Internal Revenue Service
Wage & Investment Division

Publication 1438

FILE SPECIFICATIONS, VALIDATION CRITERIA

AND RECORD LAYOUTS FOR

THE ELECTRONIC FILING PROGRAM FOR

FORM 1041

US INCOME TAX RETURN FOR ESTATES AND TRUSTS

FOR TAX YEAR 2007

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The IRS Mission

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

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SECTION A

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INTRODUCTION

This publication contains the validation criteria and record layouts for transmitting Form 1041, U.S. Income Tax Return for Estates and Trusts electronically to the Enterprising Computing Center-Memphis (ECC-MEM). (Formerly referred to as the Tennessee Computing Center, i.e.). **This publication should be used in conjunction with Publication 1437, Procedures for the Electronic Filing Program for Form 1041, U.S. Income Tax Return for Estates and Trust.** Software developers and transmitters should use both publications and must transmit test returns using their own scenarios.
The testing process, known as **Business Acceptance Testing (BATS)** is discussed in detail in Publication 1437.

These publications are available from the Electronic Filing Unit at the IRS Ogden Submission Processing Center (OSPC). You can obtain a copy of the publications by calling 1-866-255-0654. You may also call 1-800-829-3676 for additional copies of the publications. The publications are also available through the IRS Website http://www.irs.ustreas.gov/

If information in this publication changes after the final version is printed and distributed, a change page will be issued. Information that is changed, added, or deleted in this publication will be emailed to software developers and filers listed in the 1041 e-file database, and also will be displayed on the IRS Website.

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

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GENERAL INFORMATION YOU SHOULD KNOW FOR TAX YEAR 2007

1. **EFFECTIVE DECEMBER 03, 2007**, THE IRS WILL BEGIN THE BUSINESS ACCEPTANCE TESTING SYSTEM **(BATS)** FOR SOFTWARE DEVELOPERS AND TRANSMITTERS.

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

3. **EFFECTIVE JANUARY 28, 2008**, THE IRS WILL BEGIN TO ACCEPT AND PROCESS TAX YEAR 2006 ESTATE AND TRUST INCOME TAX RETURNS ELECTRONICALLY.

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

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

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

7. SIGNATURE DOCUMENT; FORM 8453-F: REFER TO PUBLICATION 1437 FOR PROCEDURES AND REQUIREMENTS FOR PREPARING AND SUBMITTING FORM 8453-F, INCLUDING A MULTIPLE RETURN LISTING, AND THE ALTERNATIVE ELECTRONIC PIN PROCEDURES.

9. DATA TRANSMISSION

   NOTE:
   Effective November 1, 2005, the IRS discontinued the use of analog and ISDN telephone lines to transmit returns (with the exception of dedicated leased lines). Transmission of tax returns will be via the internet and will require encryption. Detailed information about the transmission process is provided in Section B of this publication. The decision to discontinue ISDN and the requirement to encrypt data was widely shared with software developers previously on several occasions.

IMPORTANT ITEMS TO REMEMBER WHEN USING RECORD LAYOUTS

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

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

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

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

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

6. FIELDS WITH EITHER an **"@"** or an **"*"** SIGN ARE THE ONLY FIELDS THAT ARE ALLOWED STATEMENT RECORDS.

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

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

9. **NOTE: To avoid your transmission and return from rejecting, assure that:**

   - No brackets are in the record Identification
   - Sequence numbers are in the correct order
   - Employer Identification Numbers are with the appropriate return
   - Summary Record is correct (matching the number of return)

*** SIGNIFICANT CHANGES SUMMARY FOR 1041 E-FILE, TAX YEAR 2007**

RECORD LAYOUT CHANGES

1. FORM 1041:

- Section G: Due to a change in the filing requirements for Widely Held Fixed Investment Trusts, we have changed the ID of Fields 0303, 0305, and 0307 to conform with wording expected to be in the paper form 1041 instructions.
- Line 24f: Field 0705 has been deleted since it was applicable only for Tax Year 2006. Page 1 of Form 1041 has been renumbered accordingly.
- Field 0815 has been added for the PIN.
- Added new field 0309.

2. SCHEDULE D:

- We deleted Fields 0330, 0340, 0350, 0360, and 0370.
- We revised the Identification and Form Reference of Fields 0380 and 1150. These fields will be use to capture data from a Statement (STMb97). The Statement may be used in lieu of a Sch. D continuation sheet, which is not part of the Record Layouts.
- We revised the Identification of Field 0750, 1580, and 1830.
- We deleted Fields 1100, 1110, 1120, 1130, and 1140.
- We added an additional letter "a" to the Form Reference of the following fields:
  0030 through 0320, and 0800 through 1090.
- Relocated Part III to page 2, resulting in new field numbers at the start of page 2 and deletion of generic fields 1750 through 1755.

3. SCHEDULE K-1

- Deleted Fields 0160, 0165, and 0170.
- Changed Form Reference of Fields 0180 – 0260.
- Field 0050: Revised Description to read: N or blank.

4. FORM 1116

- We changed the ID of Fields 0020, 0030, 0040, 0050, and 0060.
- We deleted Fields 0070, 0080, 0085, 0090, 0095, and 1160-1190.
- Changed the Form Reference of Fields 0100, 0110, 0280, and 0450.
- Changed Form Reference and /or ID of Fields 1200, 1210. 1220, 1230, 1235, 1240, and 1250,

5. FORM 2210

- Fields: 0633 through 0647: changed ID. Also, added fields 0592, 0594.

6. FORM 2210-F

- Added new field 0067.
- Changed (increased by one) Form Reference beginning with Field 0070.

*** SIGNIFICANT CHANGES SUMMARY FOR 1041 E-FILE, TAX YEAR 2007, continued….**

7. FORM 3800

- The Identification of Field 1070 has been changed.
- Deleted Fields 0030, 0080, and 0120; renumbered remaining fields.
- Changed Identification of Fields 0660, 0690, and 0705.

8. FORM 4136:

- We deleted Lines 9 and 10 (Fields 0785 through 0870).
- We added new Fields 4230, 4341,4343, 4345, 4347.
- We revised the Form Reference for all Fields after 0870.
- We added fields for new lines 4e and 4f and 17a, 17b.

NOTE: See new record layout and validation.

9. FORM 4562

- Revised Description of Fields 0011 and 0013.
- Re-sequenced Field 0030 to become Field 0012.
- Changed Identification of Field 0181.

10. FORM 4684

- Deleted Fields 0454, 0455, 0456, 0457, and 0480.
- Revised the Identification and Form Reference of the Fields 0470.
- Revised the Identification of Fields 0400, 0590, 0680, 0770, 0860, and1160.
- Revised the Form Reference of Fields 0520 through 1215.

11. FORM 4835 DELETED.

12. FORM 5884

- Major changes including the addition of many new fields. See record layout.

13. FORM 5884-A DELETED

14. FORM 6478

- Revised the Identification for fields 0270, 0285, and 0360.
- Changed the Form Reference for field 0430.
- Added three new fields: 0431, 0432, and 0433.

15. FORM 6765:

- Changed the ID of Fields 0465, 0470, 0475.
- Deleted Fields 0192, 0505, 0680, and 0690
- Changed the Form Reference and/or ID of Fields 0170, 0175, 0180, 0190, 0485, 0490, 0495, 0500, 0700, 0710, 0720, 0725, 0730, 0740, 0750, and 0760. **NOTE**: See new record layouts and validation.

*** SIGNIFICANT CHANGES SUMMARY FOR 1041 E-FILE, TAX YEAR 2007, continued….**

16. FORM 8082:

- Revised the Identification of Field 0020.
- Added new Field 0025.
- Revised the Identification and Form Reference of Field 0030.

NOTE: See new record layout and validation.

17. FORM 8271: DELETED

18. FORM 8801:

- Major revision of file specifications including the addition of a page 3.

19. FORM 8860:

- Changed the ID of Fields 0430, 0445, and 0520.

20. FORM 8886

- Refer to Record Layouts.

21. FORM 8913:

- Deleted the entire specifications for this form since it is not applicable for Tax Year 2006.

22. SUMMARY RECORD:

- Deleted Fields 0287 and 0345, and changed the Identification of Field 0357.
- Added new Fields 0341 and 0342.

23. ALTERNATIVE SIGNATURE OPTION:

We have provided a PIN option for Tax Year 2007 in lieu of Form 8453-F. Please see the new Authentication Record which is located after the Payment Record.
New Validation (reject codes) for the PIN is also provided.

*** Note: The changes described in this Summary are intended as a highlight of significant changes, and not as an all encompassing list of changes.**

B. VALIDATION

REJECT CODE	CHANGES
012	Modified validation to allow calendar year of test transmissions to be entered in Field 0050 on TRANA.
192	Added new fields pertaining to Schedule D.
260	Reinstated.
309	Replaced Field 0700 with Field 0710.
318, 322	Modified as necessary to incorporate record layout changes to various forms.
375, 501, 551	DELETED.
588	Removed Field 0505 from this check.
663	Updated exemption amount.
734	Corrected to remove requirement to check 1041, Field 0220.
785	New. Pertains to Form 4562.
798	Modified. Pertains to Form 8824.
820	Deleted Fields 0070, 0080, 0085, 0090, and 0095.

VARIOUS Many of the reject codes pertaining to Form 4136 were modified due to extensive changes during multiple iterations of that form. Additionally, some reject codes pertaining to Form 4136 were deleted and others added.

*** Note: The changes described in this Summary are intended as a highlight of significant changes, and not as an all encompassing list of changes.**

MOST FREQUENT FILING ERRORS)

1. EIN AND NAME CONTROL MISMATCH.
   (Reject code 122) Total errors: 39,880 (Last season: 20,574)

2. FORM 1041 AND SCHEDULE K-1: NAME LINE 1 CONTAINS INVALID CHARACTERS OR 2 CONSECUTIVE EMBEDDED SPACES.
   (Reject Codes 212) Total errors: 2,246 (Last season 63)

3. DUPLICATE RETURNS SUBMITTED.
   (Reject Code 128) Total errors: 1633 (Last season 5,563)

4. LINE NUMBER ON STATEMENT RECORD MUST BE IN CONSECUTIVE ASCENDING NUMERIC SEQUENCE…..
   (Reject Code 288) Total errors: 1,575 (Last season 192)

5. TAX PERIODS ON 1041 AND SCHEDULE K-1 DON'T MATCH OR 1041 EQUALS CALENDAR YEAR BUT K-1 FISCAL YEAR FIELDS ARE SIGNIFICANT. **(Reject Code 115) Total errors: 1502 (Last season N/A)**

6. EFIN WAS MISSING OR NOT A VALID NUMBER ON FIELD #0465 OF THE SUMMARY RECORD.
   (Reject Code 916) Total errors: 1502 (Last season 19,632)

7. SUMMARY RECORD COUNT OF SCHEDULE D RECORDS DOES NOT MATCH IRS COUNT.
   (Reject Code 332) Total errors: 1,070 (Last season)

8. FIELDS DESIGNATED WITH *** ARE NUMERIC AND POSITIVE ONLY.
   (Reject Code 272) Total errors: 1,061 (Last season: N/A)

9. FORMS OR SCHEDULES NOT FILED IN PROPER SEQUENCE.
   (Reject Code 124) Total errors: 849 (Last season: N/A)

10. ZIP CODE FIELD ON FORM 1041 AND SCHEDULE K-1 MUST BE NUMERIC. **(Reject Code 256) Total errors: 674 (Last season 748)**.

11. IF FORM 1041 IS REJECTED, THE PAYMENT RECORD WILL ALSO BE REJECTED. **(Reject Code 084 Total errors: 640 (Last season 740)**

12. DESCREPANCY BETWEEN NUMBERS OF K-1'S ON 1041 AND AMOUNT ON SUMMARY RECORD.
    (Reject Code 655) Total errors: 628 (Last season 639)

13. INCORRECT EXEMPTION AMOUNT FOR GRANTOR TRUST.
    (Reject Code 666) Total errors:570 (Last season)

MOST FREQUENT FILING ERRORS, continued…

14. IF THE PAYMENT RECORD IS REJECTED, THE FORM 1041 WILL ALSO BE REJECTED.
    (Reject Code 086 Total errors: 557 (Last season 722)

15. FORM 1041; FIELDS 0530 AND 1180 NOT EQUAL (EXCLUDING EXCEPTIONS) **(Reject Code 652) Total errors: 520 (Last season)**

16. FORM 1041, FIELD 0030, FIRST POSITION OF NAME CONTROL NOT VALID OR LEFT JUSTIFIED:
    (Reject Code 200) Total errors: 486 (Last season)

17. SCHEDULE OR FORM OCCURRENCE NUMBER OF PAGE 2, 3, OR 4 NOT EQUAL TO PAGE 1.
    (Reject Code 150) Total errors: 453 (Last season)

18. THE NAME CONTROL CANNOT BE EQUAL TO ZEROS IF THE NAME LINE INCLUDES GINNIE MAE, FANNIE MAE, ETC.
    (Reject Code 206) Total errors: 429 (Last season)

19. CITY FIELD ON FORM 1041 AND SCHEDULE K-1 MUST CONTAIN ONLY VALID CHARACTERS.
    (Reject Code 236) Total errors: 325 (Last season 658)

20. IF BOX C OF FORM 2210 IS "X", PAGES 3 AND 4 MUST BE PRESENT.
    (Reject Code 724) Total errors: 306 (Last season)

21. DATE FIELDS NOT IN VALID FORMAT OR VALID RANGE.
    (Reject Code 192) Total errors: 292 (Last season 358)

22. INVALID EIN PREFIX.
    (Reject Code 162) Total errors: 259 (Last season 970)

23. STATE CODE FIELDS ON SCHEDULE K-1 MUST BE: LEFT JUSTIFIED, VALID OR EQUAL TO ".", AND CANNOT BE BLANKS.
    (Reject Code 250) Total errors: 256 (Last season 4,338)

24. IF SCHEDULE D, FIELD 1580 IS SIGNIFICANT, THEN ONE OF THE FOLLOWING FORMS MUST BE PRESENT: FORM 4684, 6252, 8824, OR 2439. **(Reject Code 768) Total errors: 228 (Last season)**

25. NAME CONTROL ON 1041, PAGE 1 MAY NOT HAVE TWO CONSECUTIVE SPACES BETWEEN THE FIRST POSITION AND FOURTH POSITION. **(Reject Code 204) Total errors: 215 (Last season)**

SECTION 1 GENERAL INFORMATION

.01 FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY

1. **Form 1041** (U.S. Income Tax Return for Estates and Trusts)
2. **Schedule C (Form 1040)** (Profit or Loss From Business)
3. **Schedule C-EZ (Form 1040)** (Net Profit From Business)
4. **Schedule D (Form 1041)** (Capital Gains and Losses)
5. **Schedule E (Form 1040)** (Supplemental Income and Loss)
6. **Schedule F (Form 1040)** (Profit or Loss From Farming)
7. **Schedule H (Form 1040)** (Household Employment Taxes)
8. **Schedule J (Form 1041)** (Trust Allocation of an Accumulation Distribution)
9. **Schedule K-1 (Form 1041)** (Beneficiary's Share of Income, Deduction, Credits)
10. **Form 1116** (Foreign Tax Credit)
11. **Form 2210** (Underpayment of Estimated Tax by Individuals, Estates and Trusts)
12. **Form 2210F** (Underpayment of Estimated Tax by Farmers and Fishermen)
13. **Form 2439** (Notice to Shareholder of Undistributed Long-Term Capital Gains)
14. **Form 3468** (Investment Credit)
15. **Form 3800** (General Business Credit)
16. **Form 4136** (Credit for Federal Tax Paid on Fuels)
17. **Form 4255** (Recapture of Investment Credit)
18. **Form 4562** (Depreciation and Amortization)
19. **Form 4684** (Casualties and Theft)
20. **Form 4797** (Sale of Business Property**)**

