarding Electronic Funds Withdrawals for Forms 4868 and 2350 to:

Internal Revenue Service
Diane Bonciolini, SE:W:CAS:SP:TPM:EP
NCFB C6-431
5000 Ellin Road
Lanham, MD 20706

ELECTRONIC TRANSMITTED DOCUMENTS -- INTRODUCTION

The Electronic Transmitted Documents System (ETD) has been created to process electronically filed documents that are not attached to a 1040 tax return and are filed separately from the tax return (i.e, stand-alone documents). To the extent possible, the ETD system functions the same as the Electronic Filing system (ELF). For example, the same data communications subsystem is used to receive transmissions and to send acknowledgments.

Documents accepted by the ETD system:

Form 56
Form 2350
Form 2688
Form 4868
Form 9465
Form Payment

Other differences:

- The record layouts for the TRANA, Forms 56, 2688, 2350, 4868, 9465, RECAP, and Acknowledgment records have been modified: See Part 3, Sections 2 and 7 for more information.

- To the extent possible, the transmission and error reject codes have been transferred to the ETD system. However, some differences do exist, especially in the codes for the specific tax documents. See Part 3, Sections 3, 4, 5 and ATTACHMENT 1 for more information.

SECTION 1 - GENERAL INFORMATION

.01 Data Communications Subsystem

The ETD system uses the same Data Communications Subsystem as the ELF System. For information about the DCS, refer to Part 1, Section 1.

.02 File Format - General Description

All transmission data must be in ASCII format. No binary fields may be transmitted. More information on file format can be found in Part 1, Section 2.

.03 File Format - Fixed and Variable Length Option

There are two options for transmitting logical tax document records (excluding "TRANA", "TRANB", "SUM" and "RECAP" records): fixed and variable. See Part 1, Section 2 for more information.

.04 Types of Records

There are five types of record associated with the ETD system; the two Transmitter records, the Document record, the Summary record and the Recap record. Each file must contain all five.

Transmitter Records

The first two records on each file must be the Transmitter records (TRANA and TRANB), which will contain data entered by the Transmitter (the firm transmitting directly to the IRS). The format of the TRANA and TRANB records for the ETD system are found in the Section 7 of Part 3.

Document Record

The next record will be the document record. If a tax document consists of more than one page, then each page of a document will have a new document record with the page number incremented. Currently, no form accepted by ETD has more than one page.

Attached Form Payment

One Form Payment Record and one Authentication record can be filed with Forms 4868 and 2350.

Summary Record

The final record for each tax document is the SUMMARY record. This record will contain electronic filer identification data. See Page 87 Part 3 for more information.

.04 Types of Records (continued)

RECAP Record

The final record in each transmitted file is the RECAP record. See Section 7 of Part 3 for more information.

.05 Types of Characters

The same chart of characters that are allowed for ELF will be allowed by ETD. Refer to Part 1, Section 5 for more information.

SECTION 2 - ACKNOWLEDGMENT FORMAT

Every transmission will be acknowledged by the return of an acknowledgment file to the transmitter. The acknowledgment file for the ETD system will be comprised of: the original transmitter records (TRANA and TRANB), an ACK Record Set for each recognizable tax document received and the Recap Acknowledgment Record. The last record includes counts for accepted and rejected documents.

If the entire transmission is rejected, the acknowledgment file will contain one ACK Key record with a "T" in the acceptance code field and separate ACK Error records containing each transmission reject error code associated with the transmission.

The acknowledgment of an individual document will be an ACK Record Set. This set will always have one ACK Key record and up to 96 ACK Error records associated with it. The ACK Key record will contain all of the identifying information for the document it represents, plus a field to indicate how many, if any, ACK Error records follow. Each ACK Error record will contain data defining the document, page, occurrence and the field sequence number in error and the error code defining the specific error encountered.

If an ACK Key record contains an "R" in the acceptance code field, the document has been rejected due to a fatal error involving the format, internal consistency or data errors in a key field. It must be corrected and resubmitted to the IRS to be considered as a filed document.

If an ACK KEY record contains a "D" in the acceptance code field, the document has been identified as a duplicate, i.e., a document has been previously transmitted and accepted for that Social Security Number. This acceptance code will be used for duplicate forms 2350 and 4868 only.

If an ACK Key record contains an "A" in the acceptance code field, the document has been accepted as a filed tax document and will be processed in the same manner as a document originally submitted on paper. This does not imply that the document will pass all IRS Service Center validity checks or post to the IRS Master File without delays.

If an ACK Key record contains the words “Ext Approved” in the Form 2688 Extension field (SEQ 0040), the extension request has been approved. **Caution: If we later find that statements made on the extension application are false or misleading, the extension is null and void. Taxpayer will owe a late filing penalty.**

The reject codes and references to validation criteria that cause the codes to be assigned are listed in Part 3, Attachment 1. **There are differences between the reject codes in the ETD system and the codes in the ELF system.**

Minor differences in record layouts exist (see the acknowledgment records on the following page and the TRANA record layout in Part 3, Section 7).

SECTION 2 - ACKNOWLEDGMENT FORMAT (continued)

ACKNOWLEDGMENT RECORD LAYOUT

(A) ACK Key Record

Field No.	Identification	Length	Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record Id	6	Value "ACKbbb"
0005	Reserved	1	
0010	Reserved	1	
0020	Primary SSN	9	Numeric
0030	Electronic Transmitter Information	16	Numeric ETIN (5), Transmitter's Use Code (2), Julian Day (3), Trans Sequence Number (2) Sequence Num for Form (4)
0040	Form 2688 Extension	12	Ext Approved or blank
0050	Acceptance Code	1	"A" = Accepted "R" = Rejected "T" = Transmission Rejected "D" = Duplicate
0060	Reserved	3	blank
0065	PIN Presence Indicator	1	9 = No PIN present 1 = Practitioner PIN 2 = Self Select PIN by Practitioner Used 3 = Self-Select PIN On-Line Used " " (blank) = Rejected PIN
0070	Reserved	1	blank
0080	Date Accepted	8	YYYYMMDD

SECTION 2 - ACKNOWLEDGMENT FORMAT (continued)

ACKNOWLEDGMENT RECORD LAYOUT

(A) ACK Key Record

Field No.	Identification	Length	Description
0090	DCN of Document	14	Numeric
0100	Number of Error Records	2	Numeric, 00-96
0110	Attachment Sequence Number	2	(See Attachment 3)
0111	Reserved	11	blank
0115	Payment Acknowledgement Literals	15	"PYMNT RQST RECD" or blank
0117	Date of Birth Validity Code	1	"0" = DOB Validation Not Required "1" = All DOB(s) Valid "2" = Primary DOB Mismatch "3" = Spouse DOB Mismatch "4" = Both DOB(s) Mismatch
0118	Filler	2	blank
0119	Reserved	2	blank
0120	Reserve	1	blank
0130	Reserve	2	blank
	Record Terminus Character	1	Value "#"

SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT (continued)

(B) ACK Error Record

Field No.	Identification	Length	Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record Id	6	Value "ACKRbb"
0010	Primary SSN	9	Numeric (Must match ACK Key Record)
0020	Reserved	7	blank
0030	Error Record Sequence Number	2	Numeric (01-96)
0040	Error Form Record ID	6	Alphanumeric
0050	Error Form Record Type	6	Alphanumeric
0060	Error Form Page Number	5	Numeric (01)
0070	Error Form Occurrence	7	Numeric (0000001-0000050)
0080	Error Field Sequence Number	4	Numeric
0090	Error Reject Code	4	Numeric (nnnn) (see Attachment 1)
0100	Filler	55	blank
	Record Terminus Character	1	Value "#"

SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT (continued)

(C) ACK Recap Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0120"
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "RECAPb"
0010	Reserve		8	blank
0020	Reserve		6	N
0030	Total ETD Document Count		6	N
0040	Electronic Transmitter Identification Number and Transmitter's Use Code		7	N
0050	Julian Day of Transmission		3	N (DDD)
0060	Transmission Sequence Number for Julian Day in (0050)		2	N
0070	Total ETD Documents Accepted		6	IRS Use Only
0080	Reserve		6	IRS Use Only
0090	Total ETD Documents Rejected		6	IRS Use Only
0100	Reserve		6	IRS Use Only
0110	Reserve		6	IRS Use Only
0120	IRS Computed ETD Document Count		6	IRS Use Only
0130	Reserved		6	Blank

SECTION 2 - ACKNOWLEDGMENT FORMAT - RECORD LAYOUT (continued)

(C) ACK Recap Record

Field No.	Identification	Form Ref.	Length	Field Description
0135	Reserved		6	Blank
0137	Filler		5	Blank
0140	Acknowledgment File GTX		20	AN
	Record Terminus Character		1	Value "#"

RECAP record. Field 0120 is computed by IRS.
ETD Document Counts are for Forms 56, 2350, 2688, 4868 and 9465.
The Payment Form is considered an attachment as described in
Part 3, Section 7, Attached Form Identification.

Section 3 - Validation - Transmission and Forms (General)

This section is organized and consolidated in the following manner: Transmission Rejection Criteria then General Rejection Criteria.

The underlined numbers in the left margin indicates the Error Reject Code (ERC) in Part 3, Attachment 1.

.01 TRANSMISSION REJECTION CONDITIONS

The following conditions must exist or the entire transmission will be rejected:

0806 - The Processing Site must equal a valid Electronic Filing Site (SEQ 0040): "C" = Andover, "E" = Austin, "F" = Kansas, "G" = Philadelphia, "H" = Fresno.

0822 - The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.

0823 - If there is any unrecognizable or inconsistent control data, the transmission will be rejected.

0824 - TRANA Record (TRANA)- Transmitter EFIN must be present (SEQ 0110).

0825 - TRANA Record transmission type (SEQ 170) must equal "D" for ETD, or "N" Online.

0840 - The ETIN and Transmitter's Use Code (Field 0040), Julian Day (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP record must agree with the corresponding fields of the TRANA record (Fields 0060-0080).

Section 3 - Validation - Transmission and Forms (General)

.02 FORM REJECTION - GENERAL CONDITIONS

0001 - The Summary Record must be present.

0004 - The Primary Social Security Number (P-SSN) (Field 0003 of the Record ID) must be numeric.

- The Primary Social Security Number (P-SSN) (Field 0003 of the Record ID) must match the Primary SSN.

- The Social Security Number of the Summary record (Field 0002) must be numeric.

- The Social Security Number of the Summary record (Field 0002) must match the Primary SSN.

0010 - All alphanumeric fields must contain the type of data specified under the columnar heading "Field Description" in Record Layouts. Alphanumeric fields must be left-justified and blank-filled unless otherwise specified.

- Significant money fields must be right-justified and zero filled. Money fields must be all whole dollars (no cents). All other significant numeric fields must be right-justified and zero filled. Significant percentage fields must be left-justified and zero filled.

- Significant date fields with a length of eight positions must contain eight numeric characters in YYYYMMDD format. Where various dates are allowed, or the date is not known, the date field should contain "00000000". Significant date fields with a length of six positions must contain six numeric characters in YYYYMM format when transmitted in variable or fixed format.

- The PIN must be numeric and greater than zeros.

.02 FORM REJECTION - GENERAL CONDITIONS (continued)

0014 - All non-significant money fields (NO ENTRY) must be blank. All other non-significant fields must be blank unless otherwise specified in the Record Layouts.

0027 - The Electronic Document Originator Name (Field 0010) must be present in the Summary Record.

- The EFIN of the Originator (Field 0020) must be present in the Summary Record AND be equal to the EFIN in the DCN of the ETD Document.

0028 - The Two Digit Electronic Filing Identification Number (EFIN) Prefix Code of the Originator in the Document Record must be valid.

An "out of service center" Two Digit Electronic Filing Identification Number (EFIN) Prefix Code is permitted when the Processing Site equals "G" (Philadelphia) and at least one of the following is present: Form 56, Form 2350, Form 2688, Form 4868, Form 9465 and the address indicator of the Form equal to "3" or State Abbreviation is a U.S. Possession.

See Part 1, Attachment 8 for a list of Two Digit Electronic Filing Identification Number (EFIN) Prefix Codes.

0030 - A Form Payment must be accompanied by Forms 4868 or 2350, if there is a payment.

An Authentication record must be present with Form 56, 2350, 9465 and Form 4868 with a payment.

0031 - The Document Sequence Number (DSN) must be numeric.

0032 - The Declaration Control Number (DCN) (Field 0008) in the Tax Document Identification information must be numeric.

0033 - Fields on a record must not be longer than specified in Record Layouts.

0034 - For each record, significant data must be present following the Record ID.

0035 - Field sequence numbers for each record must be in ascending order and valid for that tax document.

0044 - Invalid Record ID on the incoming record. The error may be caused by one of the following:

Form is not valid for Electronic Transmitted Documents.
A page number is incorrect or is a duplicate.

.02 FORM REJECTION - GENERAL CONDITIONS (continued)

0045 - The format and content of the record identification information (Record ID) which begins each type of record must be exactly as presented in the input specifications.

- The number of occurrences for forms cannot exceed the number specified in Attachment 2.

One Form 56 for each Primary Taxpayer
One Form 4868 for each primary taxpayer
One Form 9465 for each primary taxpayer
One Form 2350 for each primary taxpayer
One Form 2688 for each primary taxpayer
One Form PMT for each Form 4868

0060 - The DSN must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.

0061 - The Declaration Control Number (DCN) (Field 0008) in the Tax Document identification information must be in ascending numerical sequence within the transmission. However, the DCNS do not have to be consecutive.

0062 - The first two digits of the DCN must be zeros (00).

0064 - The Year Digit of the DCN for TAX YEAR 2005 processing must be “6”. |

0071 - The Secondary SSN, if present, must be all numeric, cannot be all zeroes nor all nines AND must be within the valid range of SSN/ITIN.

0305 - Agent’s name (if applicable) cannot be used as return label without taxpayer's name for Forms 2350 and 2688.