.01 FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY CONTINUED

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

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

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

24. **Form 5884** (Work Opportunity Credit, and related Instructions)

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

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

27. **Form 6478** (Credit for Alcohol use as Fuel)

28. **Form 6765** (Credit for Increasing Research Activities)

29. **Form 8082** (Notice of Inconsistent Treatment or Administrative Adjustment Request)

30. **Form 8275** (Disclosure Statement)

31. **Form 8275-R** (Regulatory Disclosure Statement)

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

33. **Form 8582** (Worksheets)

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

35. **Form 8586** (Low-Income Housing Credit)

36. **Form 8609-A** (Annual Statement for Low-Income Housing Credit)

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

38. **Form 8820** (Orphan Drug Credit)

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

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

41. **Form 8860** (Qualified Zone Academy Bond Credit)

.01 FORMS, SCHEDULES AND STATEMENTS ACCEPTED ELECTRONICALLY CONTINUED

42. **Form 8864** (Biodiesel Fuels Credit)

43. **Form 8874** (New Markets Credit)

44. **Form 8881** (Credit for Small Employer Pension Plan Startup Costs)

45. **Form 8882** (Credit for Employer-Provided Childcare Facilities and Services)

46. **Form 8886** (Reportable Transaction Disclosure Statement)

47. **Form 8896** (Low Sulfur Diesel Fuel Production Credit)

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

49. **Authentication Record**

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

51. **Optional Preparer Records**

    Preparer's Note
    Election Explanation
    Regulatory Explanation

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

53. **Summary Record**

54. **State Return Record** (NY only)

.02 MULTIPLE FORMS AND SCHEDULES

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

FORMS	SCHEDULES
1. FORM 1116	1. SCHEDULE C
2. FORM 2439	2. SCHEDULE C-EZ
3. FORM 4255	3. SCHEDULE E
4. FORM 4562	4. SCHEDULE F
5. FORM 4684	5. SCHEDULE H
6. FORM 4972	6. SCHEDULE J
7. FORM 6198	7. SCHEDULE K-1
8. FORM 6252	8. STATEMENT RECORDS
9. FORM 8082	
10. FORM 8275	
11. FORM 8275-R	
12. FORM 8609-A	
13. FORM 8824	
14. FORM 8829	
15. FORM 8860	
16. FORM 8874	
17. FORM 8881	
18. FORM 8886	
19. FORM 8896	

.03 TRANSMITTING MULTIPLE FORMS AND SCHEDULES

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

.04 REMITTANCES

There are two methods to *electronically* pay a balance due on an electronically filed Form 1041 return:

(1) The fiduciary may authorize the U.S. Department of Treasury (through a Treasury Financial Agent) to transfer money (direct debit) from their bank account to the Treasury account. The fiduciary must sign the Jurat on Form 8453-F to authorize the agreement between IRS and their Financial Agent to initiate an EFW (electronic funds withdrawal). The fiduciary must then submit with each electronically filed return a Payment Record form as shown in Section B (Record Layouts).

(2) Payments also may be made through the Electronic Federal Tax Payment System (EFTPS) (This method is *not* part of the electronically filed form 1041 record.)
Contact an EFTPS Financial Agent at 800-555-4477 or 800-945-5300 for information.
IRS EFTPS Contact: 1-800-255-0654

NOTE:
Payment of balances due may also be made via **paper check** which may be attached to the Form 8453-F, or by mailing the check directly to the Submission Processing Center identified in the 1041 Instruction booklet. Currently, there are no plans to create a payment voucher for Form 1041. Therefore, paper checks mailed separate from Form 8453-F should be attached to a letter to assure the payment is credited to the correct account. The letter should provide the following information for the Estate or Trust:

- Form 1041
- Employer Identification Number of the Estate or Trust
- Name of Estate or Trust
- Tax year for which the payment is intended.
- Name, address, and telephone number of the Fiduciary.
- Amount of payment

The Paper Remittance Register and Electronic/Magnetic Media Remittance Register are no longer accepted.

.05 FED/STATE RETURNS

Filers must include all Federal Data required by the State, in one of the State attachments, i.e. Attachment E.

Fed/State Electronic Filing is a cooperative one-stop filing program between IRS and state tax administration agencies. This program allows the filing of both Federal and State income tax returns as a combined return through the IRS Electronic Filing System.

The general concept is to emulate current operations used for the electronic filing of federal tax returns (EFS). The tax return data must be placed into the transmission format specified by the IRS and the state.

The combined return will be rejected in its entirety if it contains any error conditions specified in this publication. If the error(s) is of such a nature that it can be corrected and the return(s) processed, the combined return may be retransmitted to ECC-MEM. The participant may elect to retransmit the federal tax portion of a rejected return and then file the state return using state tax paper forms.

How to Transmit

See Page 20, item D.

Form 1041 returns can no longer be transmitted over the Public Switched Telephone Network to the ECC-MEM using dial-up. The methods to transmit the returns are either via the Internet or using a dedicated leased line. See Section B; Data Communications, detailed information.

The Front End Processing Subsystem (FEPS) uses a menu-driven instead of a prompt-mode Trading Partner Interface.

Transmitters who expect to handle a large volume of electronic returns may request to lease their own dedicated line(s) at ECC-MEM. They must arrange to lease and install the lines and purchase modems at both ends. They may also purchase equipment to use one of the high-speed file transfer protocols, such as FTP, on 56 kbs or ISDN lines at ECC-MEM. For more information and approval, contact:

Internal Revenue Service
ATTN: Darryl Giles
EMS Development Section
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1111 Constitution Ave. NW,
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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 acknowledgment transmission containing information about the previous transmission session, if an acknowledgment 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.

3. All return records must be in ascending order by 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 that 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.

SECTION 2 TRANSMISSION FILE FORMAT

.01 General Description (Continued)

6. The first records on a transmitted file, the TRANA and TRANB Records, contain information regarding the transmitter and file format. These records should be followed by the records comprising the tax returns being transmitted.

7. The end of the logical transmission is signaled by the literal "RECAP". It is followed by the RECAP Record data and 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 Section 11 Record Layouts.

10. Each logical record should contain all data fields pertaining to one printed page of an official schedule, form, or 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.

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

    Form 1041 Page 1 – 4; (or pages 1-2 if pages 3-4 are not needed.)
    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;
    Statement Records;
    Summary Record.

12. Schedule, Form, and Statement 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).

SECTION 2 TRANSMISSION FILE FORMAT

.01 General Description (Continued)

14. Each file must contain only complete returns.

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.

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.)

1. Fixed Length Option (Fixed Format)

The fixed length option requires the complete tax return to be transmitted exactly as defined in Section 11 Record Layouts. All fields must be present. If a field contains no data, it must be blank-filled or zero-filled. The fixed length option is indicated by an "F" in the Record Type (SEQ 100) of the TRANS Record A (TRANA).

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 exactly as specified in Section 11 Record Layouts, left-justified. 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.

SECTION 2 TRANSMISSION FILE FORMAT

.02 Fixed and Variable Length Options

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. The variable length option is indicated by a "V" in the Record Type (SEQ 100) 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 exactly as specified in Section 11 Record Layouts, left-justified. 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 and Agricultural Activity Code field of Schedule F.

(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.

.02 Fixed and Variable Length Options (Continued)

(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.

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

When transmitting in variable format, each Tax Form (Form 1041) 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. This 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 position 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 4 for information about types of characters in electronically filed returns.**

d. 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 (#).

SECTION 3 FILE FORMAT

.01 GENERAL DESCRIPTION

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

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

NOTE: IBM byte counts must not be used. Using the IBM Byte Count will add four (4) positions to each record. This will increase the size of the record and shift everything over four (4) positions. This is not compatible with the Form 1041 programs.

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

(3) Records must be fixed (all records within the return are the same length) or variable (each record within the return is of the length shown on the Form/schedule in Section 11).

The following data structures are acceptable:

1. Variable Length, unblocked records

2. Variable Length, blocked records

3. Fixed Length, unblocked records

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

(4) Files must not contain more than 500 Form 1041 tax returns in a single transmission when using a dial-up connection.

(5) The first record on a transmitted file (the TRANA and TRANB records) contains information regarding the transmitter and file format. The records comprising a tax return being transmitted should follow this record. The record after the Summary Record of a transmitted file is the RECAP Record, which provides a total return count (Field #0030) which is compared to the IRS computer count. The TRANA Record also uniquely identifies each file transmitted. Field #0080 (Transmission Sequence Number) of the record is used for this purpose.

SECTION 3 FILE FORMAT

.01 GENERAL DESCRIPTION – (Continued)

(6) A tax return will consist of a variable number of fixed-field records. The size and format of the logical record for each page of each form, schedule etc., are specified in Section 11. In addition, a variable field/record format for Schedule K-1 is acceptable. See details under Variable Length Option.

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

SECTION 3 FILE FORMAT

.02 RETURN SEQUENCE ORDER

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

(1) Transmission (TRANA and TRANB) Record (REQUIRED)

(2) Form 1041Return (RET) Record Pages 1 and 2 (REQUIRED)

(3) Schedule (SCH) Records - must be transmitted in ascending alpha sequence.

(4) Form (FRM) Records - must be transmitted in ascending numeric sequence.

(5) Payment Record

(6) Authentication Record

(7) Statement (STMnnn) Records for forms and schedules other than Schedule K-1.

(8) Preparer Note Explanation

(9) Election Explanation

(10) Regulatory Explanation

(11) Schedule K-1 (Form 1041) Records - must be transmitted in ascending numeric sequence.

(12) Schedule K-1 (Form 1041) Statement (Stmb99) Records if applicable, must be transmitted in ascending numeric sequence and **must** trail the corresponding Schedule K-1.

(13) State Record (Optional)

(14) Summary Record (REQUIRED)

(15) RECAP Record (REQUIRED): The end of a logical transmission will be signaled by the literal "RECAPb" Field #0000 of the Record ID) followed by the RECAP Record data and then the Record Terminus Character.

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

SECTION 3 FILE FORMAT

.03 FIXED LENGTH OPTION (Fixed Format)

The Fixed Length Option requires that the entire tax return be transmitted exactly as defined in the record layouts, and all fields must be present. If a field contains no data, it must be blank-filled or zero-filled. A “F” in the Record Type Indicator (Field #0100) of the Transmission (TRANA) Record should indicate the Fixed Format.

NOTE: Fixed and Variable data should not be submitted in the same transmission.

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

(1) Alphanumeric Fields - Fixed Format

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

(b) Fields defined, as containing literal values (including embedded blanks) must be as specified in the Record Layouts. Trailing blanks must be entered.

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

(2) Numeric Fields - Fixed Format

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

(b) 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 loss.

(c) 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.

SECTION 3 FILE FORMAT

.04 VARIABLE LENGTH OPTION (Variable Format)

The Variable Length Option provides for the transmission of only key fields and significant data fields within a return record. The Authentication Record, TRANA, TRANB, Statement Record, Summary, RECAP Records, Preparer Note, Election Explanation and Regulatory Record must be transmitted in a Fixed Format.

(1) A "V" in the Record Type Indicator will indicate the Variable Format (Field #0100) of the Transmission (TRANA) Record. In this format, the data field is preceded by the applicable field identification number shown in specific record layouts. The field identification number is enclosed within square bracket field delimiters ([ ]).

NOTE: Variable and Fixed data should not be submitted in the same transmission.

NOTE: The Record Control Information must precede any variable format but must not be preceded by Field Numbers.

(2) The Record Control Information and the Record Terminus Character must remain in Fixed Format. The individual data fields need only contain the significant data (i.e., no leading zeros or trailing blanks).

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

(4) For Variable Length Records the following data field conventions must be followed:
Alphanumeric Fields - Variable Format

1. Left - justify data in field. Do not enter leading blanks. Trailing blanks may be dropped.

2. Fields defined as containing literal values must be as specified in the Record Layouts. Only the value of the literal (including embedded blanks) must be entered. Trailing blanks may be dropped.

Numeric Fields - Variable Format

1. Unsigned numeric fields, leading zeros must be dropped, except for date and percentage fields.

.04 VARIABLE LENGTH OPTION (VARIABLE FORMAT) – (Continued)

2. Signed numeric fields (money amounts): Leading zeros may be 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 loss, the minus sign ("-") must be entered in the last position of the signed numeric field.

3. Signed numeric field 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.

4. Data is "butted up" (or concatenated) to field identifier with no intervening spaces.

   NOTE: The Byte Count must include the four character Byte Count field, the record sentinel field and all left/right brackets including the field numbers.

(5) Statement and Summary Records - Fixed Format

Because the individual data fields of the Statement and Summary Records are not keyed to Field Sequence Numbers, all the data fields must be formatted as fixed length fields, so the data will appear in the correct positions. If a field contains no data, it must be blank-filled or zero-filled.

When transmitting in fixed format, each Statement and Summary Record will begin the Record Control Information (Byte Count and Start of Record Sentinel fields) in the same fixed format as shown in the Record Layouts. This is followed by the opening square bracket field delimiter ([), the Record ID, the data fields formatted as fixed length fields, the closing square bracket field delimiter (]), and the Record Terminus Character (#).

See SECTION 4 for Statement Record information.

SECTION 4 TYPES OF RECORDS

.01 TRANSMISSION RECORD (REQUIRED)

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

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

The second record is the Return Record. Each tax return must start with a Form 1041 Page 1 and followed by a Form 1041 Page 2, 3 and 4.

.03 SCHEDULE RECORD

If Schedule Records are included in the return they should follow the Form 1041 return and be the second series of records. Each Schedule Record within a Form 1041 contains a Schedule Occurrence Number (Field #0005 for page 1). The Schedule Occurrence Number increments by one for each succeeding schedule. If a return contains several Schedules C and Schedules F, the Schedule C Schedule Occurrence Number would begin with 0000001 for both pages, incremented by one for each succeeding Schedule C. The first Schedule F Schedule Occurrence Number would also begin with 0000001 on both pages 1 and 2 and would also be incremented by one for each succeeding Schedule F (i.e., 0000002, 0000003, 0000004, etc). Each schedule page should appear in ascending alphabetical order by schedule type. For each schedule page filed the appropriate summary count should be incremented.

.04 FORM RECORD

If Form Records are included in the return they should be the third series of records and should follow the schedules if present. Each form record within a Form 1041 return contains a Form Occurrence Number (Field #0005). The Form Occurrence Number increments by one for each succeeding form. If a return contains several Forms 4562 and Forms 4684, the Form 4562 Form Occurrence Number would begin with 0000001 for both page 1 and 2, incremented by one for each succeeding Form 4562. The first Form 4684 Form Occurrence Number would also begin with 0000001 on both pages 1 and 2 and would also increment by one for each succeeding Form 4684 (i.e., 0000002, 0000003, 0000004, etc). Forms must be in ascending numeric sequence order.

SECTION 4 TYPES OF RECORDS

.05 STATEMENT RECORD - (STMnnn)

(1) Statement Records are the series of records after Returns, Schedules, Forms and Payment Record (if applicable), and can be used only where the Record Layout specifies **"STMbnn"**. Statement Records are only used WHEN:

a. The number of data items exceeds the number that can be contained in the Field provided on the electronic form or schedule. Data must be provided on a separate Statement (STM) Record; or

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

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

(3) All Statement Records must be in Fixed Format.

(4) The first 55 characters of a statement record are a combination of specific data and reserved fields. The record begins as: 0136, followed by ****. The total bytes for each line must equal 136.

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

(6) The Data Record field begins at position 56 and continues for 80 positions through position 0135. All 80 positions must be populated. The record concludes at position 0136 with the Record Terminus character.

(7) Each Statement Record is given a sequential number from 001-96. Statement References 97, 98, and 99 are for Schedules D,J, and K-1, respectively. See Reject Code 296. References to statements on the tax return must be in ascending numeric sequence and must be referenced in the same sequence as they appear on the forms and schedules.

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

(8) Each Statement Record may have up to 99 pages and each page may consist of 50 lines per page.

.05 STATEMENT RECORD - (STMbnn) – (Continued)

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

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

SECTION 4 TYPES OF RECORDS

.06 SCHEDULE K-1 (Form 1041) STATEMENT RECORD - (STMb99)

Statement (STMb99) – The Statement Record Literal for Schedule K-1 (Form 1041) must be written as STMb99.

Free form Statement Record for Schedule K-1. The Statement Record for a Schedule K-1 is used in place of paper attachments to the Schedule K-1. There is only 1 statement (STMb99) per Schedule K-1. The Schedule K-1 sequence range is 0000001-9999999. Statements Records and the Schedule K-1 must have the same sequence number and Employer Identification Number (EIN). A Schedule K-1 Statement Record (STMb99) must trail the corresponding Schedule K-1. The Statement Record (STMb99) for Schedule K-1 page 1 must trail the corresponding Schedule K-1 page 1. Each Statement Record may have up to 99 pages and each page may consist of 50 lines per page.

Example: (STM099)

Schedule K-1	Page 1	00-0000000		Sequence 1
STMb99	Page 1	00-0000000	LN 1	Sequence 1

Schedule K-1	Page 1	00-0000000		Sequence 1
STMb99	Page 1	00-0000000	LN 1	Sequence 1
STMb99	Page 1	00-0000000	LN 2	Sequence 1

Note: Statement Records (STM099 and STM100) may have up to 999 pages with 50 lines per page.

.07 PREPARER NOTE EXPLANATION

The preparer record is to provide additional voluntary information related to the tax return but not required to be attached to the return.

SECTION 4 TYPES OF RECORDS

.08 ELECTION EXPLANATION

The election explanation record can be 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.

.09 REGULATORY EXPLANATION

The regulatory explanation can be 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**.**

.10 SUMMARY RECORD (REQUIRED)

The Summary Record or Schedule K-1 Summary Record is the final record for each Form 1041 tax return. This record will contain filer identification data; counts of the schedules, forms and statements included in one return; and indicators for paper documents that are attached to Form 8453-F.

.11 RECAP RECORD (REQUIRED)

The RECAP Record is the final record in a return file. Fields in this record cross-reference the transmitter's information from the first record of the Transmission (TRANA and TRANB) Record. The RECAP Record contains a field that specifies the Total Return Count (Field #0030) for all the records submitted within the transmission.

Note: The Preparer Note, Election Explanation and Regulatory Explanation Records are allowed a maximum of 20 pages and 4,000 characters per page.

SECTION 5 TYPES OF ACCEPTABLE CHARACTERS, ETC.

.00 Name Controls in General:

- The Name Control consists of up to four alpha and /or numeric characters.
- The ampersand (&) and hyphen (-) are the only special characters allowed in the Name Control.
- The Name Control can have less but no more than four characters.
- **Note**: Do not include “dba” (doing business as) or “fbo” (for benefit of) as part of the Name Control.

Business Name Control Valid Characters

- Alpha (A – Z)
- Numeric (0 – 9)
- Hyphen (-)
- Ampersand (&)

Name(s)	Name Control	Rule
Estates:		**Estates:**
Frank Walnut Estate, Alan Beech, Exec.	WALN	The Name Control is the first four characters of the deceased individual's last name.
Estate of Jan Poplar	POPL	***Note:*** The decedent's name may be followed by or preceded by "Estate" on the name line.
Homer J. Maple Estate	MAPL	

Special Name Control Rules

- If the organization name control contains the name of an individual and the words "Trust" and "Fund" are both present; apply the trust name control rules. See item a. below.

- When the organization name contains the name of a corporation and the words "Trust" and "Fund" are both present; apply the corporate name control rules. See item b. below.

Trusts and Fiduciaries:		**Trusts and Fiduciaries –** Derive the Name Control from the name of the trust as explained below.
a. Jan Fir Trust FBO Patrick Redwood Chestnut Bank TTEE	FIR	**a.** If only an individual is listed, use the first four characters of the last name. ***Note:*** Never include any part of the word "trust" in the Name Control.
Donald C. Beech Trust FBO Mary, Karen &	BEEC	
Testamentary Trust U/W Margaret Balsam Cynthia Fig & Laura Fir	BALS	
Richard L. Aster Charitable Remainder Unitrust	ASTE	
b. Cedar Corp. Employee Benefit Trust	CEDA	**b.** When a corporation, association, or endowment is part of the Trust name, use the first four characters of the name of the corporation, association, etc.
Magnolia Association Charitable Lead Trust	MAGN	
Maple-Birch Endowment Trust John J. Willow, Trustee	MAPL	

Name(s)	Name Control	Rule
Trusts and Fiduciaries, cont'd		**Trusts and Fiduciaries, cont'd**
c. Trust No. 12190 FBO Margaret Laurel	1219	**c.** For numbered trusts and GNMA Pools, use the first four digits of the trust number, disregarding any leading zeros and/or trailing alphas. If there are fewer than four numbers, use enough letters from "GNMA" to complete the Name Control.
ABCD Trust No. 001036 Elm Bank TTEE	1036	
0020, GNMA POOL	20GN	
GNMA Pool No. 00100B	100G	
d. Michael Teak Clifford Trust	TEAK	**d.** If the Trust is a "Clifford" Trust, use the last four characters of the last name.

SECTION 5 TYPES OF CHARACTERS

The following illustrates the various characters that are allowed in electronically filed returns:

.01 ALPHA (A) A - Z Upper case alpha characters only. (Literal - must be in the exact character string as shown in Section 11 Record Layouts)

.02 NUMERIC (N) 0 - 9 Numeric characters only - must be right-justified, zero-filled when using fixed format.

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

Whole dollars are only allowed (no cents); no decimals allowed;

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

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

(2) Percentage Fields for Form 1041 and related forms and schedules are 6 numeric characters.

Must be left-justified, zero-filled and no decimal points entered. (The decimal point is assumed to be between the third and fourth position).

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

Non-significant Percentage Fields - zero-filled or space/blank

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

EXAMPLE: **nnnnnbbbbbbb**
nnnnnnnnnbbb
nnnnnnnnnnnn

SECTION 5 TYPES OF CHARACTERS – (Continued)

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

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

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

.03 ALPHANUMERIC (A/N) A - Z (Uppercase), 0 - 9 and special characters as listed below:

Literal must be the exact character string as shown in Section 11 Record Layouts.

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

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

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

	ASCII	EBCDIC		ASCII	EBCDIC
Symbol	**Hex**	**Hex**	**Symbol**	**Hex**	**Hex**
[	**5B**	**AD**	**-**	**2D**	**60**
]	**5D**	**BD**	**&**	**26**	**50**
#	**23**	**7B**	**/**	**2F**	**61**
<	**3C**	**4C**	**%**	**25**	**6C**

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

04. ADDRESSES

1. Words may be abbreviated, using the standard abbreviations in Section 1, unless the word is a proper name. See item .**07** for a more detailed list.

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

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

3. Always add st, nd, rd, th, to a numbered street or avenue.

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

4. Enter 1/2 as 1/2 (no blanks).

5. For a military overseas address, enter the letters "APO" or "FPO" in the first three leftmost positions of the City Field.

   (See Exhibit for list of valid APO/FPO City/State/Zip Codes).

6. When it is necessary to abbreviate the street address data, see Section 1 for the recommended abbreviations.

05. CITY

The City Field will be invalid if it contains characters other than alpha or blank for cities that are not foreign. (The only special character allowed is the blank, but it must never be the first character). If the name of a city contains two words or more, only one intervening space is allowed between consecutive words (e.g., New York).

Special Cases for Special Fields – (Continued)

.06 STATE

The State Abbreviation must be alpha and consistent with the standard state abbreviations issued by the Postal Service. **(See Pages 85 - 87 for the standard Postal Service State Abbreviations, and Page 87 for the valid City/State/Zip Code combinations for military personnel with an overseas address).** The abbreviations must be used for the State Abbreviation field and must correspond with the valid range of the three high order zip code digits for each state.

NOTE: For Foreign Addresses enter a period and a blank (".b") in the State Code field on the Schedule K-1 (Form 1041).

.07 ZIP CODE

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

.08 STREET ADDRESS ABBREVIATIONS

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

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

.09 POSTAL SERVICE STATE ABBREVIATIONS AND VALID ZIP CODE RANGE(S).

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

.09 POSTAL SERVICE STATE ABBREVIATIONS AND VALID ZIP CODE RANGE (S) – Continued

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

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

.09 POSTAL SERVICE STATE ABBREVIATIONS AND VALID ZIP CODE RANGE(S) – Continued

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

.10 APO/FPO CITY/STATE/ZIP CODES FOR MILITARY ADDRESSES OVERSEAS

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

Foreign Country Code Table

This Table provides the acceptable foreign country code that may be entered on Form 1041 returns with foreign addresses.

Note: Rows in **bold** indicate a correction.

Foreign Countries	
If Alpha Country Code is…	**Then Insert the Following Country**
AA	Aruba
AC	Antigua & Barbuda
AE	United Arab Emirates
AF	Afghanistan
AG	Algeria
AJ	Azerbaijan
AL	Albania
AM	Armenia
AN	Andorra
AO	Angola
AR	Argentina
AS	Australia
AT	Ashmore & Cartier Is
AU	Austria
AV	Anguilla
AX	Akrotiri Sov Base Area
AY	Antarctica
BA	Bahrain
BB	Barbados
BC	Botswana
BD	Bermuda
BE	Belgium
BF	The Bahamas
BG	Bangladesh
BH	Belize
BK	Bosna-Herzegovina
BL	Bolivia
BM	Burma
BN	Benin
BO	Belarus
BP	Solomon Islands
BQ	Navassa Island
BR	Brazil
BS	Bassas da India

Foreign Country Code Table, continued…..

BT	Bhutan
BU	Bulgaria
BV	Bouvet Island
BX	Brunei
BY	Burundi
CA	Canada
CB	Cambodia
CD	Chad
CE	Sri Lanka
CF	Congo
CG	Dem Rep of Congo
CH	China
CI	Chile
CJ	Cayman Islands
CK	Cocos Island
CM	Cameroon
CN	Comoros
CO	Columbia
CR	Coral Sea Islands Territory
CS	Costa Rica
CT	Central African Republic
CU	Cuba
CV	Cape Verde
CW	Cook Islands
FR	Corsica
CY	Cyprus
DA	Denmark
DJ	Djibouti
DO	Dominica
DQ	Jarvis Island
DR	Dominican Republic
DX	Dhekelia Sov Base Area
EC	Ecuador
EG	Egypt
EI	Ireland
EK	Equatorial Guinea
EN	Estonia
ER	Eritrea
ES	El Salvador
ET	Ethiopia
EU	Europa Island
EZ	Czech Republic
FG	French Guiana

Foreign Country Code Table, continued…..

FI	Finland
FJ	Fiji
FK	Falkland Islands
FO	Faroe Islands
FP	French Polynesia
FQ	Baker Island
FR	France (same code for Corsica)
FS	Fr Southern & Antarctic Lands
GA	The Gambia
GB	Gabon
GG	Georgia
GH	Ghana
GI	Gibraltar
GJ	Grenada
GK	Guernsey
GL	Greenland
GM	Germany
GO	Glorioso Islands
GP	Guadeloupe
GR	Greece
GT	Guatemala
GV	Guinea
GY	Guyana
GZ	Gaza Strip
HA	Haiti
HK	Hong Kong
HM	Heard Is & McDonald Is
HO	Honduras
HQ	Howland Island
HR	Croatia
HU	Hungary
IC	Iceland
ID	Indonesia
IM	Isle of Man
IN	India
IO	British Indian Ocean Terr
IP	Clipperton Islands
IR	Iran
IS	Israel
IT	Italy
IV	Cote d'Ivoire
IZ	Iraq

Foreign Country Code Table, continued…..

JA	Japan
JE	Jersey
JM	Jamaica
JN	Jan Mayen
JO	Jordan
JQ	Johnston Atoll
JU	Juan de Nova Island
KE	Kenya
KG	Kyrgyzstan
KN	Dem People's Rep of Korea
KQ	Kingman Reef
KR	Kiribati
KS	Republic of Korea
KT	Christmas Island
KU	Kuwait
KZ	Kazakhstan
LA	Laos
LE	Lebanon
LG	Latvia
LH	Lithuania
LI	Liberia
LO	Slovakia
LQ	Palmyra Atoll
LS	Liechtenstein
LT	Lesotho
LU	Luxembourg
LY	Libya
MA	Madagascar
MB	Martinique
MC	Macau
MD	Moldova
MF	Mayotte
MG	Mongolia
MH	Montserrat
MI	Malawi
MJ	Montenegro
MK	Macedonia
ML	Mali
MN	Monaco
MO	Morocco
MP	Mauritius
MQ	Midway Islands

Foreign Country Code Table, continued…..

MR	Mauritania
MT	Malta
MU	Oman
MV	Maldives
MX	Mexico
MY	Malaysia
MZ	Mozambique
NC	New Caledonia
NE	Niue
NF	Norfolk Island
NG	Niger
NH	Vanuatu
NI	Nigeria
NL	Netherlands
NO	Norway
NP	Nepal
NR	Nauru
NS	Suriname
NT	Netherlands Antilles
NU	Nicaragua
NZ	New Zealand
PA	Paraguay
PC	Pitcairn Islands
PE	Peru
PF	Paracel Islands
PG	Spratly Islands
PK	Pakistan
PL	Poland
PM	Panama
PO	Portugal
PP	Papua New Guinea
PU	Guinea-Bissau
QA	Qatar
RB	Serbia
RE	Reunion
RO	Romania
RP	Philippines
RS	Russia
RW	Rwanda
SA	Saudi Arabia
SB	St Pierre & Miquelon
SC	St Kitts

Foreign Country Code Table, continued…..

SE	Seychelles
SF	South Africa
SG	Senegal
SH	St Helena
SI	Slovenia
SL	Sierra Leone
SM	San Marino
SN	Singapore
SO	Somalia
SP	Spain
ST	St Lucia
SU	Sudan
SV	Svalbard
SW	Sweden
SX	S Georgia & S Sandwich Is
SY	Syria
SZ	Switzerland
TD	Trinidad and Tobago
TE	Tromelin Island
TH	Thailand
TI	Tajikistan
TK	Turks & Caicos Islands
TL	Tokelau
TN	Tonga
TO	Togo
TP	Sao Tome and Principe
TS	Tunisia
TT	Dem Rep of Timor-Leste
TU	Turkey
TV	Tuvalu
TW	Taiwan
TX	Turkmenistan
TZ	Tanzania
UG	Uganda
UK	Great Britain
UP	Ukraine
UV	Burkina Faso
UY	Uruguay
UZ	Uzbekistan
VC	St Vincent & Grenadines
VE	Venezuela
VI	British Virgin Islands

Foreign Country Code Table, continued…..

VM	Vietnam
VT	Vatican City
WA	Namibia
WE	West Bank
WF	Wallis and Futuna
WI	Western Sahara
WQ	Wake Island
WS	Western Samoa
WZ	Swaziland
XA	**Ascension**
XC	**Channel Islands**
XE	**England**
XI	**Aland Island**
XM	**Myanmar**
XN	**Northern Ireland**
XR	**Slovak Republic**
XS	**Scotland**
XT	**Tristan Da Cunha**
XW	**Wales**
XY	**Canary Islands**
XZ	**Azores**
YI	Yugoslavia
YM	Yemen
ZA	Zambia
ZI	Zimbabwe

SECTION 6 ACKNOWLEDGEMENT FILE COMPONENTS

.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 identifies which returns have been accepted, rejected, or identified as duplicates. 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 all transmission reject errors related to this transmission.

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

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

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

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

   c. Finally, the FEPS generated Acknowledgement File Name containing an ETIN and an IRS generated sequence number.