0306 - For the foreign address document, address indicator must be set to “3” and domestic address field must be blank and Foreign Address fields must be filled.

0310 - Forms 4868 and 2350 must be received no later than April 17, 2006. |
In the case of a previously rejected form that has been corrected, the form must be received no later than April 22, 2006

.02 FORM REJECTION - GENERAL CONDITIONS (continued)

0311 - The cutoff date for Form 2688 is August 15, 2006, and for re-transmitted forms are August 20, 2006

0315 - The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.

0316 - The Secondary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.

See Part 1, Attachment 8 for a list of valid Two-Digit Electronic Filing Identification Number (EFIN) Codes.

0323 - When Date of Death (SEQ 0250) of Form 56 is present, then year cannot be equal or later than processing year.

0324 - The Tax Form Number (SEQs 0320 and 0353) of Form 56 must contain "1040".

- The Tax Year One (SEQ 0330 & 0354), Year Two (SEQ 0332 & 0355), Year Three (SEQ 0334 & 0356), Period One (SEQ 0340 & 0357), Period Two (0342 & 0358) or Period Three (SEQ 0344 & 0359) cannot be all blanks.

0326 - The Jurat/Disclosure Code must be "E" for Form 4868 with Electronic Funds Withdrawal, "F" for Form 9465, "G" for Form 2350 and 2688, "H" for Form 56 and "I" for Form 4868 with Electronic Funds Withdrawal when the Practitioner PIN Method is used.

0327 - The Preparer Name (SEQ 0350 for Form 2350 and SEQ 0300 for Form 2688) must match with Signature of Preparer Other Than Taxpayer (SEQ 0100) of Authentication Record.

0328 - The Fiduciary (SEQ 0610)for Form 56 must match with Fiduciary Name (SEQ 0120) of Authentication Record.

0329 - No Form 4868 on file at the IRS or the tax return (Form 1040/A/EZ) has already been filed.

0395 - The Primary SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 4868 or Form 2350.

- If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 4868 or Form 2350.

.02 FORM REJECTION - GENERAL CONDITIONS (continued)

0396 - The Form 9465 Routing Transit Number (RTN)(SEQ 0330), or the Form 4868 and Form 2350 Form Payment Routing Transit Number (SEQ 0030) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must Process Electronic Funds Transfer (EFT). See Part 1, Section 6 for optional Routing Transit Number Validation.

- The Bank Account Number for Form 9465 (SEQ 0340) or Form Payment (SEQ 0040) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.

- Form 9465 if the Routing Transit Number (SEQ 0330) or Bank Account Number (SEQ 0340) is significant the Electronic Funds Withdrawal must be from the Checking Account.

- The Type of Account for Form 4868 and Form 2350 Form Payment, Payment (SEQ 0050) must contain "1" or "2".

0397 - The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 17, 2006 when a domestic payment is present.

- The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than June 15, 2006, when a Foreign payment is present.

- The Requested Payment Date for Form Payment (SEQ 0080) must be a valid date format (YYYYMMDD).

0490 - When Electronic Postmark is present, Year of Electronic Postmark Date (SEQ 0260) must equal the current processing year.

0491 - When Electronic Postmark is present, the following three fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280). (For Authorized Electronic Postmark Transmitters only).

.02 FORM REJECTION - GENERAL CONDITIONS (continued)

0670 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S", and there is no Electronic Funds Withdrawal, the Primary Date of Birth (SEQ 0010), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.

When the PIN Type Code (SEQ 0008) of the Authentication Record is "S" and an Electronic Funds Withdrawal is present the Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.

0671 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" and Spouse PIN Number is present (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465), then, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050), and Spouse Signature (SEQ 0065) must be present.

When the PIN Type Code (SEQ 0008) of the Authentication Record is "S" and the Spouse SSN is present on the Form and an Electronic Funds Withdrawal is present, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.

0674 - When the PIN Type Code (SEQ 0008) of Authentication Record is "P", "S" or "O", then, Taxpayer PIN Number (SEQ 0330 for Form 2350, SEQ 0280 for Form 2688, SEQ 0380 for Form 9465) must be (numeric and greater than zeroes) and must equal to Primary Taxpayer Signature (SEQ 0035) of Authentication Record.

0675 - When the PIN Type Code (SEQ 0008) of Authentication Record is "P", "S" or "O", and the Spouse PIN Number is present (SEQ 0340 for Form 2350, (SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) it must match and the Spouse PIN Number must be (numeric and greater than Zeroes) and must equal to Spouse Signature (SEQ 0065) of Authentication Record.

0677 - The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen have not filed previously.

.02 FORM REJECTION - GENERAL CONDITIONS (continued)

0678 - The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and has not filed in the prior year.

0679 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Primary Prior Year AGI (SEQ 0020) of Authentication record must match with IRS Master File.

0680 - When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Spouse Prior Year AGI (SEQ 0050) of Authentication record must match with IRS Master File.

0681 - When the PIN Type Code (SEQ 0008) of Authentication Record is "O", then, Primary Date of Birth (SEQ 0010), Primary Prior Year AGI (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.

0681 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "O" and an Electronic Funds Withdrawal is present, the Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080) Must be present on the Authentication Record.

0682 - When the PIN Type Code (SEQ 0008) of Authentication Record is "O" and Spouse PIN Number is present (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465), then, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050), and Spouse Signature (SEQ 0065) must be present.

When the PIN Type Code of the Authentication Record is "O" and a Spouse SSN is present on the Form, and an Electronic Funds Withdrawal is present, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.

.02 FORM REJECTION - GENERAL CONDITIONS (continued)

0697 - When the PIN Type Code (SEQ 0008) of Authentication Record is “P”, then, Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present.

For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and an Electronic Funds Withdrawal is present, the Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090) must be present on the Authentication Record.

0698 - When the PIN Type Code (SEQ 0008) of Authentication Record is “P” and Spouse PIN Number (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) is present, then, Spouse Signature (SEQ 0065) must be present.

For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and Spouse SSN (SEQ 0010) is present on the Form, and an Electronic Funds Withdrawal is present, then Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090) must be present on the Authentication Record.

0699 - When the PIN TYPE CODE (SEQ 0008) of the Authentication Record is "P", then the Primary Prior Year Adjusted Gross Income (SEQ 0020), Spouse Prior Year Adjusted Gross Income (SEQ 0050) must be blank on the Authentication Record.

0999 - If more than 96 reject conditions are identified, the last Reject Code will be "0999".

Filers should use the information on the acknowledgment file to resolve reject conditions.

Section 4 - Validation - Form Required Field Entries

.01 Required Conditions for Individual Tax Documents

(1) **Primary SSN**

0004 - The Primary SSN must be numeric, cannot be all blanks nor all zeroes nor all nines, must equal the P-SSN (field 0003) AND must be within the valid range of SSNs/ITINs.

- In the Form 9465, the Primary SSN must not equal the Spouse SSN.

0900 - In the Form 4868, the Primary SSN must not duplicate the Primary SSN of an electronic transmitted Form 4868 previously Accepted for the current tax year.

- In the Form 2350, the Primary SSN must not duplicate the Primary SSN of an electronic transmitted Form 2350 previously accepted for the current tax year.

(See Part 1, Section 6, SSN Validation for the valid range of SSN and ITIN)

(2) **Primary Name Control**

0006 - Primary Name Control must equal the first four significant characters of the Primary Taxpayer's Last Name.

- Primary Name Control and Secondary Name Ctrl may not contain leading or embedded spaces. The two leftmost positions must be alpha. Only alpha, hyphen and space are allowed. Omit punctuation marks, titles and suffixes.

For more information regarding name controls, see Part 1, Section 7.

Section 5 - Validation - Specific Forms

.01 Form 56

(1) **Record Identification**

0003 - The Tax Period (Field 0005) must be "200512".

(2) **Decedent's and Fiduciary's Name**

0020 - Decedent's name (SEQ 0010) and fiduciary's name (SEQ 0130) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Taxpayer or spouse's last name. It cannot be preceded or followed by a space.

- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).

- Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)

- Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.

0033 - Names **CANNOT BE MORE THAN 35 CHARACTERS**.

(3) **Street Address**

0007 - Decedent's Street Address (SEQ 0050) for the document filed from U.S. possessions or Foreign Street Address (SEQ 0090) and Foreign City State or Province, Postal Code (SEQ 0100) for the document filed from foreign address must be alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).

- Fiduciary's Street Address (SEQ 0150) for the document filed from U.S. possessions or Foreign Street Address (SEQ 0190) and Foreign City State or Province, Postal Code (SEQ 0200) for the document filed from foreign address must be alphanumeric and can have no leading or consecutive embedded spaces.

  The only special characters allowed are space, hyphen(-), slash(\).

.01 Form 56 (continued)

- The first position or character entered must be alphabetic or numeric.

- Enter the house number and street, route number, post office box or box number.

- Words may be abbreviated, using the standard abbreviations in Part 1, Attachment 3 unless the word is a proper name.

- Enter one-half as 1/2, no spaces.

- Always add st, nd, rd or th to a numbered street or avenue.
  Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.

- Do not use # symbol, No. or Number as a prefix to a house, apt., route or PO box.

- Replace a period with a space.

For more information on Street Address, see Part 1, Attachment 3.

(4) **City**

0023 - The Decedent's City (SEQ 0060) for the document filed from U.S. possessions, or foreign Country (SEQ 0110) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format.

- The Fiduciary's City (SEQ 0160) for the document filed from U.S. possessions, or foreign Country (SEQ 0210) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format.

- The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

(5) **State**

0022 - Decedent's State Abbreviation (SEQ 0070) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

.01 Form 56 (continued)

- Fiduciary's State Abbreviation (SEQ 0070) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

  These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part 1, Attachment 4.

(6) **Zip Code**

0016 - Decedent's Zip Code (SEQ 0080) and Fiduciary's Zip Code (SEQ 0180), for the document filed from U.S. and its possessions must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part 1, Attachment 4.

(7) **Foreign Address**

0306 - If the Address Indicator (SEQ 0120) is set to 3, then Foreign Street (SEQ 0090), Foreign City (SEQ 0100), and Foreign Country (SEQ 0110) must be present and Decedent's Street Address (SEQ 0050), Decedent's City (SEQ 0060), Decedent's State Abbreviation (SEQ 0070) and Decedent's Zip Code (SEQ 0080) must not be present. Zeroes in Decedent's ZIP Code (SEQ 0080) are allowed.

- If the Address Indicator (SEQ 0220) is set to 3, then Foreign Street (SEQ 0190), Foreign City (SEQ 0200), and Foreign Country (SEQ 0210) must be present and Fiduciary's Street Address (SEQ 0150), Fiduciary 's City (SEQ 0160), Fiduciary 's State Abbreviation (SEQ 0170) and Fiduciary's Zip Code (SEQ 0180) must not be present. Zeroes in Fiduciary's ZIP Code (SEQ 0180) are allowed.

(8) **Phone Number**

0318 - Either the Fiduciary's USA Phone No (SEQ 0225) or Fiduciary's Foreign Phone No (SEQ 0230) must be present and numeric. It cannot be all zeroes.

.01 Form 56 (continued)

(9) **Date of Death**

0323 - Year of Date of Death (SEQ 0250) cannot be equal or greater than processing year.

(10) **Tax Form Number**

0324 - Tax Form Number (SEQ 0320 and 0353) must be '1040'.

(11) **Tax Years or Periods Ending**

0325 - One or more Tax year (SEQ 0330, 0332, 0334, 0354, 0355, 0356) or Periods ending (SEQ 0340, 0342, 0344, 0357, 0358, 0359) must be present.

(12) **Fiduciary**

0328 - When Fiduciary Name (SEQ 0610) is present, it must be same as Fiduciary Name (SEQ 0120) of Authentication Record.

Section 5 - Validation - Specific Forms

.02 Form 2350

(1) **Record Identification**

0003 - The Tax Period (Field 0005) must be "200512".

(2) **Taxpayer's or Spouse's Name**

0020 - Taxpayer's name (SEQ 0010) or spouse's name (SEQ 0040) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Taxpayer or spouse's last name. It cannot be preceded or followed by a space.

- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).

- Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)

- Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.

0033 - Names **CANNOT BE MORE THAN 35 CHARACTERS**.

0312 - If the Spouse SSN (SEQ 0060) on Form 2350 is significant, the Spouse's Name (SEQ 0040) must be present.

- If the Spouse SSN (SEQ 0060) on Form 2350 is NOT significant, the Spouse's Name (SEQ 0040) MUST NOT be present.

For more information on Name Line 1, see Part 1, Section 7.

(3) **Extension Date**

0322 - Extension date (SEQ 0160) must be present and a valid date range.

.02 Form 2350 (continued)

(4) **Spouse SSN**

0314 RESERVED

(5) **Street Address**

0007 - Street Address (SEQ 0070) for the document filed from U.S. possessions or Foreign Street Address (SEQ 0110) and Foreign City State or Province (SEQ 0120) for the document filed from foreign address must be alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).

- The first position or character entered must be alphabetic or numeric.

- Enter the house number and street, route number, post office box or box number.

- Words may be abbreviated, using the standard abbreviations in Part 1, Attachment 3 unless the word is a proper name.

- Enter one-half as 1/2, no spaces.

- Always add st, nd, rd or th to a numbered street or avenue.
  Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.

- Do not use # symbol, No. or Number as a prefix to a house, apt., route or PO box.

- Replace a period with a space.

For more information on Street Address, see Part 1, Attachment 3.

(6) **City**

0023 - The City (SEQ 0080) for the document filed from U.S. possessions, or Foreign Country (SEQ 0130) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

.02 Form 2350 (continued)

(7) **State**

0022 - State Abbreviation (SEQ 0090) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part 1, Attachment 4.

(8) **Zip Code**

0016 - Zip Code (SEQ 0100), for the document filed from U.S. possessions must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part 1, Attachment 4.

(9) **Primary/Spouse's PIN**

0304 - If form payment is for an extension, then Primary PIN Number (SEQ 0035) must be present and numeric.

- If Spouse's SSN is present and form payment is present, then Secondary PIN Number must be present.

- If preparer name is present, preparer signature date (SEQ 0355) must be present.

(10) **Foreign Address**

0306 - If the Address Indicator (SEQ 0150) is set to 3, then Foreign Street (SEQ 0110), Foreign City (SEQ 0120), Foreign Country (SEQ 0130), Postal Code (SEQ 0120) must be present and Street Address (SEQ 0070), City (SEQ 0080), State Abbreviation (SEQ 0090) and ZIP Code (SEQ 0100) must not be present. Zeroes in ZIP Code (SEQ 0100) are allowed).

(11) **Foreign Residence Qualification**

0321 - Date First Arrived in Foreign Country (SEQ 0220), Date Qualifying Period Begins (SEQ 0230), Date Qualifying Period Ends (SEQ 0240), Foreign Home Address (SEQ 0250), Return to US Date (SEQ 0260) must be present and valid.

Section 5 - Validation - Specific Forms

.03 Form 2688

(1) **Record Identification**

0003 - The Tax Period (Field 0005) must be "200512".

(2) **Taxpayer's or Spouse's Name**

0020 - Taxpayer's name (SEQ 0010) or spouse's name (SEQ 0040) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, hyphen(-), and less-than (<).
The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Taxpayer's or spouses last name. It cannot be preceded or followed by a space.

- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).

- Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)

- Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.

- **DO NOT ENTER DECEDENT NAMES IN TAXPAYER'S NAME - DECEDENT FORMS MAY NOT BE FILED ELECTRONICALLY.**

0033 - Names **CANNOT BE MORE THAN 35 CHARACTERS**.

0312 - If the Spouse SSN (SEQ 0060) on Form 2688 is significant, the Spouse's Name (SEQ 0040) must be present.

- If the Spouse SSN (SEQ 0060) on Form 2688 is NOT significant, the Spouse's Name (SEQ 0040) MUST NOT be present.

For more information on Name Line 1, see Part 1, Section 7.

.03 Form 2688 (continued)

(3) **Extension Date and Explanation**

0322 - Extension date (SEQ 0160) must be present and a valid date range.

0317 - There must be an explanation as to why extension is needed in the Explanation Field (SEQ 0180 through 0220).

(4) **Spouse SSN**

0314 - RESERVED

(5) **Street Address**

0007 - Street Address (SEQ 0070) for the document filed from U.S. or U.S. possessions, or Foreign Street Address (SEQ 0110) and Foreign City State or Province (SEQ 0120) for the document filed from foreign country must be alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).

- The first position or character entered must be alphabetic or numeric.

- Enter the house number and street, route number, post office box or box number.

- Words may be abbreviated, using the standard abbreviations in Part 1, Attachment 3 unless the word is a proper name.

- Enter one-half as 1/2, no spaces.

- Always add st, nd, rd or th to a numbered street or avenue.
  Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.

- Do not use # symbol, No. or Number as a prefix to a house, apt., route or PO box.

- Replace a period with a space.

For more information on Street Address, see Part 1, Attachment 3.

.03 Form 2688 (continued)

(6) **City**

0023 - The City (SEQ 0080) for the document filed from U.S. or U.S. possessions or Foreign Country (SEQ 0130) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

(7) **State**

0022 - State Abbreviation (SEQ 0090) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part 1, Attachment 3.

(8) **Zip Code**

0016 - Zip Code (SEQ 0100) must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part 1, Attachment 3.

(9) **Primary/Spouse's PIN**

0304 - The Primary PIN must be present and numeric if the payment is for an extension.

- If Spouse's SSN is present ad form payment is present, then Secondary PIN Number must be present.

- If preparer name is present, preparer signature date (SEQ 0305) must be present.

- No PIN is required if Other Than Taxpayer is present.

(10) **Foreign Address**

0306 - If the Address Indicator (SEQ 0150) is set to 3, then Foreign Street (SEQ 0110), Foreign City (SEQ 0120), Foreign Country (SEQ 0130), Postal Code (SEQ 130) must be present and Street Address (SEQ 0070), City (SEQ 0080), State Abbreviation (SEQ 0090) and ZIP Code (SEQ 0100) must not be present. Zeroes in ZIP Code (SEQ 0100) are allowed.

.03 Form 2688 (continued)

(11) **Filed Form 4868 For Auto Extension Check Box**

0319 - Filed Form 4868 Yes Check Box (SEQ 0230) must be checked.

- Filed Form 4868 No Check Box (SEQ 0240) must not be checked.

0329 - No Form 4868 on file at the IRS or the tax return (1040/A/EZ) has already been filed.

Section 5 - Validation - Specific Forms

.04 Form 4868

(1) **Record Identification**

0003 - The Tax Period (Field 0005) must be "200512".

(2) **Name Line 1**

0020 - Name Line 1 (SEQ 0030) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, ampersand (&), hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space.

- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).

- Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)

- Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.

0033 - Name Line 1 **CANNOT BE MORE THAN 35 CHARACTERS**.

0312 - If the Spouse SSN (SEQ 0100) on Form 4868 is significant, the Name Line 1 (SEQ 0030) must contain an ampersand.

- If the Spouse SSN (SEQ 0100) on Form 4868 is NOT significant, the Name Line 1 (SEQ 0030) CAN NOT contain an ampersand.

For more information on Name Line 1, see Part 1, Section 7.

(3) **Spouse SSN**

0314 - RESERVED

.04 Form 4868 (continued)

(4) **Street Address**

0007 - Street Address (SEQ 0040) for the document filed from U.S. or U.S. possessions, or Foreign Street Address (SEQ 0032) and Foreign City State or Province (SEQ 0034) for the document filed from foreign country must be alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).

- The first position or character entered must be alphabetic or numeric.

- Enter the house number and street, route number, post office box or box number.

- Words may be abbreviated, using the standard abbreviations in Part 1, Attachment 3 unless the word is a proper name.

- Enter one-half as 1/2, no spaces.

- Always add st, nd, rd or th to a numbered street or avenue. Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.

- Do not use # symbol, No. or Number as a prefix to a house, apt., route or PO box.

- Replace a period with a space.

For more information on Street Address, see Part 1, Attachment 3.

(5) **City**

0023 - The City (SEQ 0050) for the document filed from U.S. or U.S. possessions, or Foreign Country (SEQ 0036) for the document filed from foreign country must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

.04 Form 4868 (continued)

(6) **State**

0022 - State Abbreviation (SEQ 0060) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part 1, Attachment 3.

(7) **Zip Code**

0016 - Zip Code (SEQ 0070) must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part 1, Attachment 3.

(8) Foreign Address

0306 - If the Address Indicator (SEQ 0080) is set to 3, then Foreign Street (SEQ 0032), Foreign City (SEQ 0034), Foreign Country (SEQ 0036) must be present and Street Address (SEQ 0040), City (SEQ 0050), State Abbreviation (SEQ 0060) and ZIP Code (SEQ 0070) must not be present. (Zeroes in ZIP Code (SEQ 0070) are allowed).

Section 5 - Validation - Specific Forms

.05 Form 9465

(1) **Taxpayer's Name or Spouse Name**

0020 - Taxpayer's Name (SEQ 0010) can have no leading or consecutive embedded spaces. The only characters allowed are alpha, space, hyphen(-), and less-than (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space.

- All apostrophes (') and any other punctuation characters, except the hyphen (-), must be omitted from names and the alphabetic characters shifted to the left in their place (e.g., O'Shea = OSHEA).

- Numeric Characters in name components must be replaced by alphabetic Roman Numerals (e.g., Charles 3rd = CHARLES III)

- Enter a less-than symbol (<) after the Last Name only if a title suffix follows (e.g., "III", JR). Do not enter a space before or after any less-than; the less-than takes the place of a space.

0033 - Taxpayer's Name **CANNOT BE MORE THAN 35 CHARACTERS**.

If filing jointly, the Spouse Name (SEQ 0030) of Form 9465 must meet the same criteria.

For more information, see Part 1, Section 7, Name Line 1.

(2) **Street Address**

0007 - Street Address (SEQ 0050) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen(-), slash(\).

- The first position or character entered must be alphabetic or numeric.

- Enter the house number and street, route number, post office box or box number.

- Words may be abbreviated, using the standard abbreviations in Part 1, Attachment 3 unless the word is a proper name.

.05 Form 9465 (continued)

(2) **Street Address** (continued)

- Enter one-half as 1/2, no spaces.

- Always add st, nd, rd or th to a numbered street or avenue.
  Examples: 1 = 1ST; 2 = 2ND; 3 = 3RD, etc.

- Do not use # symbol, No. or Number as a prefix to a house, apt., route or PO box.

- Replace a period with a space.

For more information on Street Address, see Part 1, Attachment 3.

(3) **City**

0023 - The City field (SEQ 0070) must be present, left-justified and contain a minimum of three alpha characters, blank-filled when transmitted in fixed format. The City field **may not** contain consecutive **embedded** spaces. The only allowable characters are alphabet and spaces. DO NOT abbreviate city names.

(4) **State**

0022 - State Abbreviation (SEQ 0080) must be alphabetic and consistent with the standard state abbreviations issued by the Postal Service.

These abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for the state.

For more information on State Codes, see Part 1, Attachment 3.

(5) **Zip Code**

0016 - Zip Code (SEQ 0090) must be within the valid range for zip codes listed for that state and must not end in 00" (with the exception of 20500, the White House zip code).

For more information on Zip Codes, see Part 1, Attachment 3.

.05 Form 9465 (continued)

(6) **Foreign Address**

0306 - If the Address Indicator (SEQ 0095) is set to 3, then Foreign Street (SEQ 0082), Foreign City (SEQ 0084), Foreign Country (SEQ 0086), Postal Code (SEQ 0086) must be present and Street Address (SEQ 0050), City (SEQ 0070), State Abbreviation (SEQ 0080)and ZIP Code (SEQ 0090) must not be present. Zeroes in ZIP Code (SEQ 0090) are allowed.

(7) **Spouse Name Control**

0006 - If Spouse Name (SEQ 0030) is present, the Spouse Name Control (SEQ 0035) must be present and valid.

For more information on Name Controls, see Section 7.

(8) **Phone Number**

0318 - Either the Taxpayer's Home Phone Number (SEQ 0110) or Taxpayer's Work Number (SEQ 0130) or (SEQ 0155) must be present, 10/20 characters long and numeric.

(9) **Electronic Funds Withdrawal Information**

0396 - The Routing Transit Number (SEQ 0330), and Bank Account Number (SEQ 0340), must be present if taxpayer chooses monthly payments using the Electronic Funds Withdrawal Installment Agreement methods from the Checkings Account.

For more information on Electronic Funds Withdrawal Information, see Part 3, Attachment 1.

0167 - The **Monthly Payment Date** (SEQ 0310) must be present and in the range of 01 to 28.

0168 - The **Monthly Payment** (SEQ 0300) must be a minimum of $25.00.

0172 - The **Amount Owed** (SEQ 0280) CANNOT be greater than $25,000.

(10) **Primary/Spouse's PIN**

0304 - The Primary PIN must be present and numeric if the payment is for an extension.

- If Spouse's SSN is present and form payment is present, then Secondary PIN Number must be present.

Section 5 - Validation - Specific Forms

.06 Form Payment

(1) Record Identification

0030 - A Form Payment must be accompanied by Forms 4868 or 2350, if there is a payment.

- An Authentication record must be present with Form 56, 2350, 9465 and Form 4868 with a payment.

(2) Primary and Secondary SSN

0395 - The Primary SSN (SEQ 0010) must match with the Primary SSN (SEQ 0090) of Form 4868 or (SEQ 0030) of Form 2350.

- If the Secondary SSN (SEQ 0020) is present, it must match with the Spouse SSN (SEQ 0100) of Form 4868 or (SEQ 0060) of Form 2350.

(3) Routing Information

0396 - The Routing Transit Number (SEQ 0030) must be numeric, first two characters must be 01 through 12 or 21 through 32 and must be present on the Financial Organization Master File (FOMF).

- The Bank Account Number (SEQ 0040) must be 17 characters long and contains 0 to 9, A to Z and '-'.

- The Type of Account (0050) must be “1” for checking or “2” for savings.

(4) Amount of Tax Payment

0320 - Amount of Tax Payment (SEQ 0060) must be greater than zeroes.

- If Part 2 is present on Form 4868, the amount of tax payment on the Form Payment (SEQ 060) (Tax Type Code 4868E) must be equal to the amount on Form 4868, Line 7 (SEQ 0210).

- Form 2350, the Amount of Tax Payment on the Form Payment (SEQ 0060) and (Tax Type Code 2350E), must be equal to the amount on Form 2350, Line 5 (SEQ 0270).

.06 Form Payment (continued)

(5) **Tax Type Code**

0313 - The Tax Type Code of Form Payment (SEQ 0070) must be 4868E for extension payment attached to the Form 4868 and 2350E for extension payment attached to the Form 2350.

(6) **Requested Payment Date**

- Must be present and a valid date range.
- Request Payment Date (SEQ 0080)cannot be later than April 17, 2006 when a domestic payment is present.
- Requested Payment Date (SEQ 0080) cannot be later than June 15, 2006.

(7) **Phone Number**

0318 - The Taxpayer's Day Time Phone Number must be 10 characters long and numeric. It cannot be all zeroes.

(8) **Primary/or Spouse's PIN**

0304 - The Primary PIN must be present and numeric if the payment is for an extension.

- If Spouse's SSN is present and form payment is present, then Secondary PIN Number must be present.
- No PIN is required if Other Than Taxpayer is present.