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

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

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

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

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

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

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

9. Error Reject Codes and references to validation criteria related to the errors are listed in SECTION 7. Filers should use this information to resolve reject conditions. When a condition cannot be resolved with the information provided, the filer should contact the Electronic Filing Unit at the Ogden IRS Center for assistance at (866) 255-0654.

SECTION 6 ACKNOWLEDGEMENT FILE COMPONENTS

02. RECEIVING THE ACKNOWLEDGEMENT FILE

1. After the FEPS has verified that the transmitter is an authorized user and after a VALID logon, the following messages are sent from the FEPS back to the transmitter:

   ARE YOU READY TO RECEIVE ACKNOWLEDGMENT FILE(S) - (Y/N)? [N]

   NOTE: The default is N, to receive acknowledgment files, you must enter "Y" or "y", followed by carriage return **"<cr>"** to override. If not, you will be disconnected because it is a requirement of IRS e-file to pick up ACK Files timely. The next time you logon, you will be sent a Communications Error Acknowledgment File with the following message:

   TRANSMITTER WAS NOT READY TO RECEIVE ACKNOWLEDGMENT FILE

2. If an Acknowledgment File (Ack File) for a previous transmission of electronic returns or any Communications Error Acknowledgment Files from a previous aborted transmission is ready, it will be transmitted from the FEPS to the filer before any new returns can be transmitted to the Service. Be aware of multiple ACK Files.

3. If the Acknowledgment File is not received within two workdays, or if acknowledgments are received for returns which were not transmitted on the designated transmission, immediately contact the Electronic Filing Unit Help Desk at the Ogden IRS Center for assistance at (866) 255-0654.

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

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

6. **NOTE:** If using XMODEM and any other YMODEM protocol, the Acknowledgement Files are concatenated within a single transmission. The receiver must name the file and must look for each RECAP Record to find each Acknowledgement File.

02. RECEIVING THE ACKNOWLEDGEMENT FILE – (Continued)

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

8. **NOTE:** If using ZMODEM or YMODEM Batch, Acknowledgment Files are sent separately within the transmission, with **"**zfile**"** and **"**eof**"** in between each file, with a **"**zfin**"** at the end of all files. The IRS system will supply the file name (ETIN plus sequence number) to the Transmitter at the end of the **"**Successful Completion**"** message.

.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS

1. ACK Key Record

Field#	Identification	Length	Description
	Byte Count	4	"0120"
	Start of Record Sentinel	4	"****"
0000	Record Identification	6	"ACKbbb"
0010	Client ID	3	N
0015	Bought/Sold Indicator	1	X or Blank
0020	Employer Identification No. (Estate or Trust's EIN)	9	N
0030	Return Sequence Number	16	Numeric ETIN (5) Transmitter's Use Code (2) Julian Day (3) Trans Sequence Number (2) Sequence Number for Return (4)
0040	Filler	12	Blanks
0050	Acceptance Code	1	"A" = Accepted "R" = Rejected "D" = Duplicated Return "T" = Transmission Rejected
0060	PIN Presence Indicator	1	9=No PIN (Form 8453-F is required) 1= Practitioner PIN method (No 8453-F)
0070	Filler	2	Blank
0080	Date Accepted	8	YYYYMMDD
0090	Return DLN	14	N
0100	Reserved	2	Blanks
0110	Total Error Count	2	N
0120	State Code	2	A/N
0130	Total State Rejected	7	N
0140	Total State Accepted	7	N
0150	Payment Acknowledgment Literal	14	"PYMT RQST RCVD" OR Blank
0160	Reserved	4	Blanks
	Record Terminus Character	1	"#"

.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS - (continued)

2. ACK Error Record

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

.03 ACKNOWLEDGMENT FILE RECORD LAYOUTS - (continued)

3. ACK Recap Record

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

.04 EXAMPLES OF ACKNOWLEDGMENT “ACK” RECORDS

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

0120**TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER’S
AGENTbB20030201199900103201AVbbbbbbbbbbbCbbbbbbPFb#0120****TRANBb1
234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbOGDENbbbUTbb84241bbbb
bbbbbbbbbbbbbb8011234567bbbbbbbbbbbbbbbb#0120****ACKbbb001X4100000011
999001032010001bbbbbbbbbbbAbbb200302017226503200694 2bb00NY00000000000
001PYMTbRQSTbRCVDbbbb#0120****RECAPbbbbbbbbbbbbbbb00000719990010320
1000007000000000000bbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbD20020201123045.
6789#**

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

0120**TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER'
SbAGENTB20030201999001103201AVbbbbbbbbbbbCbbbbbbPFb#0120****TRANBb
1234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbOGDENbbbUTbb84241bbb
bbbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbb#0120****ACKbbb001X41000000
21999001032010001bbbbbbbbbbbRbbb200302017226503200695 2bb01NY00000010
000000PYMTbRQSTbRCVDbbbb#0120****ACKRbb4100000020000022bbFRMbbb104
1bbPG01b0000001009022400000022THEbSTREETbADDRESSbMUSTbBEbSIGNIFIC
ANTbbbbbbbbbb#0120****RECAPbbbbbbbbbbbbbbb00000719990010320100000600
0000000001bbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbD20020201123045.8889#**

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

0120**TRANAb123456789EFILEbINCbbbbbbbbbbbbbbbbbbbbbbbbbbbPREPARER
'SbAGENTB20030201199900103201AVbbbbbbbbbbbCbbbbbbPFb#0120****TRANB
b1234567893131bDEMOCRATbRDbbbbbbbbbbbbbbbbbbbbOGDENbbbUTbb84201b
bbbbbbbbbbbbbbbbb9011234567bbbbbbbbbbbbbbbb#0120****ACKbbb001X41000
000319990010320100 01bbbbbbbbbbbTbbb200302017226503200695 2bb01NY00000
010000000PYMTbRQSTbRCVDbbbb#0120****ACKRbb4100000030000002bbTRANB
bbbbbbbbbbbb00000010000002000000 01AbDUPLICATEbTRANSMISSIONb(TRANA)
bISbNOTbALLOWEDb#0120****RECAPbbbbbbbbbbbbbbb00000719990010320100 0
00000000000000bbbbbbbbbbbb000007bbbbbbbbbbbbbbbbbD20020201123045.56
89#**

SECTION 7 EFS TRANSMISSION VALIDATION

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

.01 EFS TRANSMISSION VALIDATION CRITERIA

REJECT CODE	VALIDATION CRITERIA
The following conditions will reject returns within a transmission:	
002	A duplicate Transmission (TRANA) is not allowed.
012	If TRANA, Field #0160 equals T, TRANA Field #0050 (transmission date) may be either 2007 or 2008. If on TRANA, Field #0160 equals P, TRANA Field #0050 must be 2008 only.
032	If the Field Number does not exist. **(Variable Length Data Only)**
034	If Record ID or TYPE or Page Number are not valid on all records within the return. **(Fixed and Variable Length Data)**
040	If record has an invalid record length **(Fixed Length Data Only)**
042	If record is missing the Record Terminus Character (#). **(Fixed and Variable Length Data)**
044	Byte count not numeric. **(Fixed and Variable Length Data)**
048	First character after Record-Control-Information (position 3) is not "[" or "#". **(Variable Length Data Only)**
050	**If a delimiter character (#) is found within the Record- Control-Information (First 42 characters).** (Variable Length data only)

052 Field Number is not four characters in length, or missing right bracket.
(Variable Length data only)

054 Unmatched Left bracket ("[") found.
(Variable Length data only)

056 Duplicate Field Number
(Variable Length data only)

058 Data too large for field
(Variable Length data only)

060 Missing data
(Variable Length data only)

062 Unmatched right bracket ("]") found
(Variable Length data only)

064 The Field Number is for data within Record-Control-Information.
(Variable Length data only)

SECTION 8 VALIDATION OF PAYMENT RECORD

.01 PAYMENT RECORD VALIDATION CRITERIA

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

REJECT CODE	VALIDATION CRITERIA
066	If the Payment Ein (Field #0003) does not match the data from the 1041 EIN (Field #0003) tax return record.
068	If the daytime telephone number (Field #0090) does not contain ten (10) numeric characters or contain all zeros.
070	If the RTN (Field #0030) is not all numeric.
072	If the first two characters of the RTN (Field #0030) are not in the valid range "01-12 or 21-32".
074	If the RTN (Field #0030) is not present on the Financial Organizational Master file.
076	The Bank Account Number (Field #0040) may not be blank or contain other than the allowed values. Valid Values: A-Z; 0-9; or "-", or spaces.
078	If Bank Account Type (Field #0050) is not equal to "1" or "2".
080	If the payment amount (Field #0060) does not contain only numeric characters and is not greater than zero.
082	If the payment amount (Field #0060) does not equal the Net Tax Due Amount (Field 0780) of the 1041 tax return.
083	If the Payment Record is present, Field 0080 must equal the current processing year.
084	If the 1041 tax return is rejected then the payment record is rejected.
086	If the payment record is rejected then the 1041 tax return is rejected.

SECTION 9 VALIDATION OF FORMS AND SCHEDULES

.01 GENERAL VALIDATION CRITERIA

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

REJECT CODE	VALIDATION CRITERIA
102	If the Tax Period (Field #0005), Form 1041 is not in the valid format. **(See the instructions on Page 69).**
104	If the Tax Period (Field #0005), on Form 1041 Return Record is equal to 200712 and the Fiscal year ending (Field #0020) on the Return Record is not equal to December 31, 2007 (20071231) or spaces.
106	If the Tax Period (Field #0005) on Form 1041 is within the valid range, and the Fiscal Year Ending (Field #0020) is not in the range. **VALID TAX PERIOD: 200801, 200802, 200803, 200804, 200805, 200806**
108	If the Tax Period (Field #0005), Form 1041 is a valid Fiscal Year and the Fiscal Year Beginning (Field #0010) or Fiscal Year Ending (Field #0020) on Form 1041 is equal to blanks. **VALID TAX PERIOD: 200801, 200802, 200803, 200804, 200805, 200806**
110	E-file does not allow a Tax Period (Field #0005 on Form 1041) of 200807 or greater.
115	If Form 1041, page 1, Field 0005 is equal to nnnn12, then Schedule K-1, Fields 0010 and 0020 must equal to blank. If Form 1041, page 1, Field 0010 is significant, then it must be equal to the entry on Schedule K-1, Field 0010. If Form 1041, page 1, Field 0020 is significant, then it must be equal to the entry on Schedule K-1, Field 0020.
120	If the return is a short period return (Form 1041 fields 0010, 0020 < twelve months) and the Initial Return (Field #0210) and Final Return (Field #0220)) on Form 1041, Page 1 are both blank.
122	The Employer Identification Number and the Name Control on the return do not match information on the IRS National Account Profile database. **Exception:** This reject code will not apply when using the following EIN range during BATS only: Valid range: 41-0000001 through 41-0001000.

****** The following instructions pertain to Reject Codes 102 through 110:**

Tax Period:

Form 1041 Field #0005 of the Record Identification

(1) The valid tax periods for Tax Year 2007 are:

   (a) Calendar Years returns – 200712
   (b) Fiscal Year Returns Ending Periods – 200801, 200802, 200803, 200804, 200805, 200806

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

Example: A return with a Fiscal Year Ending of February 15, 2008 will be assigned a Tax Period of 200802. Returns filed under the 52-53 week rule may end not more than 6 days before or more than 3 days after the close of the month. They should be assigned a Fiscal Year Ending based on that month (i.e., if the ending date is June 3, 2008, the Tax Period field will be 200805 or if the ending date is June 25, 2008, the Tax Period is 200806).

124 The following Forms/Schedules must be submitted in the proper sequence as illustrated below: **Note: Please read "**" at the end of this list.**

Form 1041	Page 1 & 2	REQUIRED
	Page 3, 4	Optional **
Schedule C	Page 1 & 2	Optional **
Schedule C-EZ	Page 1	Optional
Schedule D	Page 1 & 2	Optional **
Schedule E	Page 1 & 2	Optional **
Schedule F	Page 1 & 2	Optional **
Schedule H	Page 1 & 2	Optional **
Schedule J	Page 1 & 2	Optional **
Form 1116	Page 1 & 2	Optional **
Form 2210	Page 1, 2, 3, and 4	Optional *
Form 2210F	Page 1	Optional
Form 2439	Page 1	Optional
Form 3468	Page 1	Optional
Form 3800	Page 1 & 2	Optional **
Form 4136	Page 1, 2, 3, 4	Optional ***
Form 4255	Page 1	Optional
Form 4562	Page 1 & 2	Optional **
Form 4684	Page 1 & 2	Optional **
Form 4797	Page 1 & 2	Optional **
Form 4952	Page 1	Optional
Form 4970	Page 1	Optional
Form 4972	Page 1	Optional
Form 5884	Page 1	Optional
Form 6198	Page 1	Optional
Form 6252	Page 1	Optional
Form 6478	Page 1	Optional
Form 6765	Page 1 & 2	Optional **
Form 8082	Page 1 & 2	Optional (page 2 is optional)
Form 8275	Page 1 & 2	Optional (page 2 is optional)
Form 8275-R	Page 1 & 2	Optional (page 2 is optional)
Form 8582	Page 1, 2, & 3	Optional (pages 2 & 3 are required if page 1 is present.)
Form 8582-CR	Page 1 & 2	Optional **
Form 8586	Page 1	Optional
Form 8609-A	Page 1	Optional
Form 8801	Page 1, 2 & 3	Optional **

124 Proper Sequence of Forms/Schedules **(Continued)**

Form 8820	Page 1	Optional
Form 8824	Page 1 & 2	Optional **
Form 8829	Page 1	Optional
Form 8860	Page 1	Optional
Form 8864	Page 1	Optional
Form 8874	Page 1	Optional
Form 8881	Page 1	Optional
Form 8882	Page 1	Optional
Form 8886	Page 1 & 2	Optional **
Form 8896	Page 1	Optional
Payment Record		Optional
Authentication Record		REQUIRED****
Statement Records		Optional
Preparer Note		Optional
Election Explanation		Optional
Regulatory Explanation		Optional
Schedule K-1	Page 1	Optional
Schedule K-1	Statement Records	Optional
State Records		Optional
Summary Record		REQUIRED

*** FOR FORM 2210, IF A PAGE 2, OR 3, OR 4 ARE PRESENT, THEN PAGE 1 MUST ALSO BE PRESENT. ALSO, THE FOLLOWING PAGE COMBINATIONS ARE REQUIRED FOR FORM 2210: PAGE 1 ONLY, PAGES 1 AND 2 ONLY, PAGES 1 AND 3 ONLY, OR PAGES 1, 3, AND 4 ONLY.**

**** IF PAGE 2 (OR PAGE 3 FOR FORM 8801) IS PRESENT THEN PAGE 1 IS REQUIRED EXCEPT FOR SCHEDULE E AND FORM 6765. (SCHEDULE E AND FORM 6765, PAGE 1 IS NOT REQUIRED EVEN IF PAGE 2 IS FILED.) ALSO, IF PRESENT, PAGE 2 MUST FOLLOW PAGE 1 OF THE SAME FORM.**

***** FOR FORM 4136, PAGE 4 MAY BE FILED WITHOUT PAGES 1-3. HOWEVER, IF PAGES 1, 2, OR 3 ARE PRESENT, PAGE 4 IS REQUIRED.**

******REQUIRED IF PRACTITIONER PIN SIGNATURE METHOD IS USED.**

126 If Pages 1, or 2, or 3 of Form 4136 are present, Page 4 is required. Page 4 may be filed without pages 1 through 3, but pages 1, 2, or 3 may not be filed without Page 4.

128 If duplicate returns were submitted.

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

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

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

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

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

If the Form Occurrence Number on Page 2, 3 or 4 of a form is not equal to the Form Occurrence Number (Field #0005) on Page 1 of a form.