Section 6 - Self-Select PIN for ETD Specifications

.01 IRS e-file Signature Authorization on Application for Extension of Time To File (Form 8878)

1. Form 8878, IRS e-file Signature Authorization on Application for Extension of Time To File, can be used to authorize an Electronic Return Originator to enter the taxpayer's self-select personal identification number (PIN) as the taxpayer's signature on electronically filed Forms 4868, 2688, and 2350. Form 8878 is provided as a convenience when the taxpayer is unavailable or unable to return to the office, or it is inconvenient for the taxpayer to personally sign the electronically prepared income tax return or document.

2. The practitioner will provide Form 8878 to the taxpayer along with a copy of the completed extension application personally or by U.S. mail, private delivery service, e-mail, or an Internet web site. Upon review of their extension application, the taxpayer(s) complete Part 2 of Form 8878 with their PIN, signature and date. The taxpayer must return the form to the ERO either personally, by U.S. mail, private delivery service, or FAX transmission. The ERO must retain the completed Form 8878 as instructed on the form.

3. Electronic Funds Withdrawals accompanying Form 4868 can be signed using the Practitioner PIN method. Jurat/Disclosure Version I should be used for this purpose. The taxpayer is required to complete a Form 8878 and check the appropriate box in Part 2 of Form 8878 to indicate if they will enter their own PIN or authorize the ERO to do so on their behalf. Part 3 of Form 8878 must always be completed by the ERO. Note that a signature is only required to authorize the withdrawal. There is no signature requirement for the Form 4868 itself.

   Tax Year 2005 Form 8878 and instructions will be available on the IRS web site, The Digital Daily, at www.irs.gov (click on "Forms and Pubs", then "Forms and Instructions"). The tax year 2005 form will be posted on the web site as soon as possible; however, it may not be available at the time this document is published.

4. An Exhibit of Form 8878 will be included in Publication 1345A, Filing Season Supplement for Authorized e-file Providers, Tax Year 2005.

Section 6 - Self-Select PIN for ETD Specifications

.02 Jurat/Disclosure Guidelines

1. Beginning Tax Year 2005, Form 8878 includes the Electronic Funds Withdrawal (EFW) consent language in Part 2 of the form. Many software products are designed to include Form 8878 (e.g. as required for Practitioner PIN method returns or documents). If Form 8878 is not used for an EFW document you must still provide EFW consent language to the taxpayer as shown Section 6.04, Electronic Funds Withdrawal Selections. When Form 8878 is used, the Electronic Funds Withdrawal statement is provided to the taxpayer in Part 2 of the form. A separate EFW statement does not have to be provided to the taxpayer. The jurats E, F, and G, displayed in this document still include a copy of the EFW statements, but they are not included when Form 8878 is used.

2. This section provides guidelines for the jurat/disclosure language that is to be included in software packages for stand-alone documents processed through the Electronic Transmitted Document (ETD) System.

3. In all instances, the appropriate jurat/disclosure text must be provided to taxpayers prior to the presentation of fields used to enter signature(s) (e.g. PIN) and related authentication information (e.g. Date of Birth and Adjusted Gross Income).

4. It is imperative that all taxpayers who use the Electronic Funds Withdrawal(EFW)feature are provided with the appropriate Electronic Funds Withdrawal statement for their review. Only the approved EFW text displayed in this publication is to be used. The approved EFW text (selection D2 or D3 for ETD documents) is displayed on the jurat exhibits, but is not required when EFW does not apply.

5. On-line software products shall provide the capability for taxpayers to view the jurat/disclosure statements on the input screen.

6. For authentication purposes, some jurat versions include entry fields for taxpayer and spouse adjusted gross income (AGI) amount from the prior year return. To minimize errors, it is suggested that software packages inform users that the AGI amount for each taxpayer must be the total AGI figure from the taxpayer's originally filed prior year income tax return and not an amount from an amended return or a math error correction. In most cases, both taxpayers filing a joint return will enter the same AGI amount.

7. If a taxpayer filed jointly with a different spouse in the previous year, they are to use the total AGI amount from the return filed with the ex-spouse. In this case the AGI amounts for each taxpayer may differ.

8. If a tax year 2005 tax return was not received and processed at IRS by December 18, 2005, enter "0" (zero) as the prior year AGI amount. In the event the return is rejected due to a mismatch of AGI, the return can e resubmitted using the actual AGI amount.

Section 6 – Self-Select PIN for ETD Specifications

.02 Jurat/Disclosure Guidelines

9. Software products intended for use by tax professionals may also provide the functionality to print a graphic equivalent of the jurat/disclosure statements for taxpayers to sign as an alternative to a screen display. A graphic equivalent may be appropriate when the taxpayer will not be present to review the completed return or document in the presence of the ERO, and has elected to authorize the ERO to enter the taxpayer(s) Self Select PIN(s).

10. The jurat/disclosure text selections and samples of the jurat/disclosure text for Codes E – I are included in Part 3 of this document. Use the guidelines below, and notes included with each text selection to determine appropriate jurat entry field format.

Jurat Entry Field Format Guidelines			
Field	**Length**	**Characters**	**Format/Notes**
Dates – (e.g. signature dates, Date of Birth)	Eight	All numeric	MMDDYYYY (must convert to YYYYMMDD for record layouts)
Taxpayer's PIN	Five	All numeric	Cannot be all zeroes
ERO or Paid Preparer PIN	Eleven	All numeric	First six positions = Electronic Filing Identification Number (EFIN); last five positions = self selected numerics
Money Fields	Twelve maximum	All numeric	Dollars ONLY, zero fill if no prior year AGI

11. The following table includes the valid Jurat Disclosure Codes for electronically filed Tax Year 2005 documents processed through the Electronic Transmitted Documents (ETD) System. The codes (e.g. C2,D2,T1) In the "Required Text" column identify the possible selections for each jurat/disclosure version.

Section 6 – Self-Select PIN for ETD Specifications

.03 Jurat/Disclosure Codes

Tax Year 2005 Jurat Disclosure Codes For Electronic Transmitted Documents (ETD) (Forms 4868, 9465, 2350, 2688, and 56)		
Code	Title/Conditions	**Required Text**
E	Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return	
	• Without electronic funds withdrawal (EFW)	C2
	• With electronic funds withdrawal *Note that the Consent to Disclosure language must always be presented to the taxpayers filing Form 4868, even when There is no Electronic Funds Withdrawal (EFW). In this situation the EFW paragraph and the taxpayer signature and authentication entries do not apply.*	C2,D2,T1
	Prepared by: taxpayer or Preparer/ERO Transmitted by: Transmitter or Preparer/ERO Signatures: • No taxpayer signature or PIN without EFW • Taxpayer Self Select PIN required with EFW	
F	Form 9465, Installment Agreement Request	
	• Without electronic funds withdrawal (EFW)	C2,T1
	• With electronic funds withdrawal	C2,D3,T1
	Prepared by: taxpayer or Preparer/ERO Transmitted by: Transmitter or Preparer/ERO Signatures: • Taxpayer signature(s) or PIN required on all Forms 9465.	
	Form 2350, Application for Extension of Time To File … or Form 2688, Application for Additional Time To File…	
	• Signed by taxpayer without electronic funds withdrawal (EFW)	P3,C2,T3
	• Signed by taxpayer with electronic funds withdrawal (EFW) (Form 2350 only)	P3,C2,D2,T1
	• Signed by Preparer Other Than Taxpayer without electronic funds withdrawal (EFW)	P3,C2,T4
	• Signed by Preparer Other Than Taxpayer with electronic funds withdrawal(EFW Form 2350 only)	
	Prepared by: Taxpayer or Preparer/ERO Transmitted by: Transmitter or Preparer/ERO Signatures: • Taxpayer Self-Select PIN • Preparer Other Than Taxpayer, up to 35 character name entry.	

H	Form 56, Notice concerning Fiduciary Relationship	
	• Signed by Fiduciary	C2,T7
	Prepared by: fiduciary or Preparer/ERO Transmitted by: Transmitter or Preparer/ERO Signatures: Fiduciary, up to 35 character name entry	

I	Form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return (Using Practitioner PIN Method)	
	• Requires taxpayer PIN for Electronic Funds Withdrawal Authorization	C2, T9
	• Requires ERO EFIN/PIN in Authentication Record • Form 8878 must be proposed.	
	Prepared by: Taxpayer of Preparer/ERO Transmitted by: Transmitter or Preparer/ERO Signatures: • Taxpayer PIN for Electronic Funds Withdrawal	

Section 6 - Self-Select PIN for ETD Specifications

.04 Jurat/Language Text Selections

This section identifies the various Perjury, Consent to Disclosure, and Electronic Funds Withdrawal (EFW) text selections (components) used to develop jurat language statements for electronic filing tax preparation software. The Consent to Disclosure statement must be included in all ETD Jurats. When Jurat E is used for Form 4868 filers when there is no Electronic Funds Withdrawal (EFW), only to the Consent to Disclosure text is displayed. The software shall provide the capability to incorporate these statements into the appropriate jurat text for presentation to taxpayer(s) for their review. Use the table above and the displays in this section to determine the appropriate components or building blocks to develop jurat statements for documents processed through the Electronic Transmitted Documents (ETD) system.

Perjury Statement

Selection P3 (ETD only)

Perjury Statement - use this selection when Electronically filing Form 2688 or 2350

Perjury Statement Under penalties of perjury, I declare that, 1) I have examined this form, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete; and if prepared by someone other than the taxpayer, 2) I am authorized to prepare this form.

Consent to Disclosure

Selection C2 (ETD only)

Consent to Disclosure - use this selection for forms and documents other than Form 1040 Series returns (e.g. Forms 4868, 2350, 2688, 9465 and 56)

Consent to Disclosure I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: 1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

Electronic Funds Withdrawal Selections

Note: Beginning Tax Year 2005, Form 8878 includes the Electronic Funds Withdrawal (EFW) consent language in Part 2 of the form. Many software products are designed to include Form 8878 (e.g. as required for Practitioner PIN method returns or documents). If Form 8878 is not used for an EFW document you must still provide EFW consent language to the taxpayer as shown in the exhibits below. The EFW statement in Part 2 of Form 8878 does not apply to Form 9465 filers.

Electronic Funds Withdrawal Selections (continued)

Selection D2 (ETD only)
Electronic Funds Withdrawal Consent for Forms 4868 and 2350 (Include statement only with Electronic Funds Withdrawal)

Electronic Funds Withdrawal Consent I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Selection D3 (ETD only)
Electronic Funds Withdrawal (EFW) Consent for Forms 9465 (Include statement only with Electronic Funds Withdrawal EFW statement in Form 8878 does not apply)

Electronic Funds Withdrawal Consent I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-829-8815 no later than 7 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

Taxpayer Signature Selections

Selection T1
Use this signature selection when filing one of the following:

- Form 4868 with an Electronic Funds Withdrawal (EFW)
- Form 2350 signed by the taxpayer with an Electronic Funds Withdrawal (EFW)
- All Forms 9465

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below. ---------- Taxpayer's PIN:_ _ _ _ _ Date: _ _ _ _ _ _ _ _ Taxpayer's Date of Birth: _ _ _ _ _ _ _ _ Taxpayer's Prior Year Adjusted Gross Income: _ _ _ _ _ _ _ _ _ _ _ Spouse's PIN: _ _ _ _ _ Spouse's Date of Birth: _ _ _ _ _ _ _ _ Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _ _ _ _ _ _ _

Selection T3 (ETD only)
Use this signature selection when filing Form 2350 or 2688 without an Electronic Funds Withdrawal (EFW) signed by the taxpayer using a Self Select PIN

I am signing this Form by entering my Self Select PIN below. ---------- Taxpayer's PIN: _ _ _ _ _ Date: _ _ _ _ _ _ _ _ Taxpayer's Date of Birth: _ _ _ _ _ _ _ _ Spouse's PIN: _ _ _ _ _ Spouse's Date of Birth: _ _ _ _ _ _ _ _

Section 6 – Self-Select PIN for ETD Specifications

.04 Jurat/Language Text Selections

Taxpayer Signature Selections (continued)

Selection T4 (ETD only)
Use this signature selection when filing a Form 2350 or 2688 signed by a Preparer Other Than the Taxpayer

I am signing this Form by entering my name and date below.

_____ _ _ _ _ _ _ _ _
Name of Preparer Other Than Taxpayer *(35 character limit)* Date

Selection T5 (ETD only)
Reserved – not available for Tax Year 2005

Selection T7 (ETD only)
(Use this signature selection for Form 56 fiduciary certification and signature.)

Fiduciary Certification and Signature
I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer identified on this form. I agree to retain a copy of any evidence required authorizing me to serve in this fiduciary capacity and to provide such evidence upon request.

I am signing this notice by entering my name and date below.

_____ _____ _ _ _ _ _ _ _ _
(Name of Fiduciary) *(35 character limit)* Title, if applicable *(20 character limit)* Date

Selection T9 (ETD only)
(Use this signature selection for Electronic Funds Withdrawal for Form 4868 filed using the Practitioner PIN method).

I am signing this Electronic Funds Withdrawal Consent by entering my PIN below.

Taxpayer's PIN: _ _ _ _ _ Date: _ _ _ _ _ _ _ _
Spouse's PIN: _ _ _ _ _

Section 6 - Self-Select PIN for ETD Specifications

.05 *e*-file Jurat/Disclosure Text - Codes E - I

Tax Year 2005 Jurat/Disclosure - Code E Text
Form 4868
(with or without Electronic Funds Withdrawal)

Consent to Disclosure
I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: 1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

If Electronic Funds Withdrawal applies, and Form 8878 is not used, also include the following Electronic Funds Withdrawal Consent and Signature:

Electronic Funds Withdrawal Consent
I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN:_ _ _ _ _ Date: _ _ _ _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income _ _ _ _ _ _ _ _
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _ _ _

Note: (See instructions in .03 and .04 regarding Jurat E when there is no Electronic Funds Withdrawal (EFW)).