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

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

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

164 The Employer Identification Number (EIN) of the 1041 Record ID (Field 0003) must be present and equal to the EIN of the Record ID on all multiple pages of forms, schedules, and statement records within the return.

Forms/Schedules		Field Number
Form 1041	Page 1, 2, 3, 4	0040, 0923, 1513, 2054
Schedule C	Page 1, 2	0003, 0583
Schedule C-EZ	Page 1	0003
Schedule D	Page 1, 2	0003, 1646
Schedule E	Page 1, 2	0003, 1003
Schedule F	Page 1, 2	0003, 0773
Schedule H	Page 1, 2	0003, 0163
Schedule J	Page 1, 2	0003, 0733
Schedule K-1	Page 1	0003

164 EIN in the Record ID section of Form 1041, continued.

Forms/Schedules		Field Number
Form 1116	Page 1, 2	0003, 1003
Form 2210	Page 1, 2, 3, 4	0003, 0176, 0223, 1273,
Form 2210F	Page 1	0003
Form 2439	Page 1	0003
Form 3468	Page 1	0003
Form 3800	Page 1, 2	0003, 1003
Form 4136	Page 1, 2, 3, 4	0003, 0603, 0880, 3893
Form 4255	Page 1	0003
Form 4562	Page 1, 2	0003, 0803
Form 4684	Page 1, 2	0003, 0493
Form 4797	Page 1, 2	0003,1383
Form 4952	Page 1	0003
Form 4970	Page 1	0003
Form 4972	Page 1	0003
Form 5884	Page 1	0003
Form 6198	Page 1	0003
Form 6252	Page 1	0003
Form 6478	Page 1	0003
Form 6765	Page 1, 2	0003, 0446
Form 8082	Page 1, 2	0003, 0523
Form 8275	Page 1, 2	0003, 0423
Form 8275-R	Page 1, 2	0003, 0423
Form 8582	Page 1, 2, 3	0003, 0243, 2163
Form 8582-CR	Page 1, 2	0003, 0253
Form 8586	Page 1	0003
Form 8609-A	Page 1	0003
Form 8801	Page 1, 2, 3	0003, 0293, 0703
Form 8820	Page 1	0003
Form 8824	Page 1, 2	0003, 0226
Form 8829	Page 1	0003
Form 8860	Page 1	0003
Form 8864	Page 1	0003
Form 8874	Page 1	0003
Form 8881	Page 1	0003
Form 8882	Page 1	0003
Form 8886	Page 1, 2	0003, 0603
Form 8896	Page 1	0003

(Continued on next page.)

164 EIN in the Record ID section of Form 1041, continued.

Forms/Schedules	Field Number
Statement Record	0003
Preparer Note	0003
Election Explanation	0003
Regulatory Explanation	0003
Summary Record	0007
Authentication Record	0030

170 All digits of the Employer Identification Number (EIN) cannot be the same numbers. (e.g. 999999999, 888888888, 777777777, etc.)

174 The Beneficiary's Identifying Number (Field #0180) on the Schedule K-1, Page 1, must be numeric or equal to the literal **"APPLD FOR" or "FORM1042S".**

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

If PTIN - VALID FORMAT: Pnnnnnnnn - The first position must always contain a **"P"** followed by 8 numerics, and not equal to all zeroes or all nines.
If SSN - must be numeric and cannot be all zeroes or all nines

192 All date Fields must be in the valid format and fall within the valid range.
NOTE: Fiscal year returns have a different *valid range* than the range shown below. See Reject Codes 106 and 108.

VALID FORMAT: YYYYMMDD, YYYYMM
VALID RANGE: MM = 01-12, DD = 01-31, YYYY = 2008 or less

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

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

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

NAME CONTROL (Field #0030):

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

200 The first position of the Name Control (Field #0030) on Form 1041, Page 1 must be valid and left-justified.

VALID CHARACTERS: A-Z (Alpha), 1-9 (Numeric)

202 The second, third and fourth positions of the Name Control (Field #0030) if present, must consist of only valid characters.

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

204 The Name Control (Field #0030) on Form 1041, Page 1, may have a maximum of four characters and a minimum of two characters. Spaces, if applicable, are allowed only in positions three and four.

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

NAME LINE 1 (Fields #0060, #0070, #0190):

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

Name Line Fields #0060, #0070, #0190, on the Schedule K-1 must be present.

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

Name Line Fields #0060, #0070, and #0190 on the Schedule K-1 must be left-justified and significant.

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

Name Line Fields #0060, #0070, and #0190 on the Schedule K-1 must contain only valid characters.

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

NAME LINE 1 (Fields #0060, #0070, #0190): continued….

214 The first Name Line (Field #0060) on Form 1041, Page 1, must not have two (2) or more consecutive embedded spaces.

Name Line Fields #0060, #0070, and #0190 on the Schedule K-1 must not have two (2) or more consecutive embedded spaces.

NAME LINE 2 (Field #0080):

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

218 The second Name Line (Field #0080) on Form 1041, Page 1, must be left-justified.

If significant, Form 1041, page 1, field #0085 must be left-justified.

221 The second Name Line (Field #0080) on Form 1041, Page 1, must contain only valid characters.

"If Form 1041, page 1, field 0085 (In care of Name Line) is significant, the characters must consist only of any of the following valid characters:

VALID CHARACTERS: A-Z (Alpha), 0-9 (Numeric), Ampersand (&), Hyphen (-), Slash (/), In care of (%), or blanks

222 The second Name Line (Field #0080) on Form 1041, Page 1, must not have two (2) or more consecutive embedded spaces.

If significant, Form 1041, page 1, field #0085 (In care of Name Line), must not have two (2) or more consecutive embedded spaces.

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

224 The Street Address (Field #0090) on Form 1041, Page 1, must be significant unless Field #0115 (Foreign Country Code) is significant.

The Street Address (Field #0210, Field #0090) on Schedule K-1 must be significant.

226 The Street Address (Fields #0090, #0095, and #0097) on Form 1041, Page 1, must be left-justified.

The Street Address (Field #0210) on Schedule K-1 must be left-justified.

230 The Street Address (Field #0090) on Form 1041, Page 1, must contain only valid characters.

The Street Address (Field #0210) on Schedule K-1 must contain only valid characters.

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

231 If Form 1041, Fields #0095 **or** #0097 (Foreign Address Lines) are significant, then Form 1041, Field #0110 (State) must be equal to ".b" (period, space), and Form 1041, Field #0115 must be significant.

232 The Street Address (Field #0090, #0095, and #0097) on Form 1041, Page 1, must not have two (2) or more consecutive embedded spaces.

The Street Address (Field #0210) on Schedule K-1 must not have two (2) or more consecutive embedded spaces.

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

234 The City (Field #0100) on Form 1041, Page 1, must be left-justified.

The City (Field #0220) Schedule K-1 must be left-justified.

236 The City (Field #0100) on Form 1041, Page 1, must contain only valid characters.

The City (Field #0220) on Schedule K-1 must contain only valid characters.

VALID CHARACTERS: A-Z (Alpha), or blanks

NOTE: FOREIGN ADDRESSES: City Fields 0100 (Form 1041) and 0220 (K-1) may be Numeric when State Fields of the same record (0110 for Form 1041 and 0230 of K-1) are equal to ".b".

238 The City (Field #0100) on Form 1041, Page 1, must not contain two (2) or more consecutive embedded spaces.

The City (Field #0220) on Schedule K-1 must not contain two (2) or more consecutive embedded spaces.

240 The City (Field #0100) on Form 1041, Page 1, must be present unless the State (Field #0110), Form 1041, Page 1, is equal to ".b".

The City (Field #0220, Field #0100) on Schedule K-1 must be present.

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

246 The State Code (Field #0110) on Form 1041, Page 1, must be a valid, significant entry, i.e. a valid state code. Returns with foreign addresses may use ".". (A period followed by a blank space.) If Form 1041, Field #0110 is equal to ".b", then Fields #0095 or 0097 (Foreign Address Lines) must be significant.

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

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

247 If Form 1041, Field 0115 (Foreign Country Alpha Code) is significant; it must be a valid country code on the Foreign Country Code Table. (See Tables)

250 The State Code (Fields #0230, #0110) on Schedule K-1 must be left justified.

The State Code (Field #0230, Field #0110) on Schedule K-1 must be valid or equal to **"."**. *It may not be blank.*

252 If Form 1041, Field #0115 is significant, then Form 1041, Field # 0090 (Street Address-Domestic) must be blank, and Field #0110 (State) must be equal to ".b" (period, space).

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

254 The Zip Code (Field #0240) on Schedule K-1 must be equal to blanks if the State Code (Field #0230) on Schedule K-1 is equal to **".b"**.

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

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

The Zip Code (Field #0240, Field #0120) on Schedule K-1 must be numeric.

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

VALID FORMAT: nnnnnnnnnnnn, nnnnnnnnnbbb, nnnnnbbbbbbb

258 The Zip Code must be valid and must be a valid State/Zip Code combination. **(For valid Zip Codes please refer to SECTION 5, Pages 43 - 45 of this Publication).**

NOTE: The valid range for the last two digits of the 5 digit Zip Code is 01- 99.

260 If Form 1041, Field 0303 is equal to X, then Field 0307 must be significant and have the year (first 4 characters) equal to the current tax year, i.e. 2007.

270 If significant, money amount field must be numeric. Refer to record layout for specific field numbers.

272 All money amount Fields marked with 3 asterisks **(***)** in the Record Layouts (Field Description) **must** be numeric and contain only positive money amounts.

Forms/Schedules	Field Number(s)	
Form 1041	0310, 0320, 0420, 0430, 0440, 0450, 0460, 0480 0490, 0510, 0550, 0560, 0590, 0620, 0700, 0750, 0770, 0800, 0810, 1000, 1030, 1225, 1240, 1370, 1560, 1580,1750, 1770, 1780,1960, 1970, 2120	
Schedule D	780, 1600-1620, 1760	!
Schedule E	0930, 0940, 0950, 0970, 1070, 1210, 1350, 1730, 1770, 1810, 1870, 1990, 2020	!
Schedule F	0700	
Schedule K-1	0270, 0280, 0290, 0300, 0310	
Form 4684	0060, 0150, 0240, 0330, 0550, 0640, 0730, 0820 0900, 0910, 0940, 0950, 0970, 0980, 1060, 1070 1100, 1110, 1130, 1140	
Form 4797	1250	
Form 6198	0100, 0350	
Form 8582	0030, 0040, 0055, 0056, 0057, 0070, 0080	
Form 8801	0040	

REJECT VALIDATION CRITERIA CODE	
274	If a Statement Record is present there must be a corresponding "STM nn" reference.
276	If a statement reference is used there must be a corresponding statement record.
278	Statement Records must be in ascending numeric order. **(Statement numbers do not have to be in consecutive order).**
282	A field marked with an "@" or a "*" must be equal to "STM nn" (nn=01-99), blanks or literal as stated in the record layouts.
284	The page number (Field #0002) on the Statement Record must be equal to "PG01" – "PG99".**(Exception for Schedule D, Schedule J and Schedule K-1)**
286	The page number (Field #0002) on the Statement Record must be in ascending, numeric, consecutive order.
288	The line number (Field #0010) on the Statement Record must be in consecutive ascending numeric sequence starting with one (1) and incremented by one (1) but not exceed fifty (50).
290	A significant entry in a statement field must be left-justified.
292	**Note:** This reject code has been deleted.
294	On Form 4136, if any of the fields listed below are significant, the entry must be equal to "Bus". Fields: 3199, 3239, 3299, 3359, 3419, 3479, 3539.
296	A statement number must be valid: Schedule D……STM 97 Schedule J…….STM 98 Schedule K-1…….STM 99
298	Duplicate Statement Records are not allowed.
300	Duplicate statement references are not allowed.

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

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

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

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

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

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0250 (If "X")	@0240
0360 (If "X")	@0350
0615 (If "X")	@0610
0655 (If "X")	@0650

305 If the following Field of **Form 2210F** record contains a significant entry, then the corresponding Field must contain "STM nn)".

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
+0176	@0177

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

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

307 If the following Field(s) of **Form 3468** record contains a significant entry, then the corresponding Field **must** contain "STM nn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0020	0025

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

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0190 (If "X")	0200
0480	0470
0550	0540
0695 (If "X")	0690
1367	1366
1390 (If "X")	1380
1455 (If "X")	1458

309 If any of the following Field(s) of **Form 6765** record contains a significant entry, then the corresponding Field **must** contain "STM nn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0175 (If "X")	0190
0490 (If "X")	0500
0710 (if "X")	0725

311 If the following Field(s) of **Form 2210** contains a significant entry, then the corresponding Field **must** contain "STM nn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0130 (If "X")	0135

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

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0135	0137
0140	0150
0170	0180
0310	0320
0340	0350
0480	0490
0510	0520
1020	1030
1050	1055
1080	1085

313 If any of the following fields on **Form 3800** contain a valid entry other than zeroes or spaces, the corresponding field must contain "STM nn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0810	0825

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

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

315 If any of the following fields on **Form 6478** contain a valid entry other than zeroes or spaces, the corresponding field must contain "STM nn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0160	0165

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

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0215 (If "X")	@0217

317 If the following Field(s) of **Form 8829** record contains a significant entry, then the corresponding Field **must** contain "STM nn":

Significant Entry (Field Number)	**Corresponding STM Reference (Field Number)**
0515	0517

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

Forms/Schedules	**Field Number(s)**
Form 1041	0170, 0180, 0230, 0630, 1250, 1340
Schedule C	0010
Schedule C-EZ	0010
Schedule E	0750-0780
Schedule F	0010, 0070, 0340
Schedule H	0015, 0020, 0175, 0185, 0195, 0250-0510, 0550
Schedule K-1	0040
Form 2210	1380, 1590, 1820, 2050, 2170-2600
Form 2439	0050
Form 3468	0010
Form 3800	0040, 0090, 0100, 0110, 0570, 0600, 0610, 0620, 0630, 0640, 0650, 0685, 0690, 0800, 0840 1070, 1080, 1090, 1180, 1190

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

Forms/Schedules	***Field Number(s)***
Form 4255	0009
Form 4562	0010, 0170
Form 4684	0010
Form 4797	0010, 1350, 1360, 1550, 1790, 2030, 2270
Form 5884	0010
Form 6252	0010
Form 6478	0010, 0350, 0360, 0370
Form 6765	0010**, 0192, 0442**
Form 8082	0010, 0030
Form 8275	0010
Form 8275-R	0010
Form 8586	0010
Form 8609-A	0010
Form 8801	0265, 0275
Form 8820	0010
Form 8824	0010
Form 8860	0010, 0520, 0530, 0540
Form 8864	0010
Form 8874	0010
Form 8881	0010
Form 8882	0010
Form 8886	0010, 0016, 0017
Form 8896	0010
Summary Record	0275, 0303**,** 0357, 0450

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

Forms/Schedules	Field Number(s)
Form 1041	0025, 0130-0160, 0190, 0210, 0220, 0240, 0250, 0260, 0265, 0280-0300, 0303, 0305, 0309, 0410, 0695, 0825, 0826, 0840, 1260, 1270, 1330, 1390, 1395, 1420, 1425, 1430, 1435, 1450, 1452, 1455, 1460, 1470-1490, 1500, 1505
Schedule C	0080, 0090, 0100, 0120, 0125, 0130, 0140 0550, 0560, 0590, 0600, 0610, 0630, 0635 0780, 0785, 0790, 0795, 0800, 0805, 0810 0815
Schedule C-EZ	0080, 0170, 0175, 0180, 0185, 0190, 0195 0200, 0205
Schedule E	0070, 0075, 0080, 0085, 0090, 0095, 1007, 1008, 1030, 1060, 1170, 1200, 1310, 1340, 1450, 1480
Schedule F	0040, 0050, 0080, 0085, 0260, 0740, 0750
Schedule H	0040-0065, 0150, 0155, 0170, 0180, 0190, 0540
Schedule K-1	0030, 0130, 0150, 0250, 0260.
Form 1116	0020-0060, 0135, 0650, 0660
Form 2210	0110, 0120, 0130, 0140, 0150, 0160, 0170
Form 2210F	0013, 0016
Form 2439	0010, 0020
Form 3468	0020
Form 4136	0250, 0360, 0615, 0655

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

Forms/Schedules	Field Number(s)
Form 4562	0188, 0810-0825, 1390-1415, 1460-1485 1530-1555, 1600-1625, 1670-1695, 1740-1765, 1770-1815
Form 4970	0070, 0080
Form 4972	0024-0202
Form 6198	0220, 0230, 0250, 0260, 0290, 0300
Form 6252	0050, 0055, 0060, 0065, 0300, 0305, 0310, 0330, 0340, 0350, 0360
Form 6765	0170, 0175, **0485, 0490, 0700, 0710.**
Form 8082	0020, 0035, 0040, 0050, 0055, 0060, 0065, 0070, 0075, 0190, 0200, 0250, 0260, 0310, 0320, 0370, 0380
Form 8582-CR	0470
Form 8586	0050, 0060
Form 8609-A	0030, 0040, 0050, 0060, 0070, 0080, 0090, 0100.
Form 8801	**0785, 0790, 0805, 0810.**
Form 8824	0080, 0100, 0180, 0185, 0190, 0195, 0200, 0210, 0215
Form 8886	0018, 0020, 0100, 0110, 0120, 0130, 0150 0230, 0240, 0250, 0260. 0300, 0310, 0320, 0330, 0610 – 0700, 0780 – 0800, and 0920 – 0940.
Summary	0070

.02 VALIDATION CRITERIA

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

323 If an Authentication Record is present, then Field 60 must equal "P."

324 A Summary Record must be present with every return.

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

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

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

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

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

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

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

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

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

REJECT VALIDATION CRITERIA
CODE

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

344 If the total number of Schedule K-1 records on the Summary Record (Field #430) is not equal to the IRS count of Schedule K-1 records within the return.

346 If the total number of STM 97 records which correspond to Schedule D records on the Summary Record (Field # 0410) is not equal to the IRS count of STM 97 records within the return.

348 If the total number of STM 98 records which correspond to Schedule J records on the Summary Record (Field #0420) is not equal to the IRS count of STM 98 records within the return.

350 If the total number of STM 99 records which correspond to Schedule K-1 records on the Summary Record (Field #0440) is not equal to the IRS count of STM 99 records within the return.

351 If the count for Form 3800, page 1 on the Summary Record (Field #0202) is not equal to the IRS count for Form 3800, Page 1 records within the return.

352 If the count for Form 3800, page 2 on the Summary Record (Field #0203) is not equal to the IRS count for Form 3800, Page 2 records within the return.

353 If the count for Form 1116, Page 1 on the Summary Record (Field #0150) is not equal to the IRS count for Form 1116, Page 1 records within the return.

354 If the count for Form 1116, Page 2 on the Summary Record (Field #0160) is not equal to the IRS count for Form 1116, Page 2 records within the return.

356 If the count for Form 2210, Page 1 on the Summary Record (Field #0170) is not equal to the IRS count for Form 2210, Page 1 records within the return.

358 If the count for Form 2210, Page 2 on the Summary Record (Field #0180) is not equal to the IRS count for Form 2210, Page 2 records within the return.

360 If the count for Form 2210, page 3 on the Summary Record (Field #0190) is not equal to the IRS count for Form 2210, Page 3 records within the return.

361 If the count for Form 2210, page 4 on the Summary Record (Field #0192) is not equal to the IRS count for Form 2210, Page 4 records within the return.

REJECT VALIDATION CRITERIA CODE	
362	If the count for Form 2210-F, Page 1 on the Summary Record (Field # 0194) is not equal IRS count for Form 2210-F records within the return.
363	If the count for Form 2439, page 1 on the Summary Record (Field #0196) is not equal to IRS count for Form 2439, Page 1 records within the return.
364	If the count for Form 3468, Page 1 on the Summary Record (Field #0200) is not equal to the IRS count for Form 3468, Page 1 records within the return.
365	If the count for Form 4255, Page 1, on the Summary Record (Field #0210) is not equal to the IRS count of Form 4255, Page 1, records within the return.
366	If the count for Form 4562, page 1, on the Summary Record (Field #0220) is not equal to the IRS count for Form 4562, Page 1, records within the return**.**
368	If the count for Form 4562, Page 2, on the Summary Record (Field #0230) is not equal to the IRS count for Form 4562, Page 2, records within the return.
370	If the count for Form 4684, Page 1, on the Summary Record (Field #0240) is not equal to the count of Form 4684, Page 1, records within the return.
372	If the count for Form 4684, Page 2, on the Summary Record (Field #0250) is not equal to the IRS count of Form 4684, Page 2, records within the return.
374	If the count for Form 4797, Page 1, on the Summary Record (Field #0260) is not equal to the IRS count for Form 4797, Page 1, records within the return.
376	If the count for Form 4797, Page 2, on the Summary Record (Field #0270) is not equal to the IRS count for Form 4797, Page 2 records within the return.
378	If the count for Form 4952, Page 1 on the Summary Record (Field #0280) is not equal to the IRS count for Form 4952, Page 1 records within the return.
379	If the count for Form 5884, Page 1 on the Summary Record (Field #0286) is not equal to the IRS count for Form 5884, Page 1 records within the return.
380	If the count for Form 6198, page 1 on the Summary Record (Field #0290) is not equal to the IRS count for Form 6198, page 1 records within the return.

REJECT VALIDATION CRITERIA CODE	
381	If the count for Form 6252, Page 1, on the Summary Record (Field #0295) is not equal to the IRS count of Form 6252, Page 1, records within the return.
386	If the count for Form 8582, Page 1, on the Summary Record (Field #0310) is not equal to the IRS count of Form 8582, Page 1, records within the return.
387	If the count for Form 4970, Page 1, on the Summary Record (Field #0282) is not equal to the IRS count of Form 4970, Page 1, records within the return.
388	If the count for Form 4972, Page 1, on the Summary Record (Field #0284) is not equal to the IRS count of Form 4972, Page 1 records within the return.
389	If the count for Form 6478, Page 1 on the Summary Record (Field #0296) is not equal to the IRS count for Form 6478, Page 1 records within the return.
390	If the count for Form 8582-CR, Page 1 on the Summary Record (Field #0320) is not equal to the IRS count of Form 8582-CR, page 1 records within the return.
391	If the count for Form 8582-CR, Page 2 on the Summary Record (Field #0330) is not equal to the IRS count of Form 8582-CR, page 2 records within the return.
392	If the count for Form 8801, Page 1, on the Summary Record (Field #0340) is not equal to the IRS count of Form 8801, page 1 records within the return**.**
393	If the count for Form 8801, Page 2, on the Summary Record (Field #0341) is not equal to the IRS count of Form 8081, Page 2 records within the return**.**
394	If the count for Form 8801, Page 3, on the Summary Record (Field #0342) is not equal to the IRS count of Form 8081, Page 3 records within the return**.**
395	If the count for Form 8824, Page 1, on the Summary Record (Field # 0350) is not equal to the IRS count for Form 8824, Page 1, records within the return.
396	If the count for Form 8824, Page 2, on the Summary Record (Field #0355) is not equal to the IRS count for Form 8824, Page 2, records within the return.
397	If the count for Form 8582, Page 2 on the Summary Record (Field #0313) is not equal to the IRS count of Form 8582, Page 2 records within the return.
398	If the count for Form 8829, Page 1 on the Summary Record (Field #0356) is not equal to the IRS count for Form 8829, Page 1 records within the return**.**

399 If the count for Form 8582, Page 3 on the Summary Record (Field #0316) is not equal to the IRS count of Form 8582, Page 3 records within the return.

400 If the count for the Payment record on the Summary Record (Field #0362) is not equal to the IRS count for the Payment Record Page 1, records within the return.

402 If the count for form 6765, Page 1 on the Summary Record (Field #0297) is not equal to the IRS count for Form 6765, Page 1 records within the return.

404 If the count for Form 6765, Page 2 on the Summary Record (Field #0298) is not equal to the IRS count for Form 6765, Page 2 records within the return.

406 If the count for Form 8586, Page 1 on the Summary Record (Field #0331) is not equal to the IRS count for Form 8586, Page 1 records within the return.

408 If the count for Form 8609-A, Page 1 on the Summary Record (Field #0335) is not equal to the IRS count for Form 8609-A, Page 1 records within the return.

410 If the count for Form 8820, Page 1 on the Summary Record (Field #0346) is not equal to the IRS count for Form 8820, Page 1 records within the return.

420 To validate the entry in Field #0442 of the Summary Report to accept only **"NY"** or **Blank**.

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

423 If the count for Form 4136, Page 2, on the Summary Record (Field #0205) is not equal to the IRS count of Form 4136, Page 2, records within the return.

424 If the count for Form 4136, Page 3, on the Summary Record (Field #0206) is not equal to the IRS count of Form 4136, Page 3, records within the return.

425 If the count for Form 4136, Page 4, on the Summary Record (Field #0207) is not equal to the IRS count of Form 4136, Page 4, records within the return.

430 If the count for Form 8082, page 1 on the Summary Record (Field #0299) is not equal to the IRS count for Form 8082, page 1 records within the return.

431 If the count for Form 8082, page 2 on the Summary Record (Field #0300) is not equal to the IRS count for Form 8082, page 2 records within the return.

432 If the count for Form 8275, page 1 on the Summary Record (Field #0304) is not equal to the IRS count for Form 8275, page 1 records within the return.

433 If the count for Form 8275, page 2 on the Summary Record (Field #0305) is not equal to the IRS count for Form 8275, page 2 records within the return.

434 If the count for Form 8275-R, page 1 on the Summary Record (Field #0306) is not equal to the IRS count for Form 8275-R, page 1 records within the return.

435 If the count for Form 8275-R, page 2 on the Summary Record (Field #0307) is not equal to the IRS count for Form 8275-R, page 2 records within the return.

436 If the count for Form 8886, page 1 on the Summary Record (Field #0358) is not equal to the IRS count for Form 8886, page 1 records within the return.

437 If the count for Form 8886, page 2 on the Summary Record (Field #0359) is not equal to the IRS count for Form 8082, page 2 records within the return.

438 If the count for Form 8860 on the Summary Record (Field #0336) is not equal to the IRS count for Form 8860 records within the return.

439 If the count for Form 8864 on the Summary Record (Field #0337) is not equal to the IRS count for Form 8864 records within the return.

440 If the count for Form 8874 on the Summary Record (Field #0338) is not equal to the IRS count for Form 8874 records within the return.

441 If the count for Form 8881 on the Summary Record (Field #0339) is not equal to the IRS count for Form 8881 records within the return.

442 If the count for Form 8882 on the Summary Record (Field #0347) is not equal to the IRS count for Form 8882 records within the return.

443 If the count for Form 8896 on the Summary Record (Field #0348) is not equal to the IRS count for Form 8896 records within the return.

450 If the count for Preparer Note records on the Summary Record, (Field #0455) is not equal to the IRS count for Preparer Note records within the return.

451 If the count for Election Explanation records on the Summary Record, (Field #0456) is not equal to the IRS count for Election Explanation records within the return.

REJECT VALIDATION CRITERIA CODE	
452	If the count for Regulatory Explanation records on the Summary Record, (Field #0457) is not equal to the IRS count for Regulatory Explanation records within the return.
480	If year of Electronic Postmark Date (Field #0520) of the Summary Record is present, then Year of Electronic Postmark Date must equal to the current processing year. **(Note: For BATS testing, use of field 0520 is optional. It can be blank. For Production, use a 2006 date.)**
490	If one of the three (3) fields on the Summary Record is present (Field #0520, #0530, #0540), then all the following fields must be present: Electronic Postmark Date (Field #0520), Electronic Postmark Time(#0530) and Electronic Postmark Time Zone (Field #540).
495	The following records have a maximum limit of 20 pages each (Field 0002): Preparer Note, Election Explanation, and Regulatory Explanation.

.03 VALIDATION CRITERIA

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

REJECT VALIDATION CRITERIA CODE	
500	If Form 3800, Field #0020 (Investment Credit) is significant, the entry must equal Form 3468, Field #0410 (Current Year Credit).
504	If Form 3800, Field #0060 (Current Year Credit for Increasing Research Activities) is significant, the entry must equal Form 6765, Field #0760 (Subtract Line 45 from Line 44).
505	If Form 3800, Field #0070 (Current Year Low-Income Housing Credit) is significant, the entry must equal Form 8586, Field #0150 (Subtract Line 6 from Line 5).
511	If Form 3800, Field #0130 (Current Year Orphan Drug Credit) is significant, the entry must equal form 8820, Field #0070 (Subtract Line 5 from Line 4).
512	If Form 3800, Field #1140 (Tentative Minimum Tax) is significant, the entry must equal Form 1041, Field #2130 (Tentative Minimum Tax)

513 If Form 3800 is present and Field #1030 (Alternative Minimum Tax) is significant, then Form 1041 Page 4, Field #2170 (Alternative Minimum Tax) must also be significant.

514 If Form 3800, Field #1200 (General Business Credit Allowed for Current Year) is significant, then Form 1041 Page 2, Field #1260 (General Business Credit Check Form 3800) must equal "X" and Field #1290 (General Business Credit) must equal Form 3800, Field #1200, **unless Form 6478 is present.**

554 If Form 3800, Field #0580 (Biodiesel and Renewable Diesel Fuels Credit) is significant, the entry must equal Form 8864, Field # 0210.

556 If Form 3800, Field 0540 is significant, the entry must equal the amount on Form 8874, Field 0360.

558 If Form 3800, Field 0550 is significant, the entry must equal the amount on Form 8881, Field 0060.

559 If Form 3800, Field #0560 (Employer-Provided Child Care Facilities and Services) is significant, the entry must equal Form 8882, Field # 0160.

562 If Form 3800, Field 0590 is significant, the entry must equal the amount on Form 8896, Field 0210.

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

585 If Form 6478 is present and Field #0250 (Alternative Minimum Tax) is significant, then Form 1041 Page 4, Field #2170 (Alternative Minimum Tax) must also be significant.

586 If Form 6478 is present and Field #0425 (Tentative Minimum Tax) is significant, then Form 1041 Page 4, Field #2130 (Tentative Minimum Tax) must also be significant.

587 If Form 6478, Field #0450 (Credit for Alcohol Used as Fuel Allowed for Current Year) is significant, then Form 1041 Page 2, Field #1270 must equal "X" and Field #1280 must equal "6478" and Field #1290 must equal Form 6478, Field #0450, unless Form 1041, Field #1260 is equal to x.

588 If Form 6765 is present and Field #0180 (Electing Reduced Credit Literal) equals SEC 280C", then Fields #(s) 0195, 0200, 0210, 0220, 0224, 0230, 0240, 0250, 0260, 0270, 0280, 0290, 0300, 0310, 0320, 0330, 0340, 0350, 0360, 0370, 0465, 0470, 0475, 0480, 0495, and 0500 must be blank.

593 If Form 8609-A is present, and either 0060 (Have original Form 8609; No) or Field 0080 (Building qualifies as low-income housing project; No) are equal to "X", then Form 8609-A, Fields 0200 through 0370 must be blank.

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

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

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

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

610 If Form 1041, Page 1, Field 0152 is equal to "X", then Fields 0130 and 0151 must be equal to blanks.

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

613 "If Form 3468 is present and Fields 0120 or 0140 are significant, then Field 0150 must also be significant."

616 If Form 1041 Page 1, Field 0160 (Grantor Type Trust) is equal to "X", then Field #0130 (Decedent Estate) and Field #0151 (QDT) must be equal to blanks.