Section 6 – Self-Select PIN for ETD Specifications

.05 *e-file* Jurat/Disclosure Text – Codes E - I

Tax Year 2005 Jurat/Disclosure – Code F Text
Form 9465
(with or without Electronic Funds Withdrawal)

Consent to Disclosure
I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: 1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

If Electronic Funds Withdrawal applies, also include the following Electronic Funds Withdrawal Consent and Signature:

Electronic Funds Withdrawal Consent
I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct deposit) entry to the financial institution account indicated for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-829-8815 no later than 7 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

The following section must be included on all Forms 9465.

I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.

Taxpayer's PIN:_ _ _ _ _ Date: _ _ _ _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income: _ _ _ _ _ _ _ _
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _ _ _

Note: Form 8878 Electronic Funds Withdrawal statement does not apply to Form 9465. Consent statement shown above must be included.

Section 6 - Self-Select PIN for ETD Specifications

.05 *e-file* Jurat/Disclosure Text - Codes E - I

Tax Year 2005 Jurat/Disclosure - Code G Text
Forms 2350 and 2688
(with or without Electronic Funds Withdrawal)

Perjury Statement
Under penalties of perjury, I declare that, 1) I have examined this return/form, including any accompanying statements and schedules and, to the best of my knowledge and belief, it is true, correct, and complete; and if prepared by someone other than the taxpayer, 2) I am authorized to prepare this form.

Consent to Disclosure
I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: 1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

***If application without Electronic Funds Withdrawal signed by taxpayer(s), include the following text:* I am signing this Form by entering my Self Select PIN below.**

Taxpayer's PIN:_ _ _ _ _ Date: _ _ _ _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _ _ _ _
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _ _ _ _

If application without Electronic Funds Withdrawal signed by Preparer Other Than taxpayer, include the following text:
I am signing this Form by entering my name and date below.

_____ Date: _ _ _ _ _ _ _ _
Name of Preparer Other Than Taxpayer *(35 character limit)*

Electronic Funds Withdrawal Consent *(include statement only if Electronic Funds Withdrawal payment, Form 2350, only) and Form 8878 is not used.*
I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my Federal taxes owed, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.

***If application with Electronic Funds Withdrawal signed by taxpayer(s), include the following text:* I am signing this Tax Return/Form and Electronic Funds Withdrawal Consent, if applicable, by entering my Self Select PIN below.**

Taxpayer's PIN: _ _ _ _ _ Date: _ _ _ _ _ _ _ _
Taxpayer's Date of Birth: _ _ _ _ _ _ _ _
Taxpayer's Prior Year Adjusted Gross Income: _ _ _ _ _ _ _
Spouse's PIN: _ _ _ _ _
Spouse's Date of Birth: _ _ _ _ _ _ _ _
Spouse's Prior Year Adjusted Gross Income: _ _ _ _ _ _ _

.05 *e-file* Jurat/Disclosure Text - Codes E - I

Tax Year 2005 Jurat/Disclosure - Code H Text
Form 56 Notice Concerning Fiduciary Relationship

Consent to Disclosure
I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: 1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

Fiduciary Certification and Signature
I certify that I have the authority to execute this notice concerning fiduciary relationship on behalf of the taxpayer identified on this form. I agree to retain a copy of any evidence required authorizing me to serve in this fiduciary capacity and to provide such evidence upon request.

I am signing this notice by entering my name and date below.

_____	_____	_ _ _ _ _ _ _
(Name of Fiduciary) *(35 character limit)*	Title, if applicable *(20 character limit)*	Date

Section 6 - Self-Select PIN for ETD Specifications

.05 *e-file* Jurat/Disclosure Text - Codes E - I

Tax Year 2005 Jurat/Disclosure - Code I Text
Form 4868 using Practitioner PIN method
(with Electronic Funds Withdrawal)
Form 8878 is required

Consent to Disclosure
I consent to allow my Intermediate Service Provider, transmitter, or Electronic Return Originator (ERO) to send this form to IRS and to receive the following information from IRS: 1) acknowledgment of receipt or reason for rejection of transmission, and 2) if delayed, reason for any delay in processing.

Electronic Funds Withdrawal Consent

I am signing this Electronic Funds Withdrawal Consent by entering my PIN below.

Taxpayer's PIN:_ _ _ _ _ Date: _ _ _ _ _ _ _ _
Spouse's PIN:_ _ _ _ _

Note: Form 8878 as revised for Tax Year 2005 must be completed for all Form 4868 filers using the Practitioner PIN method.

Section 7 - Record Layouts

ETD Record Layouts

Field Description Abbreviations

The following are abbreviations found in the Field Descriptions and their meanings to help describe the type of field:

```
A  - Alpha
AN - Alphanumeric
DT - Date
     YYYYMMDD - length = 8
     YYYYMM   - length = 6
N  - Numeric
R  - Ratio/Percentage
     (Exceptions in File Specifications, Part 1, Section 5)
```

Repeated Field Description Values

Literal values described in recurring fields will only be specified in the first occurrence. All subsequent occurrences will read as: 'See 1st Occ.'

Section 7 - Record Layouts

ETD TRANSMITTER RECORDS

The first two records on each file must be the TRANS records, which will contain the following (for this purpose, Transmitter is the firm transmitting directly to the IRS):

TRANS Record "A"

Field #	Identification	Length	Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record ID	6	Value "TRANAb"
0010	Employer Identification Number of Transmitter (EIN)	9	N
0020	Transmitter Name	35	AN
0030	Type Transmitter	16	Value = "Preparer's Agent" or "Preparer"
0040	Processing Site	1	"C" = Andover "E" = Austin "F" = Kansas City "G" = Philadelphia "H" = Fresno
0050	Transmission Date	8	YYYYMMDD
0060	Electronic Transmitter Identification Number	7	N (ETIN plus Transmitter's Use Code)
0070	Julian Day	3	N (DDD)
0080	Transmission Sequence for Julian Date in (0070)	2	N
0090	Acknowledgment Transmission Format	1	"A" = ASCII

TRANS Record "A" (continued)

Field #	Identification	Length	Description
0100	Record Type	1	"F" = fixed, "V" = variable length option
0110	Transmitter EFIN	6	N
0120	Filler	5	blank
0130	Reserved	1	blank
0140	Reserved	1	blank
0150	Reserved	6	blank
0160	Production Test Code	1	"P" for Production "T" for Test Data
0170	Transmission Type Code	1	"D" for ETD Practitioner "N" for ETD On-Line
0180	Reserved	1	IRS Use Only
	Record Terminus Character	1	Value "#"

Section 7 - Record Layouts

TRANS Record "B"

Field #	Identification	Length	Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record ID	6	"TRANBb"
0010	EIN of Transmitter	9	N
0020	Address	35	AN
0030	City, State, Zip Code	35	AN
0040	Area Code, Telephone Number	10	N
0050	Filler	16	blank
	Record Terminus Character	1	Value "#"

Section 7 - Record Layouts

Tax Document Identification

Each tax document must start with a byte count, start of record sentinel and Tax Document Record Identification (Fields 0000 thru 0006). Page 1 of the Tax Document must also contain Fields 0007 and 0008. The following fields describe the composition of the Record ID. Note: Do not enclose the record ID fields (the first 42 characters) in brackets.

Field #	Identification	Length	Description
	Byte Count, Page 1	4	(see form) for fixed "nnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record Id	6	Value “FRMbbb”.
0001	Document Type	6	Value “2350bb” or “2688bb” or 4868bb" or “9465bb” or "56bbbb".
0002	Page Number	5	Value "PG01b"
0003	Taxpayer Identification	9	N (Primary Social Security Number)
0004	Filler	1	blank
0005	Tax Period	6	Value "200512", YYYYMM
0006	Filler	1	blank

(Begin bracketing Field Numbers for Page 1 of the ETD Document when using variable format.)

0007	Document Sequence Number	16	N	(composed of)
	a. ETIN of Transmitter	5	N	
	b. Transmitter Use Field	2	N	
	c. Julian Day of Trans.	3	N	
	d. Transmittal Sequence No.	2	N	(01-99)
	e. Sequence Number of each tax document	4	N	(0001-9999)
0008	Declaration Control Number	14	N	(assigned by the ERO)
	a. Always "00"	2	N	
	b. EFIN of Originator	6	N	
	c. Batch Number	3	N	(000-999)
	d. Serial Number	2	N	(00-99)
	e. Year Digit	1	N	(“6”)

FORM 56

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1658" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		34	Value "FRMbbb56bbbbPG01b (9n)b200512b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Decedent's Name		35	AN. Allowable special characters are less than (<), hyphen (-) or space (see special instructions)
0020	Decedent'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)
0030	Identifying Number		9	N (No entry field)
0040	Decedent's SSN		9	N
0050	Decedent's Street Address		35	AN. Allowable special characters are space, slash and hyphen
0060	Decedent's City		22	A. Allowable special characters are space.
0070	Decedent's State Abbreviation		2	A. (Standard Postal State Abbreviations)

FORM 56

Field No.	Identification	Form Ref.	Length	Field Description
0080	Decedent's Zip Code		12	N (Left-justified)
0090	Foreign Street Address		35	AN. Allowable special characters are space, slash and hyphen
0100	Foreign City, State or Province, Postal Code		35	AN. Allowable special characters are space, slash and hyphen
0110	Foreign Country		22	A. Allowable special Characters are space
0120	Address Indicator		1	1 = APO/FPO, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0130	Fiduciary's Name		35	AN. Allowable special characters are hyphen (-) less than (<) or space (see special instructions)
0140	Fiduciary 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)
0150	Fiduciary's Street Address		35	AN. Allowable special characters are space, slash and hyphen
0160	Fiduciary's City		22	A. Allowable special characters are space.
0170	Fiduciary's State Abbreviation		2	A. (Standard Postal State Abbreviations)

FORM 56

Field No.	Identification	Form Ref.	Length	Field Description
0180	Fiduciary Zip Code		12	N (Left-justified)
0190	Foreign Street Address		35	AN. Allowable special characters are space, slash and hyphen
0200	Foreign City, State or Province, Postal Code		35	AN. Allowable special characters are space, slash and hyphen
0210	Foreign Country		22	A. Allowable special Characters are space
0220	Address Indicator		1	1 = APO/FPO, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0225	Fiduciary USA Phone No.		10	N or blank
0230	Fiduciary Foreign Phone No.		20	N or blank
0240	Will and Codicils or Order Checkbox	1a(1)	1	“X” or blank
0250	Date of Death	1a(2)	8	YYYYMMDD
0260	Court Order Checkbox	1b(1)	1	“X” or blank
0270	Date of Order	1b(2)	8	YYYYMMDD
0280	Valid Trust Instrument or Amendments Checkbox	1c	1	“X” or blank
0290	Other Checkbox	1d	1	“X” or blank
0300	Explanation of Other	1d	80	AN
0310	Type of Tax	2	40	AN
0320	Tax Form Number	3	4	N Value “1040”

FORM 56

Field No.	Identification	Form Ref.	Length	Field Description
0330	Year One	4	4	"YYYY" or blank
0332	Year Two	4	4	"YYYY" or blank
0334	Year Three	4	4	"YYYY" or blank
0340	Period One ending	4	8	"YYYYMMDD" or blank
0342	Period Two ending	4	8	"YYYYMMDD" or blank
0344	Period Three ending	4	8	"YYYYMMDD" or blank
0350	Estate Tax DOD	4	8	N (No entry field)
0351	Fiduciary Responsible for All Notices Checkbox	5	1	“X” or blank
0352	Fiduciary Responsible for Partial Notices Checkbox	6	1	“X” or blank
0353	Partial Tax form Number	6	4	N Value “1040”
0354	Partial Notice Year 1	6	4	"YYYY" or blank
0355	Partial Notice Year 2	6	4	"YYYY" or blank
0356	Partial Notice Year 3	6	4	"YYYY" or blank
0357	Partial Notice Period 1	6	8	"YYYYMMDD" or blank
0358	Partial Notice Period 2	6	8	"YYYYMMDD" or blank
0359	Partial Notice Period 3	6	8	"YYYYMMDD" or blank
0360	Total Revocation or Termination Checkbox	7	1	“X” or blank
0370	Court Order Revoking	7a	1	“X” or blank

FORM 56

Field No.	Identification	Form Ref.	Length	Field Description
0380	Cert. of Dissolution or Terminate Checkbox	7b	1	“X” or blank
0390	Other Checkbox	7c	1	“X” or blank
0400	Explanation of Other	7c	80	AN
0410	Partial Revocation of Earlier Notices Checkbox	8a	1	“X” or blank
0420	Grantee Name Partial Revocation	8b	35	AN. Allowable special characters are: less than (<), hyphen (-) or space (see special instructions)
0425	Grantee Date	8b	8	"YYYYMMDD" or blank
0430	Grantee Street Address	8b	35	AN. Allowable special characters are space, slash and hyphen
0440	Grantee City	8b	22	A. Allowable special characters are space.
0450	Grantee State Abbreviation	8b	2	A. (Standard Postal State Abbreviations)
0460	Grantee Zip Code	8b	12	N Left-justified)
0462	Grantee Foreign Street Address	8b	35	AN. Allowable special characters are space, slash and hyphen
0464	Foreign City State, Province Postal Code		35	AN. Allowable special characters are space, slash and hyphen
0466	Foreign Country		22	A. Allowable special characters are space

FORM 56

Field No.	Identification	Form Ref.	Length	Field Description
0468	Address Indicator		1	AN 1 = APO/FPO, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0470	New or Substitute Fiduciary for Revoking or Termn. Checkbox	9	1	"X" or blank
0480	Name New/Sub. Revoking 1	9	35	AN or blank
0482	Address New/Sub. Revoking 1	9	70	AN or blank
0485	Name New/Sub. Revoking 2	9	35	AN or blank
0487	Address New/Sub. Revoking 2	9	70	AN or blank
0490	Name New/Sub. Revoking 3	9	35	AN or blank
0492	Address New/Sub. Revoking 3	9	70	AN or blank
0500	Name of Court	9	35	AN or blank
0503	Type of Proceeding	9	35	AN. Allowable special characters are space, slash and hyphen
0508	Name of Agency	9	35	AN. Allowable special characters are space, slash and hyphen
0510	Date Proceedings Initiated		8	YYYYMMDD

FORM 56

Field No.	Identification	Form Ref.	Length	Field Description
0520	Court Street Address		35	AN. Allowable special characters are space, slash and hyphen
0530	Docket Number		18	AN
0540	City		22	A. Allowable special characters are space
0550	State Abbreviation		2	A.(Standard Postal State Abbreviations)
0560	Zip Code		12	N (Left-justified)
0570	Date		8	YYYYMMDD
0580	Time AM or PM		10	AN
0590	Place of Other		10	AN
0610	Fiduciary PIN		35	AN
0620	Title of Fiduciary		20	AN
0630	Fiduciary Signed Date		8	N (YYYYMMDD)
	Record Terminus Character		1	Value "#"

FORM 2350

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0816" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		34	Value "FRMbbb2350bbPG01b (9n)b200512b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Taxpayer’s Name		35	AN. Allowable special characters are: hyphen (-) less than (<) or space see (see special instructions).
0020	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)
0030	Taxpayer’s SSN		9	N
0040	Spouse’s Name		35	AN. Allowable special characters are: less than (<), hyphen (-) or space (see special instructions)

FORM 2350

Field No.	Identification	Form Ref.	Length	Field Description
0050	Spouse'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)
0060	Spouse's SSN		9	N or blank
0070	Street Address		35	AN. Allowable special characters are space, slash and hyphen
0080	City		22	A. Allowable special characters are space.
0090	State Abbreviation		2	A. (Standard Postal State Abbreviations)
0100	Zip Code		12	N (Left-justified)
0110	Foreign Street Address		35	AN. Allowable special characters are space, slash and hyphen
0120	Foreign City, State, Province, Postal Code		35	AN. Allowable special characters are space, slash and hyphen
0130	Foreign Country		22	A. Allowable special Characters are space
0150	Address Indicator		1	1 = APO/FPO 2 = Stateside Military Address 3 = Foreign Address, or blank
0160	Extension Date	1	8	YYYYMMDD
0170	Other Tax Year Date	1	8	YYYYMMDD

FORM 2350

Field No.	Identification	Form Ref.	Length	Field Description
0180	Previously Granted Extension (Yes Box)	2	1	"X" or blank
0190	Previously Granted Extension (No Box)	2	1	"X" or blank
0200	Need Add'l Time To Allocate Moving Exp (Yes Box)	3	1	"X" or blank
0210	Need Add'l Time To Allocate Moving Exp (No Box)	3	1	"X" or blank
0220	Date First Arrived in Foreign Country	4a	8	YYYYMMDD
0230	Date Qualifying Period Begins	4b	8	YYYYMMDD
0240	Date Qualifying Period Ends	4b	8	YYYYMMDD
0250	Foreign Home Address	4c	35	AN
0260	Return to US Date	4d	8	YYYYMMDD
0270	Amount of Income Tax Paid With This Form	5	12	N or Blank

FORM 2350

Field No.	Identification	Form Ref.	Length	Field Description
0330	Taxpayer's PIN Number		5	N or blank
0340	Spouse's PIN Number		5	N or blank
0350	Name of Preparer Other than Taxpayer		35	AN. Preparer's name allowable special characters are: space, less than (<) or hyphen (-).
0355	Preparer Signature Date		8	N or blank
0360	Explain Signature		80	AN or blank
0370	Taxpayer's Name (If Joint Give Spouse's Name)		35	AN. Taxpayer's name allowable special characters are: space, less than (<),hyphen (-) and ampersand (&).
0380	Agent's Name		35	AN. Agent's name allowable special characters are: space, less than (<), hyphen (-) and ampersand (&).
0390	Foreign Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0400	Foreign City, State, Province, Postal Code		35	AN. Allowable special characters are space, slash and hyphen.

FORM 2350

Field No.	Identification	Form Ref.	Length	Field Description
0410	Foreign Country		22	AN. Allowable special Characters are space.
0430	Street Address		35	AN. Allowable special characters are space, slash and hyphen
0440	City		22	A. Allowable special characters are space.
0450	State Abbreviation		2	A. (Standard Postal State Abbreviations)
0460	Zip Code		12	N (Left-justified)
0470	Taxpayer’s SSN		9	N
0480	Spouse's SSN		9	N or Blank

Record Terminus Character 1 Value "#"

FORM 2688

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1135" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		34	Value "FRMbbb2688bbPG01b (9n)b200512b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Taxpayer’s Name		35	AN. Allowable special characters are: hyphen (-), less than (<) or space (see special instructions).
0020	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)
0030	Taxpayer’s SSN		9	N
0040	Spouse’s Name		35	AN. Allowable special characters are: hyphen (-), less than (<), slash (/), comma (,) and space.

FORM 2688

Field No.	Identification	Form Ref.	Length	Field Description
0050	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Spouse's SSN		9	N or Blank
0070	Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0080	City		22	A. Allowable special character is space.
0090	State Abbreviation		2	A. (Standard Postal State Abbreviations).
0100	Zip Code		12	N (Left-justified).
0110	Foreign Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0120	Foreign City, State, Province, Postal Code		35	AN. Allowable special character are space, slash, hyphen.
0130	Foreign Country		22	A. Allowable special character is space
0150	Address Indicator		1	1 = APO/FPO 2 = Stateside Military Address 3 = Foreign Address, or blank

FORM 2688

Field No.	Identification	Form Ref.	Length	Field Description
0160	Extension Date	1a	8	YYYYMMDD
0170	Other Tax Year Date	1b	8	YYYYMMDD
0180	Explain Why Ext. Is Needed (1)	2	80	AN or blank
0190	Explain Why Ext. Is Needed (2)	2	80	AN or blank
0200	Explain Why Ext. Is Needed (3)	2	80	AN or blank
0210	Explain Why Ext. Is needed (4)	2	80	AN or blank
0220	Explain Why Ext. Is Needed (5)	2	80	AN or blank
0230	Filed Form 4868 for Auto Extension YES CKBX	3	1	"X" or blank
0240	Filed Form 4868 For Auto Extension NO CKBX	3	1	"X" or blank
0280	Taxpayer's PIN Number		5	N or blank
0290	Spouse's PIN Number (Joint give spouse)		5	N or blank Allowable special characters are: space, hyphen (-), less than (<) and ampersand (&)

FORM 2688

Field No.	Identification	Form Ref.	Length	Field Description
0300	Name of Preparer Other Than Taxpayer		35	AN. Preparer's name allowable special characters are: space, hyphen (-), less than (<) and ampersand (&).
0305	Preparer Signature Date		8	N or blank
0310	Explain Signature		80	AN or blank
0320	Taxpayer's Name (If joint give Spouse’s name)		35	AN. Taxpayer's name
0330	Agent's Name		35	AN. Agent's name allowable special characters are: space, hyphen (-), less than (<) and ampersand (&).
0340	Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0350	City		22	A. Allowable special character is space.
0360	State		2	A. (Standard Postal State Abbreviations)
0370	Zip Code		12	N (Left-justified)
0380	Foreign Street Address		35	AN. Allowable special characters are space, slash, hyphen.

FORM 2688

Field No.	Identification	Form Ref.	Length	Field Description
0390	Foreign City, State, Province, Postal Code		35	AN. Allowable special character are space, slash, hyphen.
0400	Foreign Country		22	A. Allowable special character is space.
0430	Primary SSN	N	9	N
0440	Spouse's SSN	N	9	N or Blank
	Record Terminus Character		1	Value "#"

FORM 4868

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0347" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		34	Value "FRMbbb4868bbPG01b (9n)b200512b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0020	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0030	Name Line 1	1	35	AN. Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma(,) and space (see special instruction)
0032	Foreign Street Address		35	AN. Allowable special characters are: space, slash(/), hyphen (-).

FORM 4868

Field No.	Identification	Form Ref.	Length	Field Description
0034	Foreign City, State or Province, Postal Code		35	AN. Allowable special characters are: space, slash (/) and hyphen (-).
0036	Foreign Country		22	A. Allowable special character is space
0040	Street Address	1	35	AN. Allowable special characters are: alpha, ampersand(&), hyphen(-), and slash(/).
0050	City	1	22	AN. Allowable special character is space
0060	State Abbreviation	1	2	A (Standard Postal Abbreviations)
0070	Zip Code	1	12	N (left-justified)
0080	Address Indicator		1	1 = APO/FPO Address 2 = Stateside Military Address 3 = Foreign Address, or blank
0090	Primary SSN	2	9	N
0100	Spouse SSN	3	9	N or blank
0120	Total Tax Liability	4	12	N
0130	Total Payments	5	12	N
0140	Balance Due Amount	6	12	N

FORM 4868

Field No.	Identification	Form Ref.	Length	Field Description
0150	Amount Taxpayer is Paying	7	12	N
0160	Taxpayer Abroad	8	1	A “X” or blank
	Record Terminus Character		1	Value "#"

FORM 9465

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0720" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		34	Value "FRMbbb9465bbPG01b (9n)b200512b"
0007	Document Sequence Number		16	Numeric
0008	Declaration Control Number		14	Numeric
0010	Taxpayer's Name	1	35	AN. Allowable special characters are: hyphen (-) or space. (see special instructions)
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)

FORM 9465

Field No.	Identification	Form Ref.	Length	Field Description
0040	Spouse SSN	1	9	N or blank
0050	Taxpayer Street Address	1	35	AN. Allowable characters are: alpha, ampersand(&), hyphen(-), slash(/),and spaces
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 Abbreviations)
0082	Foreign Street Address		35	AN. Allowable special characters are space, slash, hyphen.
0084	Foreign City, State Or Province, Postal Code		35	AN. Allowable special character are space, slash, hyphen.
0086	Foreign Country		22	AN. Allowable special character is space.
0090	Zip Code	1	12	N (left-justified)
0095	Address Indicator		1	1 = APO/FPO Address 2 = Stateside Military Address 3 = Foreign Address, or blank
0100	New Address	2	1	"X" or blank
0110	Taxpayer's Home Phone Number	3	10	N

FORM 9465

Field No.	Identification	Form Ref.	Length	Field Description
0120	Best Time to Call	3	10	AN
0130	Work Phone Number	4	10	N
0140	Phone Extension	4	4	N or blank
0150	Best Time to Call	4	10	AN
0155	Foreign Phone Number		20	N or blank
0160	Taxpayer's Bank Name or Financial Inst. Name	5	35	N. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space
0170	Financial Institution Address	5	35	AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space
0180	City	5	22	A. Allowable special character is space
0190	State Abbreviation	5	2	A (Standard Postal 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's Address	6	35	AN. Allowable special characters are: ampersand, hyphen, slash, comma, plus, percent and space

FORM 9465

Field No.	Identification	Form Ref.	Length	Field Description
0230	Employer's City	6	22	A. Allowable special character is space.
0240	Employer's State	6	2	A (Standard Postal Abbreviations)
0250	Employer's Zip Code	6	12	N (left-justified)
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 hyphen or blank)
0380	Taxpayer's PIN Number		5	N or blank
0390	Taxpayer Signature Date		8	YYYYMMDD

FORM 9465

Field No.	Identification	Form Ref.	Length	Field Description
0400	Spouse's PIN Number		5	N or blank
0410	Spouse Signature Date		8	YYYYMMDD
	Record Terminus Character		1	Value "#"

Attached Form Record Identification

Each attached form must start with a byte count, start of record sentinel and Record Identification (Fields 0000 thru 0005). The following fields describe the composition of the Record ID. Note: Do not enclose the record ID fields (the first 42 characters) in brackets.

Field #	Identification	Length	Description
	Byte Count, Page 1	4	(see record) for fixed "nnnn" for variable
	Start of Record Sentinel	4	Value "****"
0000	Record Id Type	6	Value “FRMbbb” or "ATHbbb".
0001	Form Number	6	Value “PMTbbb" or blank.
0002	Page Number	5	Value "PG01b"
0003	Taxpayer Identification	9	N (Primary Social Security Number)
0004	Filler	1	Blank
0005	Occurrence Number	7	Value "0000001 - 0000003"

(Begin bracketing Field Numbers Starting with Field # 0010 for variable record.)

Record Terminus Character	1	Value "#"

FORM PAYMENT

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0123" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		34	Value "FRMbbbPMTbbbPG01b (9n)b(7n)" [(9n) = Primary SSN (7n) = Occurrence Number (0000001)
0010	Primary SSN		9	N
0020	Secondary SSN		9	N
0030	Routing Transit Number		9	N
0040	Bank Account Number		17	AN (including hyphens or blank)
0050	Type of Account		1	“1” = Checking “2” = Savings
0060	Amount of Tax Payment		12	N (positive only)
0070	Tax Type Code		5	AN, Values: “4868E” = Form 4868 "2350E" = Form 2350
0080	Requested Payment Date		8	YYYYMMDD
0090	Taxpayer’s Day Time Phone Number		10	N
	Record Terminus Character		1	Value “#”

AUTHENTICATION

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0285" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		34	Value "ATHbbb(6b)PG01b (9n)b(7n)" [(6b) = 6 Blanks (9n) = Primary SSN (7n) = 0000001
0008	PIN Type Code		1	P = Practitioner S = Self-Select Practitioner O = Self-Select - On-line
0010	Primary Date of Birth		8	YYYYMMDD
0020	Primary Prior Year Adjusted Gross Income		12	N
0035	Primary Taxpayer Signature		5	N (PIN)
0040	Spouse Date of Birth		8	YYYYMMDD
0050	Spouse Prior Year Adjusted Gross Income		12	N
0065	Spouse Signature		5	N (PIN)
0070	Signature Date		8	YYYYMMDD

AUTHENTICATION

Field No.	Identification	Form Ref.	Length	Field Description
0075	Jurat/Disclosure Code		1	E = Form 4868, w/wo EFW F = Form 9465 G = Form 2350/2688 Self Select PIN H = Form 56 I = Practitioner PIN Form 4868 w/EFW
0080	PIN Authorization Code		1	1 = Taxpayer Entered PIN 2 = ERO entered Primary PIN 3 = ERO entered Spouse PIN 4 = ERO entered both PINs
0090	ERO EFIN/PIN		11	N
0100	Signature of Preparer Other Than Taxpayer (Form 2350 and Form 2688)		35	AN
0110	Signature Explanation (Form 2350 and Form 2688)		80	AN
0120	Fiduciary PIN (Form 56)		35	N
0130	Fiduciary Title (Form 56)		20	AN
	Record Terminus Character		1	Value "#"

Note: The fields for the Primary and Spouse Self-select PINs are in the document record.