618 If Form 1041 Page 1, Field #0220 (Final Return Box) is equal to "X", then Field #0800 (Credited to 2005 Estimated Tax) must be zero or blank.

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

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

634 If Form 1041 Page 1, Field #0340 (Capital Gain or Loss) is a positive amount and is not equal to the amount entered on Schedule D, Page 2, Field #1730 (Total Net Gain or Loss).

636 If Form 1041, Page 1, Field #0340 (Capital Gain or Loss) is equal to zeros or spaces and the amount entered on Schedule D Page 2, Field #1730 (Total Net Gain or Loss) is a significant amount, **EXCEPT** when Form 1041, Field #0220 (Final Return Box) is significant.

638 If Form 1041, Page 1, Field #0370 (Ordinary Gain or Loss) is significant, then Form 4797 must be present, unless Form 1041, Field #0375 is equal to ”Form 4684”.

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

642 If Form 1041, Page 1, Field #0450 (Charitable Deductions) is significant, then Field #1000 (Charitable Deduction) on Form 1041, Page 2 must be significant and equal to Field #0450, EXCEPT when Form 1041, Field #0190 (Pooled Income Fund) is equal to X.

643 If Form 1041, Field #0190 is equal to X, and Field #0450 is significant, and Form 1041, Field #1000 is zero or blank, then Form 1041, Field #0455 must be equal to STMbnn.

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

652 If Form 1041 Page 1, Field #0530 (Income Distribution Deduction Schedule B) has an entry then it must be equal to Field #1180 (Income Distribution Deduction), **EXCEPT** when Field #0025 ("SECTION 542(i) Trust") or Field # 0190 (#Pooled Income Fund) is significant.

654 If Form 1041, Page 1, Field #0530 (Income Distribution Deduction) is significant, then Field #0270 (Number of Schedules K-1 Attached) must be significant, **EXCEPT** when Field #0025 ("SECTION 542(i) Trust") is significant.

655 If Form 1041, Field #0270 is greater than zero, then Summary Record Field #0430 must be equal to Field #0270.

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

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

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

663 If Form 1041, Page 1, Field #0151 (Qualified Disability Trust) is equal to "X", then Field #0560 (Exemption Amount) must equal 0 - 3400.

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

665 If Form 1041, Page 1, Field #0152 (ESBT) is equal to "X", then Field #0560 (Exemption Amount) must be equal to 0 - 300.

666 If Form 1041, Page 1, Field #0160 (Grantor Type Trust) is equal to "X" and Field #0580 (Income of Fiduciary) is equal to zeros, blanks or a negative amount, then Field #0560 (Exemption Amount) must equal zeros or blanks, except when either Field 0140 or Field 0150 are significant.

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

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

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

674 If Form 1041, Page 1, Field #0620 **(Current Year Estimated Tax Payments and Prior Year ES Credit)** is significant, then Field #0640 (Line 24A Minus Line 24B) must be equal to Field #0620.

676 If either Form 2210 or Form 2210F is present, then Field #0700 (Federal Income Tax Withheld) on Form 1041, Page 1 and either Field #0070 (Withholding Taxes) Form 2210 or Field #0100 (Withholding Taxes) Form 2210F must be equal.

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

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

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

683 If Form 1041, Page 1, Field #0720 (Form 4136 Amount) is significant, then Form 4136 must be present and Field #4360 (Total Income Tax Credit Amount) Form 4136 must equal Field #0720 Form 1041.

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

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

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

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

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

696 If on Form 1041, Page 2, Field #1000 (Charitable Deductions) contains a significant entry, then Form 1041, Page 2, fields (Fields #0975 or #0980), must also contain a significant entry.

702 If Form 1041, Page 2, Field #1040 (Amount from Schedule A) is numeric and greater than zero, then Field #0970 (Capital Gains for Tax Year Allocated and Paid or Permanently Set Aside) must equal Field #1040.

704 If Schedule J, Page 1 (Form 1041) is present, then Field #0030 (Distributable Net Income Schedule B) must equal Field #1090 (Distributable Net Income) on Form 1041, Page 2, if Field #1090 is significant.

706 If Form 1041, Page 2, Field #1090 (Distributable Net Income) is significant, at least one of the following fields (Field #1010 through #1070) must also be significant.

708 If Schedule J, Page 1 (Form 1041) is present, then Field #0040 (Income Required Schedule B) must be equal to Form 1041, Page 2, Field #1120, (Income to be Distributed Currently), if Field #1120 is significant.

710 If Schedule J, Page 1 (Form 1041) is present, then Field #0020 (Amounts Required Schedule B) must equal Form 1041, Page 2, Field #1130 (Other Amounts Paid/Credited).

712 If Form 1041, Page 2, Field #1120 (Income to be Distributed Currently) or Field #1130 (Other Amounts Paid/Credited) is significant, then Field #1140 (Total Distributions) must also be significant

714 If Form 1041, Page 2, Field #1240 (Foreign Tax Credit) is significant, then Form 1116 must be present, and Field #1250 (Foreign Tax Credit) on the first Form 1116 must be significant.

716 If Form 1041, Page 4, Field #2120 (Alternative Minimum Foreign Tax Credit) is significant, then Form 1116, Field #0007 (Alt Min Tax Literal) and Field #1250 (Foreign Tax Credit) must also be significant.

719 If Form 1041, Page 2, Field #1290 (General Business Credit) is significant, then either Field #1260 or Field #1270 must equal “X”.

720 If Form 1041, Page 2, Field #1300 (Credit for Prior Year) is significant, then Form 8801 must be present.

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

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

724 If Form 2210, Field 0150 (Box C) is equal to X, then Form 2210, pages 3 and 4 must be present.

725 If Form 2210, Page 1, is present, then one of the following Fields must be equal to X: 0130, 0140, 0150, 0160, 0170.

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

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

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

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

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

734 Schedule D, Page 2, Field #1760 (Net Loss from Line 16 or $3000) cannot be greater than $3,000.

738 If Form 4684, Page 2, Field #1210 (Loss on Line 40 is Equal to or Less than Gain on Line 39) is greater than zero, then Form 4797, Page 1, Field #0600 (Gain Form 4684 Line 42) must be equal to Field #1210.

740 Form 1041, Page 1, Field # 0370 (Ordinary Gain or Loss) must be equal to Form 4797, Page 1, Field #1340 (Combine Lines 10-16), unless Form 1041, Field #0375 is equal to "Form 4684".

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

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

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

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

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

752 “If Form 1041, Page 2, Field #1270 is equal to x, then Form 1041, Page 2, Field #1280 must equal 5884 or 6478.

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

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

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

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

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

760 If Schedule F (Form 1040), Field #0040 (Accounting Method Cash) equals "X", then Field #0300 or Field #0710 must also be significant.

762 If Schedule F (Form 1040), Field #0050 (Accounting Method Accrual) equals "X", then Field #0710 or Field #0950 must also be significant.

765 If Schedule F (Form 1040), Field #0720 (PAL Indicator) is significant, the entry must be equal to "PAL".

766 If Schedule D, Page 1, Field #0750 (Short Term Capital Gain or Loss Entire Year) is significant, either Form 4684, Form 6252 or Form 8824 must be present.

767 The “Date Acquired” fields for Schedule D may contain only the data specified under the “Description” heading as reflected in the Record Layouts.

768 If Schedule D, Page 1, Field #1580 (Long Term Capital Gain or Loss Entire Year) is significant, then at least one of the following forms must be present: Form 4684, or Form 6252, or Form 8824, or Form 2439.

770 If Form 1041, Page 2, Field #1220 (Other Tax Description) is significant, then it must contain the literal "FORM8621ONLY".

771 If Schedule D, Field 1770 (line 17) is less than zero, then Schedule D, Field 1970 (line 35) must be blank or zero.

772 If Schedule D, Page 2, Field #1810 (Amount From Form 4952, Line 4g) is significant, then Form 4952 must be present and Field #0090 (Line 4g Investment Income,) Form 4952 must be significant.

773 Schedule D, Field 1970 (line 35) cannot be less than zero.

774 If Schedule D, Field #1970 is greater than zero, then Form 1041, Field #1205 must be greater than zero.

776 If Form 1041, Page 1, Field #0330 (Business Income or Loss Schedule C) is significant, then Schedule C or Schedule C-EZ must be present, and either Schedule C, Field #0540 (Net Profit/Loss) or Schedule C-EZ, Field #0120 (Net Profit) must be significant.

778 If Schedule C, Page 1 (Form 1040), Field #0190 (Cost of Goods Sold) is significant, then Schedule C, Page 2, Field #0730 (Cost of Goods Sold) must also be significant.

780 Form 1041, Page 1, Field #0535 (SECTION 542i Number of Gravesites) must be numeric or blank.

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

783 If Schedule C (Form 1040), Field #0530 (PAL Indicator) is significant, the entry must be equal to "PAL".

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

785 On Form 4562, if Field 0120 (on page 1) is significant, then Field 1340 (on page 2) must also be significant.”

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

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

790 If Form 4684, Field 1215 significant and not equal to blanks, the entry must be equal to “PAL”.

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

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

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

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

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

798 On Form 8824, if Field #0030 through #0330 are blank, then Fields #0020, #0340, and #0360 must be significant and not zero, and Field #0025 must equal STMbnn.

799 If Form 8824 is present and Field #(s)0230 through #0290 are blank, and Field #0300 (Realized Gain or Loss) is significant, then Field #0305 (Multi Asset Gain Statement) must equal “STMbnn”.

800 If Schedule H (Form 1040), Page 1, Field #0140 (Total Taxes Less Advance EIC Payments) is significant, and Field #0150 (Cash Wages Over $1000 Paid Quarterly – No Box) equals “X”, then Form 1041, Page 2, Field #1365 (Household Employment Taxes) must be significant.

801 If Schedule H (Form 1040), Page 2, Field #0530 (Total Combined Taxes Plus FUTA Taxes) is significant, and Field #0540 (Required to File Form 1040 – Yes) equals “X”, then Form 1041, Page 2, Field #1365 (Household Employment Taxes) must be significant.

802 Schedule H (Form 1040), Page 1, Field #0040 (Cash Wage Over Annual Amount Paid Yearly – Yes Box) and Field #0045 (Cash Wage Over Annual Amount Paid Yearly – No Box) cannot both equal “X”.

803 Schedule H (Form 1040), Page 1, Field #0040 (Cash Wage Over Annual Amount Paid Yearly – Yes Box) and Field #0045 (Cash Wage Over Annual Amount Paid Yearly –No Box) cannot both equal blank.

804 Schedule H (Form 1040), Page 2, Field #0200 (Name of State Where Contributions Paid) must equal a standard postal state abbreviation.

805 Schedule H (Form 1040), Page 1, Field #0050 (Federal Income Tax Withheld – Yes Box) and Field #0055 (Federal Income Tax Withheld – No Box) cannot both equal “X”.

806 Schedule H (Form 1041), Page 1, Field #0060 (Cash Wage Over $1000 Paid Quarterly – No Box) and Field #0065 (Cash Wage Over $1000 Paid Quarterly – Yes Box) cannot both equal “X”.

807 Schedule H (Form 1041), Page 1, Field #0150 (Cash Wage Over $1000 Paid Quarterly – No Box) and Field #0155 (Cash Wage Over $1000 Paid Quarterly – Yes Box) cannot both equal “X”.

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

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

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

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

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

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

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

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

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

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

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

820 If Form 1116 is present, either Field #0020, #0030, #0040, #0050, and #0060, must equal "X". More than one may not equal "X" on any individual Form 1116.

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

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

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

830 On Form 4136, if Field 4360 is significant and not blanks or all zeroes, than at least one of the following Fields must contain a significant entry: 0070, 0090, 0180, 0230, 0237, 0307, 0320, 0340, 0347, 0407, 0416, 0420, 0435, 0450.

On Form 4136, if Field 4360 is significant and not blanks or all zeroes, than at least one of the following Fields must contain a significant entry: 0555, 0565, 0580, 0595, 0625, 0640, 0680, 0695, 0725, 0750, 0757, 0764, 0775, 0795, 0825, 0970, 0990.

On Form 4136, if Field 4360 is significant and not blanks or all zeroes, than at least one of the following Fields must contain a significant entry: 3030, 3050, 3070, 3220, 3280, 3340, 3400, 3460, 3520, 3580, 3640, 3680, 3720, 3760, 3800, 3840, 3880, 3940, 3980, 4020, 4160, 4200, 4260, 4300, 4340, 4343, 4347.

835 On Form 4136, if Field #4360 (Line 17) is significant, then Form 1041, Field #0720 (Line 24g, Form 4136 Amount) and Form 1041, Field #0740 (Line 24h, Total) must be significant.

836 On Form 4136, if Field #0040, Line 1c (c) is significant, then Field #0030, Line 1c (a) must also be significant.

On Form 4136, if Field #0070, Line 1c (d) is significant, then either Field #0010, Line 1a (c), or Field #0020 Line 1b (c), or Field #0040 Line 1c (c) must also be significant.

On Form 4136, if Field 0090, Line 1d (d) is significant, then Field 0080, Line 1d (c) must also be significant.

838 On Form 4136, if Field #0180, Line 1a (d) is significant, then Field #0170 Line 1a (c) must also be significant.

On Form 4136, if Field #0200, Line 2b (c) is significant, then Field #0190, Line 2b (a) must also be significant.

On Form 4136, if Field #0230, Line 2b (d) is significant, then Field #0200, Line 2b (c) must also be significant.

On Form 4136, if Field 0237, Line 2c (d) is significant, then Field 0233, Line 2c (c) must also be significant.

839 On Form 4136, if Field #0380, Line 4a (c) is significant, then Field #0370, Line 4a (a) must also be significant.

On Form 4136, if Field #0407 Line 4b (d), is significant, then either Field #0380, Line 4a (c), or Field #0399, Line 4b (c) must also be significant.

On Form 4136, if Field #0416, Line 4c (d), is significant, then Field #0409, Line 4c (c), must also be significant.

On Form 4136, if Field #0420, Line 4d (d), is significant, then Field #0418, Line 4d (c), must also be significant.

On Form 4136, if Field #0435, Line 4e (d) is significant, then Field #0430, Line 4e (c) must also be significant.

On Form 4136, if Field #0450, Line 4e (d) is significant, then Field #0445, Line 4e (c) must also be significant.

840 On Form 4136, if Field #0260, Line 3a (c) is significant, then Field #0270, Line 3a (a) must also be significant.

On Form 4136, if Field #0307, Line 3b (d) is significant, then either Field #0270, Line 3a (c) or Field #0303 Line 3b (c) must also be significant.

On Form 4136, if Field #0320, Line 3c (d) is significant, then Field #0310, Line Line 3c (c) must also be significant.

841 On Form 4136, if Field #0340, Line 3d (d) is significant, then Field #0330, Line 3d (c) must also be significant.

On Form 4136, if Field #0347, Line 3e (d) is significant, then Field #0343, Line 3e (c) must also be significant.

842 On Form 4136, if Field #0555, Line 5a (d) is significant, then Field #0550, Line 5a (c) must also be significant.

On Form 4136, if Field #0565, Line 5b (d) is significant, then Field #0560, Line 5b (c) must also be significant.

On Form 4136, if Field #0580, Line 5c (d) is significant, then Field #0575, Line 5c (c) must also be significant.

On Form 4136, if Field #0595, Line 5d (d) is significant, then Field #0590, Line 5d (c) must also be significant.

843 On Form 4136, if Field #0625, Line 6a (d) is significant, then Field #0620, Line 6a (c) must also be significant.

On Form 4136, if Field #0640, Line 6b (d) is significant, then Field #0635, Line 6b (c) must also be significant.

844 On Form 4136, if Field #0680, Line 7b (d) is significant, then either Field #0660, Line 7a (c) or Field #0670, Line 7b (c) must also be significant.