SUMMARY RECORD

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0316" for fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record Id		6	Value "SUMbbb"
0001	Filler		11	blanks
0002	Social Security Number		9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003	Filler		8	blank
0010	Electronic Document Originator Name		35	AN
0020	EFIN of Originator		6	N
0030	Intermediate Service Provider EFIN/SBIN		6	AN or blank
0040	Number of Logical Tax Document (including summary)		6	N (Maximum = 009999)
0050	Reserve		2	blank
0055	Reserve		2	blank
0060	Reserve		2	blank
0063	Reserve		2	blank
0070	Reserve		2	blank
0075	Reserve		2	blank

SUMMARY RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0080	Reserve		3	blank
0090	Number of Form Payment		4	N(0000-0999) (Occurrences of 'FRMb')
0100	Reserve		5	blank
0110	Reserve		2	blank
0105	Reserve		1	blank
0120	Reserve		2	blank
0130	Reserve		2	blank
0133	Reserve		5	blank
0135	Reserve		5	blank
0140	Reserve		1	blank
0150	Reserve		1	blank
0160	Reserve		1	blank
0170	Reserve		1	blank
0180	Reserve		1	blank
0185	Reserve		1	blank
0188	Reserve		1	blank
0189	Reserve		1	blank
0190	Reserve		39	blank

SUMMARY RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0195	Reserve		50	blank
0200	Reserve		8	blank
0210	Reserve		6	blank
0215	Reserve		2	blank
0217	Reserve		9	blank
0219	Reserve		17	blank
0220	Reserve		1	blank
0230	Software I.D. Number		8	N
0240	Software Version Identifier		15	AN
0250	Reserved		2	blank
0260	Electronic Postmark Date		8	YYYYMMDD or blanks (YYYY = 2005)
0270	Electronic Postmark Time		4	HHMM or blanks (HH=00-23, MM=00-59)
0280	Electronic Postmark Time Zone		1	E = Eastern Time Zone, C = Central Time Zone, G = Greenwich Mean Time Zone, M = Mountain Time Zone, P = Pacific Time Zone, A = Alaskan Time Zone, H = Hawaiian Time Zone, or blank
0285	Reserve		1	blank
	Record Terminus Character		1	Value "#"

ETD RECAP RECORD

Field No.	Identification	Length	Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record Id	6	Value "RECAPb"
0010	Reserve	8	blank
0020	Reserve	6	blank
0030	Total ETD Document Count	6	Numeric, Range 000001 - 999999
0040	Electronic Transmitter Identification Number	7	Numeric (includes Transmitter's Use Code)
0050	Julian Day of Transmission	3	Numeric (DDD)
0060	Transmission Sequence Number for Julian Day in (0050)	2	Numeric
0070	Total ETD Documents Accepted	6	Numeric
0080	Reserve	6	blank
0090	Total ETD Documents Rejected	6	Numeric
0100	Reserve	6	blank
0110	Reserve	6	blank
0120	IRS Computed ETD Document Count	6	Numeric
0130	Reserved	6	Numeric
0135	Reserved	6	Numeric

ETD RECAP RECORD

Field No.	Identification	Length	Description
0137	Filler	5	Numeric
0140	Reserved for IRS Use Only	20	Alpha-Numeric
	Record Terminus Character	1	Value "#"

Note: ETD Document Counts are for Forms 56, 2350, 2688, 4868 and 9465. The Payment Form is considered an attachment **(DO NOT INCLUDE FORM PAYMENT IN YOUR COUNT)** as described in Part 3, Section 7, Attached Form Identification.

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ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0003	o	The Tax Period must be "200512".	20, 24, 27, 31
0004	o	The Primary SSN must be numeric, cannot be all blanks nor all zeros nor all nines AND must be within the valid range of SSNs/ITINs. See Part 1, Attachment 9 for the valid range of SSN and ITIN.	11, 19
	o	The Primary Social Security Number (P-SSN) (Field 0003 of the Record Id) must be numeric.	
	o	The Primary SSN (P-SSN) (Field 0003 of the Record ID) must match the Primary SSN of the Form.	
	o	The Form 4868 Primary SSN (SEQ 0090) is a required field.	
	o	The Form 9465 Primary SSN (SEQ 0020) is a required field.	
	o	The Form 2350 Primary SSN (SEQ 0030) is a required field.	
	o	The Form 2688 Primary SSN (SEQ 0030) is a required field.	
	o	The Form payment Primary SSN (SEQ 0010) is a required field.	
	o	The SSN of the Summary record (Field 0002) must be numeric.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	PAGE
0006	o The Primary Name Control and the Spouse Name Ctrl must not contain leading or embedded spaces. The two leftmost positions must be alpha. Only an alpha, hyphen and space are allowed.	19, 36
	o The Form 4868 Primary Name Control (SEQ 0010) is a required field.	
	o The Form 9465 Primary Name Control (SEQ 0015) is a required field.	
	o The Form 2350 Taxpayer's Name Control (SEQ 0020) is a required field.	
	o The Form 2688 Taxpayer's Name Control (SEQ 0020) is a required field.	
	o The Form 9465 Spouse Name Control (SEQ 0035) is a required field when the Form 9465 Spouse Name (SEQ 0030) is present. It must meet the same criteria for validation as the Primary Name Control.	
	See Section 7 for examples of name controls.	
0007	o Street Address (Form 9465 SEQ 0050, Form 2350 SEQ 0070, Form 2688 SEQ 0070, Form 4868 SEQ 0040) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).	20, 25, 28, 32, 34
	o Foreign Street Address (Form 2350 SEQ 0110, Form 2688 SEQ 0110, Form 4868 SEQ 0032) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).	
	o Foreign City State or Province (Form 2350 SEQ 0120, Form 2688 SEQ 0120, Form 4868 SEQ 0034) is alphanumeric and can have no leading or consecutive embedded spaces. The only special characters allowed are space, hyphen (-) and slash (/).	
	o The first position or character entered in the Street Address must be alphabetic or numeric.	
	o Street Address (Form 9465 SEQ 0050) is a required field.	
	o See Part 1, Attachment 3 for more information on Street Address.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0010	o	All alphanumeric fields must contain the type of data specified under the columnar heading "Field Description" in Record Layouts. All alphanumeric fields must be left-justified and blank-filled unless otherwise specified.	11
	o	Significant money fields must be right-justified and zero-filled. Money fields must be whole dollars (no cents).	
	o	Significant date fields with a length of eight positions must contain eight numeric characters in YYYYMMDD format. Significant date fields with a length of six positions must contain six numeric characters in YYYYMM format when transmitted in variable or fixed format.	
	o	The PIN must be numeric and greater than zeros.	
0014	o	This reject code is set for fields which are defined in Part 3, Section 7 Record Layouts as "NO ENTRY".	12
0016	o	Zip Code (Form 9465 SEQ 0090, Form 2350 SEQ 0100, Form 2688 SEQ 0100, Form 4868 SEQ 0070) must be within the valid range of zip codes listed for that state and must not end in "00", with the exception of 20500 (the White House Zip Code).	22, 26, 29, 33, 35
	o	Zip Code (Form 9465 SEQ 0090) is a required field.	
	o	See Part 1, Attachment 3 for more information on Zip Code.	
0020	o	Name Line 1 (Form 4868 SEQ 0030) or Taxpayer's Name (Forms 56, 2350, 2688 and 9465 SEQ 0010) cannot have leading or consecutive embedded spaces. The only characters allowed are alpha, space, ampersand (&), hyphen (-) and less-than sign (<). The leftmost position must be alpha. The less-than sign replaces the intervening space to identify the Primary Taxpayer's last name. It cannot be preceded or followed by a space. Do not enter a space before or after any less-than sign; the less-than sign takes the place of a space. Note: The Taxpayer's Name for forms 56, 2350, 2688 and 9465 cannot have ampersand (&).	20, 24 27, 31, 34
	o	If Spouse Name for Form 9465 (SEQ 0030), Form 2350 (SEQ 0040) and Form 2688 (SEQ 0040) is present, it must meet the same criteria for validation as Taxpayer's Name.	
	o	The Name Line 1 (Form 4868 SEQ 0030) is a required field.	
	o	Taxpayer's Name for Forms 56 and 9465 (SEQ 0010), Form 2350 (SEQ 0010) and Form 2688 (SEQ 0010) is a required field.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0022	o	State Abbreviation (Form 9465 SEQ 0080, Form 2350 SEQ 0090, Form 2688 SEQ 0090, Form 4868 SEQ 0060) must be alpha and consistent with the standard state abbreviations issued by the Postal Service.	21, 26, 29, 35
	o	State Abbreviation (Form 9465 SEQ 0080) is a required field.	
	o	See Part 1, Attachment 3 for more information on State Abbreviations.	
0023	o	The City (Form 9465 SEQ 0070, Form 2350 SEQ 0080, Form 2688 SEQ 0080, Form 4868 SEQ 0050) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.	21, 25, 29, 33, 35
	o	The Foreign Country (Form 2350 SEQ 0120, Form 2688 SEQ 0120, Form 4868 SEQ 0036) must be present, left-justified and contain a minimum of three alpha characters, blank filled when transmitted in fixed format.	
	o	City may not contain consecutive, embedded spaces. Only alphabetic characters and spaces are valid. DO NOT abbreviate cities.	
	o	The City (Form 9465 SEQ 0070) is a required field.	
0027	o	The Electronic Document Originator Name (Field 0010) must be present in the Summary Record.	12
	o	The EFIN of the Originator (Field 0020) must be present in the Summary Record AND be equal to the EFIN in the DCN of the ETD Document.	
0028	o	The Two Digit Electronic Filing Identification Number (EFIN) Prefix Codes in the EFIN of the Originator in the Document Record must be valid. An "out of service center" Two Digit Electronic Filing Identification Number (EFIN) Prefix Codes is permitted when Processing Site equals "G" (Philadelphia) and at one of the following is present: Forms 56, 2350, 2688, 4868, 9465, and address indicator of the Form equal to "3" or State Abbreviation is a U.S. Possession. See Part 1, Attachment 8 for a list of Two Digit Electronic Filing Identification Number (EFIN) Prefix Codes.	12

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0030	o	A Form Payment must be accompanied by Forms 4868 or 2350, if there is a payment.	12, 37
	o	An Authentication record must be present with Form 56, 2350, 9465 and Form 4868 with a payment.	
0031	o	The Document Sequence Number must be numeric.	12
0032	o	The Declaration Control Number must be numeric.	12
0033	o	Fields on a record must NOT be longer than specified in Section 7 Record Layouts.	12
0034	o	For each record, significant data must be present following the Record ID.	12
0035	o	Sequence Numbers of fields for each record must be in ascending order and valid for that tax document.	12
0044	o	The incoming record has an invalid RECORD ID. The Form is invalid for Electronic Transmitted Documents, or the page number is incorrect or duplicated.	12
0045	o	The number of occurrences for tax documents cannot exceed the number specified in Part 3, Attachment 2.	13
		The format and content of the record identification information Record Id) which begins each type of record must be exactly as presented in the input specifications.	
0060	o	The Document Sequence Number (DSN) must be in ascending numerical sequence within a transmission. However, the DSN does not have to be consecutive.	13
0061	o	The Declaration Control Number must be in ascending numerical sequence within the transmission. However, the DCN does not have to be consecutive.	13
0062	o	The first two digits of the Declaration Control Number must be zeros.	13
0064	o	The Year Digit of the DCN must be “6”.	13
0071	o	If present, the Spouse SSN must be all numeric, cannot be all zeros, nor all nines; must be within the valid range of SSNs/ITINs and must not equal the Primary SSN.	13
		(See Part 1, Attachment 9 for the valid range of SSN/ITIN).	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0167	o	Form 9465 Monthly Payment Date (SEQ 0310) must be present and within the range of 01 to 28.	36
0168	o	Form 9465 Monthly Payment (SEQ 0300) must be $25.00 or more.	36
0172	o	Form 9465 Amount Owed (SEQ 0280) CANNOT be greater than $25,000.	36
0304	o	If Form Payment is for an extension payment the primary PIN (SEQ 0035) must be present and numeric.	36, 38
	o	If Spouse's SSN is present and Form Payment is present, the spouse's PIN must be present.	
	o	The Primary PIN number must be present for Form 2350(SEQ 0330), Form 9465 (SEQ 380), Form 2688 (SEQ 0280) unless Other Than Taxpayer (SEQ 0300) is present.	
		If preparer name is present, preparer signature date (SEQs 0305, or 0355) must be present.	
0305	o	Agent's name (if applicable) cannot be used as return label without taxpayer's name for Forms 2350 and 2688.	
0306	o	For return label for Form 2350, agent Name (SEQ 0380) cannot be present without taxpayer's name (SEQ 0370).	13, 22, 26, 33
	o	For return label for Form 2688, agent Name (SEQ 0320) cannot be present without taxpayer's name (SEQ 0310).	
	o	For the extensions filed from foreign country (excluding U.S. possessions), address indicator (Form 56 SEQ 0220, Form 2350 SEQ 0150, Form 2688 SEQ 0150, Form 4868 SEQ 0080, and Form 9465 SEQ 0095) must be set to 3 and the domestic address fields must be blank and Foreign Address fields must be filled.	
0310	o	Forms 4868 and 2350 must be received no later than April 17, 2006 or April 22, 2006 in the case of corrected forms.	13
0311	o	Form 2688 must be received no later than August 15, 2006 or August 20, 2006 in the case of retransmitted forms.	14
	o	Foreign Forms 4868 and 2350 must be received no later than June 15, 2006 in the case of retransmitted for June 20, 2006.	

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0312	o	If the Spouse SSN (SEQ 0100) on Form 4868 is present, the Name Line 1 (SEQ 0030) must contain an ampersand.	24, 27, 32
	o	If the Name Line 1 (SEQ 0030) contains an ampersand, the Spouse SSN (SEQ 0100) must be present.	
	o	If the Spouse SSN (SEQ 0060) on Form 2350 or Form 2688 is present, Spouse name (SEQ 0040) must be present.	
	o	If the Spouse SSN (SEQ 0060) on Form 2350 or Form 2688 is not present, Spouse name (SEQ 0040) must not be present.	
0313	o	The Tax Type Code of Form Payment (SEQ 0070) must be "4868E" for extension payment attached to the Form 4868 and 2350E for Extension payment attached to the Form 2350.	38
	o	The Tax Type Code of Form Payment (SEQ 0070) is a required Field.	
	o	Only one Tax Type Code of Form Payment (SEQ 0070) can be present on each Form 4868.	
0315	o	The Primary SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.	14
0316	o	The Spouse SSN and the Name Control for the tax document must match the corresponding data in the IRS Master File.	14
0317	o	One of any Explain Why Ext. is Needed on Form 2688 (SEQ 0180 through SEQ 0220) must be present.	28
0318	o	The Form 56 either the Fiduciary's USA Phone No. (SEQ 0225) or Fiduciary's Foreign Phone No. (SEQ 230) must be present and numeric. It cannot be all zeroes.	22, 36, 38
	o	The Form 9465 either the Taxpayer's Home Phone (SEQ 0110) or Taxpayer's Work Number (SEQ 0130) or (SEQ 0155) must be present, 10/20 characters long and numeric.	
	o	Form Payment – The taxpayer's Day Time Phone Number (SEQ 0090) must be 10 characters long and numeric. It cannot be all zeroes.	
0319	o	For Form 2688, the Filed Form 4868 for Auto Extension YES CKBX (SEQ 0230) must be set and Filed Form 4868 for Auto Extension NO CKBX (SEQ 0240) must not be set.	31

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0320	o	The Amount of Tax Payment on the Form PMT (SEQ 0060) must be greater than zeroes. If Part 2 is present on Form 4868, the Amount of Tax Payment on the Form PMT (SEQ 0060) (Tax Type Code 4868E) must be equal to the amount on Form 4868, Line 7 (SEQ 0210).	37
	o	For Form 2350, the Amount of Tax Payment on the Form Payment (SEQ 0060) and (Tax Type Code 2350E), must be equal to the amount on Form 2350, Line 5.	
0321	o	For Form 2350, Line 4 (SEQ 0220 through SEQ 0260) must be filled and valid.	26
0322	o	The Extension Date for Form 2350 (SEQ 0160) and Form 2688 (SEQ 0160) is a required field.	24, 28
0323	o	When Date of Death (SEQ 0250) of Form 56 is present, then Year cannot be equal or later than processing year.	14, 23
0324	o	The Tax Form Number (SEQs 0320 and 0353) of Form 56 must contain "1040".	14,23
0325	o	The Tax Year One (SEQ 0330 & 0354), Year Two (SEQ 0332 & 0355), Year Three (SEQ 0334 & 0356), Period One (SEQ 0340 & 0357), Period Two (0342 & 0358) or Period Three (SEQ 0344 & 0359) cannot be all blanks.	14
0326	o	The Jurat/Disclosure Code of the Authentication Record (SEQ 0075) must be "E" for Form 4868 with Electronic Funds Withdrawal), "F" for Form 9465, "G" for Form 2350, 2688, "H" for Form 56, and "I" for Form 4868 when with Electronic Funds Withdrawal when the Practitioner PIN method is used.	14
0327	o	The Preparer Name (SEQ 0350 for Form 2350 and SEQ 0300 for Form 2688) must match with Signature of Preparer Other Than Taxpayer SEQ 0100)of Authentication Record.	14
0328	o	The Fiduciary Name (SEQ 0610) for Form 56 must match with Fiduciary Name (SEQ 0120) of Authentication Record.	14, 23
0329	o	No Form 4868 on file at the IRS or the tax return (Form 1040/A/EZ) has already been filed.	14

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC	DESCRIPTION	PAGE
0395	o The Primary SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 4868 (SEQ 0090) and Form 2350 (SEQ 0030).	14, 37
	o If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 4868 (SEQ 0100) and Form 2350 (SEQ 0060).	
	The Taxpayer's SSN of Form PMT (SEQ 0010) must be same as the Primary SSN of Form 2350 (SEQ 0030).	
	If the Secondary SSN of Form PMT is present, it must be same as the Spouse SSN of Form 2350 (SEQ 0060).	
0396	o The Form 9465 Routing Transit Number (RTN)(SEQ 0330), or the Form 4868 Form Payment Routing Transit Number (SEQ 0030) must contain nine numeric characters. The first two positions must be 01 through 12, or 21 through 32; The RTN must be present on the Financial Organization Master File (FOMF); and the banking institution must Process Electronic Funds Transfer (EFT). See Part 1, Section 6 for optional Routing Transit Number Validation.	15, 36, 37
	o The Bank Account Number for Form 9465 (SEQ 0340) or Form Payment (SEQ 0040) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.	
	o Form 9465 if the Routing Transit Number (SEQ 0330) or Bank Account Number (SEQ 0340) is significant the Electronic Funds Withdrawal must be from the Checking Account.	
	o The Type of Account for Forms 4868 and 2350 Form Payment, Payment (SEQ 0050) must contain "1" or "2".	
0397	o The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than April 17, 2006, when a domestic payment is present.	15
	The Requested Payment Date for Form Payment (SEQ 0080) must be present and cannot be later than June 15, 2006, when a foreign payment is present.	
	The Requested Payment Date for Form Payment (SEQ 0080) must be a valid date format (YYYYMMDD).	
0490	o When Electronic Postmark is present, Year of Electronic Postmark Date (SEQ 0260) must equal the current processing year.	15

ATTACHMENT 1

ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0491	o	When Electronic Postmark is present, the following three fields must be present: Electronic Postmark Date (SEQ 0260), Electronic Postmark Time (SEQ 0270), Electronic Postmark Time Zone (SEQ 0280). (For Authorized Electronic Postmark Transmitters only).	15
0668	o	Self-Select PIN Program – Taxpayer is ineligible to participate in the Self-select PIN Program since the Primary Taxpayer is a duplicate on the IRS File.	
0669	o	Self-Select PIN Program – The Secondary Taxpayer is ineligible to participate in Self-select PIN Program since the Secondary Taxpayer is a duplicate on the IRS File.	
0670	0	When the PIN Type Code (SEQ 0008) of Authentication Record is "S", and there is no Electronic Funds Withdrawal, the Primary Date of Birth (SEQ 0010), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present. When the PIN Type Code (SEQ 0008) of the Authentication Record is "S" and an Electronic Funds Withdrawal is present the Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.	16
0671	0	When the PIN Type Code (SEQ 0008) of Authentication Record is "S" and Spouse PIN Number is present (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465), then, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050), and Spouse Signature (SEQ 0065) must be present. When the PIN Type Code (SEQ 0008) of the Authentication Record is "S" and the Spouse SSN is present on the Form and an Electronic Funds Withdrawal is present, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075) and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.	16
0674	o	When the PIN Type Code (SEQ 0008) of Authentication Record is "P", "S" or "O", then, Taxpayer PIN Number (SEQ 0330 for Form 2350, SEQ 0280 for Form 2688, SEQ 0380 for Form 9465) must be (numeric and greater than zeroes) and must equal to Primary Taxpayer Signature (SEQ 0035) of Authentication Record.	16

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0675	o	When the PIN Type Code (SEQ 0008) of Authentication Record is "P","S" or "O", and Spouse PIN Number is present (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) it must match and the Spouse PIN Number must be (numeric and greater than zeroes) and must equal to Spouse Signature (SEQ 0065) of Authentication Record.	16
0677	o	The Primary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and have not filed previously.	16
0678	o	The Secondary Taxpayer is ineligible to participate in the Self-Select PIN program if under the age of sixteen and has not filed in the prior year.	17
0679	o	When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Primary Prior Year AGI (SEQ 0020) of Authentication record must match with IRS Master File.	17
0680	o	When the PIN Type Code (SEQ 0008) of Authentication Record is "S" or "O", then, Spouse Prior Year AGI (SEQ 0050) of Authentication record must match with IRS Master File.	17
0681	o	When the PIN Type Code (SEQ 0008) of Authentication Record is "O", then, Primary Date of Birth (SEQ 0010), Primary Prior Year AGI (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present. When the PIN Type Code (SEQ 0008) of the Authentication Record is "O" and an Electronic Funds Withdrawal is present, the Primary Date of Birth (SEQ 0010), Primary Prior Year Adjusted Gross Income (SEQ 0020), Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.	17
0682	o	When the PIN Type Code (SEQ 0008) of Authentication Record is "O" and Spouse PIN Number is present (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465), then, Spouse Date of Birth (SEQ 0040), Spouse Prior Year AGI (SEQ 0050), and Spouse Signature (SEQ 0065) must be present. When the PIN Type Code of the Authentication Record is "O" and a Spouse SSN is present on the Form, and an Electronic Funds Withdrawal is present, the Spouse Date of Birth (SEQ 0040), Spouse Prior Year Adjusted Gross Income (SEQ 0050), Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), and PIN Authorization Code (SEQ 0080) must be present on the Authentication Record.	17

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0697	o	When the PIN Type Code (SEQ 0008) of Authentication Record is "P", then, Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present. For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and an Electronic Funds Withdrawal is present, the Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090) must be present on the Authentication Record.	18
0698	o	When the PIN Type Code (SEQ 0008) of Authentication Record is "P" and Spouse PIN Number (SEQ 0340 for Form 2350, SEQ 0290 for Form 2688, SEQ 0400 for Form 9465) is present, then, Spouse Signature (SEQ 0065)must be present. For Form 4868 - When the PIN Type Code (SEQ 0008) of Authentication Record is "P", then, Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070) and Jurat/Disclosure Code (SEQ 0075) must be present. For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and an Electronic Funds Withdrawal is present, the Primary Taxpayer Signature (SEQ 0035), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090) must be present on the Authentication Record. For Form 4868 - When the PIN Type Code (SEQ 0008) of the Authentication Record is "P" and Spouse SSN (SEQ 0010) is present on the Form, and an Electronic Funds Withdrawal is present, then Spouse Signature (SEQ 0065), Signature Date (SEQ 0070), Jurat/Disclosure Code (SEQ 0075), PIN Authorization Code (SEQ 0080) and ERO EFIN/PIN (SEQ 0090) must be present on the Authentication Record.	18
0699	o	When the PIN TYPE CODE (SEQ 0008) of the Authentication Record is "P", then the Primary Prior Year Adjusted Gross Income (SEQ 0020), and Spouse Prior Year Adjusted Gross Income (SEQ 0050) must be blank on the Authentication Record.	18
0806	o	Processing Site must equal a valid Electronic Filing Site (SEQ 0040): Andover = "C", Austin = "E", Kansas = "F", Philadelphia = "G", Fresno = "H".	
0822	o	The Transmission Sequence Number of the TRANA cannot match a previously accepted transmission.	10

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ERROR REJECT CODE (ERC) CROSS REFERENCES

ERC		DESCRIPTION	PAGE
0823	o	If there is any unrecognizable or inconsistent control data, the transmission will be rejected.	10
		NOTE: DO NOT INCLUDE FORM PAYMENT IN YOUR COUNT.	
0824	o	TRANA Record A(TRANA) - Transmitter EFIN must be (SEQ 0110) Present.	
0825	O	TRANA Record A (TRANA) - Transmission Type (SEQ 0170) must Equal "D" (ETD), or "N" (On-line).	
0840	o	The ETIN and Transmitter's Use Code (Field 0040), Julian day (Field 0050), and Transmission Sequence Number (Field 0060) of the RECAP Record must agree with the corresponding fields of the TRANA record (Fields 0060-0080).	10
0900	o	The Primary SSN must not duplicate the Primary SSN of any previously accepted electronic transmitted Form 4868 for the current tax year.	19
0999	o	If more than 96 reject conditions are identified, the last Reject Code will be "0999".	18
		Filers should use the information on the acknowledgment file to resolve reject conditions.	

ATTACHMENT 2

Form Occurrence Number

The number of any tax form that can be filed by one taxpayer.

Forms	Number of Occurrences
Form 56	01
Form 2350	01
Form 2688	01
Form 4868	01
Form 9465	01
PMT	01
ATH	01

ATTACHMENT 3

Attachment Sequence Number

Because the tax documents processed through the Electronic Transmitted Documents system are stand-alone documents, the Attachment Sequence Number is something of a misnomer. The term is used because this number is used by ETD in the same way as the Attachment Sequence Number is used by the ELF system, on the acknowledgment error records to identify the form in error.

If the tax document has an Attachment Sequence Number printed on the form, that number will be used. If the ELF system accepts the form as part of the tax return, that number will be used. Otherwise, ETD will assign the number.

Document	Record Number
Form 56	56
Form 2350	50 *
Form 2688	88 *
Form 4868	69 *
Form 9465	95
Form Payment	96
Authentication	97 *
Summary Record	99 *

* ELF or ETD Assigned Number