847 On Form 4136, if Field #0615, Line 6, Exception Box, equals "X", then Field #0610, Line 6, Explanation must equal "STMbnn" and Field #0608, Line 6, Registration Number must be significant.

848 On Form 4136, if Field #0655, Line 7, Exception Box equals "X", then Field #0650, Line 7, Explanation must equal "STMbnn" and Field #0645, Line 7, Registration Number must be significant.

850 On Form 4136, if a field identified under the Significant Entry column is present, (not equal to zeros of blanks), then the field(s) identified under the Corresponding Entry column must also be present.

Significant Entry	Corresponding Entry	
3220	3210	3200
3280	3260	3240
3340	3320	3300
3400	3380	3360
3460	3440	3420
3520	3500	3480
3580	3560	3540
3640	3620	
3680	3660	
3720	3700	
3760	3740	
3800	3780	
3840	3820	
3880	3860	

853 On Form 4136, if a field identified under the Significant Entry column is present, (not equal to zeros or blanks), then the field identified under the Corresponding Field column must also be present.

Significant Entry	Corresponding Entry	
3940	3920	
3980	3960	
4020	4000	
4160	4140	4120
4200	4180	
4300	4280	
4340	4320	
4343	4341	
4347	4345	

854 If on Form 4136, if any of the following fields are significant, then Field #3600, Line 12, must also be significant.

Fields
3640
3680
3720
3760
3800
3840
3880

855 If on Form 4136, if any of the following fields are significant, then Field #3900, Line 13, must also be significant.

Fields
3940
3980
4020

856 If on Form 4136, if Field #4220, Line 15 is significant, then Field #4260, Line 15a (d) must also be significant.

857 On Form 4136, if Field #4260, Line 15a (d) is significant, then Field #4220, Line 15 must also be significant.

858 On Form 4136, if any of the Field Numbers listed below are significant, the value code may only be one of the codes listed in the Record Layout, Description, for that specific field.

Fields: 0030, 0190, 0260, 0370, 0425, 0440, 0570, 0585, 0759, 0768, 3200, 3240, 3300, 3360, 3420, 3480, 3540, 4120

860 On Form 4136, if Field #0608, Line 6, Registration Number is significant, then either Field #0620, Line 6a (c) or Field #0635, Line 6b (c) must be significant.

On Form 4136, if any of the following fields are significant, then Field #0608 (Registration No.) must also be significant. Fields: 0625 (Line 6a (d) or 0640 (Line 6b (d).

861 If Form 4136, Field #0645, Line 7, Registration Number is significant, then either Field #0660, Line 7a (c), or Field #0670, Line 7b (c) or Field #0685, Line 7c (c) must also be significant.

On Form 4136, if any of the following fields are significant, then Field #0645, Registration No. must also be significant. Fields: 0680, Line 7b (d) or 0695, Line 7c (d).

862 On Form 4136, if Field #0695 Line 7c (d) is significant, then Field #0685, Line 7c (c) must also be significant.

863 On Form 4136, if any of the following fields are significant, then Field #0705, Line 8, Registration Number must also be significant. Fields: #0725, Line 8a (d), Field #0750, Line 8b (d), Field #0757, Line 8c (d), Field #0764, Line 8d (d), Field #0775 Line 8e (d).

On Form 4136, if Field #0725, Line 8a (d) is significant, then Field #0715, Line 8a (c) must also be significant.

On Form 4136, if Field #0770, Line 8e (c) is significant, then Field #0768, Line 8e (a) must also be significant.

On Form 4136, if #0775 Line 8d (e) is significant, then Field #0770 Line 8e (c) must also be significant.

On Form 4136, if Field #0760, Line 8d (c) is significant, then Field #0759, Line 8d (a) must also be significant.

On Form 4136, if Field #0764, Line 8d (d), is significant, then Field #0760, Line 8d (c), must also be significant.

On Form 4136, if Field #0757, Line 8c (d), is significant, then Field #0755, Line 8c (c), must also be significant.

On Form 4136, if Field #0750, Line 8b (d), is significant, then Field #0745, Line 8b (c), must also be significant.

864 On Form 4136, if Field #0795, Line 9a (d) is significant, then Field #0790, Line 9a (c) must also be significant.

On Form 4136, if Field #0790, Line 9a (c) is significant, then Field #0785, Line 9a (a) must also be significant.

865 On Form 4136, if Field #0825, Line 9b (d) is significant, then Field #0815, Line 9b (c) must also be significant.

On Form 4136, if Field #0815, Line 9b (c) is significant, then Field #0810, Line 9b (a) must also be significant.

867 On Form 4136, if Field #0950, Line 9, Registration Number is significant, then either Field #0970, Line 9a (d) or Field #0990, Line 9b (d) must also be significant.

On Form 4136, if Field #0970, Line 9a (d) is significant, then Field #0960, Line 9a (c) must also be significant.

On Form 4136, if Field #0990, Line 9b (d) is significant, then Field #0980, Line 9b (c) must also be significant.

On Form 4136, if any of the following fields are significant, then Field #00950, Registration No. must also be significant. Fields: 0970, Line 9a (d) or 0990, Line 9b (d).

868 On Form 4136, if Field #3010, Line 10, Registration Number is significant, then either Field #3030, Line 10a (d) or Field #3050, Line 10b (d), or Field #3070, Line 10c (d) must also be significant.

On Form 4136, if Field #3030, Line 10a (d) is significant, then Field #3020, Line 10a (c) must also be significant.

On Form 4136, if Field #3050, Line 10b (d) is significant, then Field #3040, Line 10b (c) must also be significant.

On Form 4136, if Field #3070, Line 10c (d) is significant, then Field #3060, Line 10c (c) must also be significant.

On Form 4136, if any of the following fields are significant, then Field #03010, Registration No. must also be significant. Fields: 3030, Line 10a (d), or 3050, Line 10b (d), or 3070, Line 10c (d).

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

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

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

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

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

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

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

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

877 If form 8582, Page 1 is significant, then form 8582, Pages 2 and 3 must also be present.

900 The Employer Identification Number (EIN) on the Federal Form 1041 does not match the EIN on the state return.

901 The state return count in the Summary Record does not match the IRS Record Count.

902 The “State Attachment” count does not match the IRS Record Count.

903 Only one AHEADER record may be present for each state return.
Note: Reject Codes related to state returns are also located in the Fed-State section of this publication.

906 No recognizable State records are attached but the Summary Record is equal to a valid State Code.

907 A valid State Code does not appear in the Summary Record but there are state records attached.

911 Invalid State Code on state return.

REJECT VALIDATION CRITERIA CODE	
916	On the Summary Record, Field 0465 (EFIN) is missing or not a valid number.
951	If Field 60 of the Authentication Record equals “P,” then Field 100 of the Authentication Record must be “1” or “2” and Form 1041 Field 815 must be numeric and not all zeros.
953	First six digits of Field 110 of the Authentication Record must equal ERO’s EFIN.
954	If Field 110 of the Authentication Record (ERO/EFIN/PIN) is present, then Field 60, PIN Type Code must equal “P.”
955	If field 060 equals “P,” then Field 090 must equal “D.”
956	If Field 815 of the tax return is significant, then an Authentication Record must be attached.
957	If the Authentication Record is present, Field 0080, Fiduciary’s Signature Date, must equal the processing year.
958	If Form 1041, Field 815 is significant, it must equal Field 070 of the Authentication Record.
959	If Form 1041, Field 815 is significant, must equal five numeric position and not all zeros.
960	The count for Authentication Records must equal the IRS count for Authentication Records within the return.
999	Exceeded maximum number of errors (96).

SECTION 10 FEDERAL/STATE REQUIREMENTS

.01 GENERAL DESCRIPTION

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

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

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

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

(5) **<u>Requirements for Electronic Filing</u>**

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

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

2. The return must be filed between January 22, 2008 and October 20, 2008.

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

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

(6) **Exclusions from Electronic Filing**

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

1. amended returns,
2. returns filed for a tax period other than January 1, 2007 through December 31, 2007,
3. returns for part-year residents of a state, or cities associated with that particular state,
4. returns reporting liabilities for nonresident earnings tax for cities associated with that particular state,
5. returns for decedents with Social Security Numbers in the following ranges:

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

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

.02 RETURN SEQUENCE ORDER

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

.03 LENGTH OPTIONS

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

.04 RECORD TYPES

A header
B attach
C attach
D attach
E attach

.05 ACKNOWLEDGMENT REPORT

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

.06 RECORD LAYOUTS

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

State Entity Record
State Attachment B Record
State Attachment C Record
State Attachment D Record
State Attachment E Record

.07 REJECT CODES

900 The Employer Identification Number (EIN) on the Federal Form 1041 does not match the EIN on the state return.

901 The state return count in the Summary Record does not match the IRS Record Count.

902 The "State Attachment" count does not match the IRS Record Count.

903 Only one AHEADER record may be present for each state return.
Note: Reject Codes related to state returns are also located in the Fed-State section of this publication.

904 Reserved.

908 No recognizable state records are attached but the Summary Record is equal to a valid State Code.

909 A valid State Code does not appear in the Summary Record but there are state records attached.

911 Invalid State Code on state return.

999 Exceeded maximum number of errors (96).

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

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(Section B, Data Communication, follows this page.)

SECTION B

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SECTION 1 – DATA COMMUNICATION

INTRODUCTION

REQUIRED ENCRYPTED TRANSMISSIONS

All transmissions to EMS must be encrypted.

All transmissions must use either 1) the Internet using the Secure Socket Layer (SSL) with Telnet/S, or 2) an encrypted IRS-approved dedicated/leased line supplied by the transmitter. Refer to Appendix C for specifications.

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.

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.

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 BATS** should be directed to OSPC by calling the toll-free *e*-Help Desk number at 1-866-255-0654. .

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 or Memphis. 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.

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

PROCESSING YEAR (PY) 2008 - WHAT'S NEW IN EMS!

The following are new features of the Electronic Management System (EMS) for the 2008 processing year:

NEW LOGIN BANNER

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

TRADING PARTNER RESET ACKNOWLEDGMENT OPTION

Beginning with PY 2008, transmitters will be able to reset all types of Acknowledgement Files by choosing menu option 8 from the EMS Main Menu. Transmitters must enter either the GTX Key or ACK File Reference Name.

Note: See the data communication section of the appropriate file specifications at www.irs.gov.

EMS/SRS CONSOLIDATION

The State Retrieval Subsystem will be consolidated into EMS. Two messages have been disabled.

- "State Return Menu is currently unavailable. Additional information may be available on irs.gov and quickalerts."
- "State Return Menu is busy. Wait at least 10 minutes, then retry."

ETIN Cleanup

As a security measure, we will be deleting unused ETINs and passwords prior to participants testing in November, 2007. An analysis of our database indicates that many *e-file* participants initially selected the role of transmitter but chose to use a third party transmitter instead. If our records indicate that you have at least one form type that has been set to Production status since October 2005, then all ETINs on that same application will remain active. However, if no form on an application has been in Production status since October 2005 indicating at least 2 years of transmitter inactivity, then all ETINS on that same application will be deleted. You will not receive any notification if your ETIN is deleted. ETINs used specifically for software developer testing will be excluded from this clean-up and remain in active status. The cleanup process will be incremented annually, using October date for the ETIN cleanup.

WHAT'S NEW IN EMS, continued….

NEW ENCRYPTION OPTIONS

- There will be three options for SSL 3.0/TLS 1.0
  - 1) Advanced Encryption Standard (AES) 128-bit (Treasury recommends #1)
  - 2) Triple Data Encryption Standard (TDES) 168-bit (may affect performance)
  - 3) Secure Socket Layer (SSL) 128-bit (RC4) – current, but will phase out in 2009/2010
- Use terminal emulation software that supports the requirements outlined in the file specifications for the returns you are transmitting.

- The IRS device will auto-negotiate the options between IRS and your terminal emulation software

- Telnet/S will remain the same

PROCESSING CHANGES FOR 1040 FAMILY AND ELECTRONIC TAX DOCUMENTS (ETDS), 1041, 1065 Proprietary, and MeF.

Summary Record Error Messages for 1040, 1041, and ETD

The Record ID for the ETD Summary Record changed from "SUMbbb" to "SUMETD". EMS will reject the transmission if the correct Summary Record is missing and will generate an error acknowledgement file that contains one of the following two new proprietary format error acknowledgments:

RECORD *n* <*record-id*> NOT IMMEDIATELY PRECEDED BY SUMETD RECORD (for ETD)

RECORD *n* <*record-id*> NOT IMMEDIATELY PRECEDED BY SUM RECORD (for 1040,1041)

Where ***n*** stands for the number of the record being processed when the error is discovered and ***record-id*** stands for the value of the Record ID Field of record *n*, e.g., SUMETD

WHAT'S NEW IN EMS, continued….

Internet Filers

An additional URL, **efileD** will be added to EMS

efile**A** is used for **Test** returns that are processed at ECC-**MTB**
efile**D** is used for **Production** returns that are processed at ECC-**MTB**
efile**B** is used for **Test** returns that are processed at ECC-**MEM**
efile**C** is used for **Production** returns that are processed at ECC-**MEM**

GTX Key System Identifier

The values for the System Identifier (first letter) of the GTX Key will be expanded. Trading Partners us the GTX Key to identify the system that received their transmission and that will provide the transmission's acknowledgment.

GTX Key System Identifier	New Description	Effective Date
D	**Test** system at ECC-**MEM**	11/05/07 – 01/06/08
E	**Test** system at ECC-**MTB**	11/05/07 – 01/06/08
T	**Production** system at ECC-**MEM**	11/05/07 – 12/28/07
U	**Production** system at ECC-**MTB**	11/05/07 – 01/06/08

EMS Passwords

Transmitters can log into the 2007 and 2008 systems with the same password because the password synchronized between processing years.

Questions or problems should be directed to the e-Help Desk at 1-866-255-0654 (toll free), or e-mailed e-helpmail@irs.gov.

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** (": ").

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

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. |

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 Data Communication **.**01**.11.**a**.**

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

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

a. 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.

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.

.01 IRS Front-end Processing Subsystem (FEPS)

8. LOGON VALIDATION SPECIFICATIONS (continued)

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. BMF TRADING PARTNER (1041) SESSION EXAMPLE

Logging On to the System

The EMS has incorporated a new password management feature within the trading partner interface, which is documented in Section 3 of this manual. This section illustrates the different responses for each password condition when a trading partner's password must be changed. Section 3 is categorized into five subsections, which are listed as follows:

- Successful Login – No Password Change Required, Section 3.1
- Successful Login – Password Change Required, Section 3.2
- Unsuccessful Login, Section 3.3
- EMS Unavailable, Section 3.4
- EMS Main Menu Processing, Section 3.5

Note: Password rules can be found in Appendix G.

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.

9. BMF TRADING PARTNER (1041) SESSION EXAMPLE, continued

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

Exhibit 3-1 Authorized Use Banner

DATA COMMUNICATION

.01 IRS Front-end Processing Subsystem (FEPS)

The TP is then prompted for his/her EMS 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:  xxxxxxxx
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 in Paragraph "*e*" of this section.

b. SUCCESSFUL LOGIN - PASSWORD CHANGE REQUIRED

There are times when a TP correctly supplies his/her EMS 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 after 90 days
- the TP's password has been reset by an EMS system administrator as a result of the TP contacting the IRS 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 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

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

If the TP has concurrent sessions, only one session 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

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 EMS login id or password, the system displays the message shown in Exhibit 3-10.

```
Login incorrect
```

Exhibit 3-10 Login Incorrect Message

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

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 IRS e-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 as shown in 3-16.

```
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 (available for State use
   only)
8) Reset Acknowledgment File(s)

Enter your choice:
```

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

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 reset acknowledgment file(s)**.** Whenever the TP completes options 2 through 6, the TP is automatically returned to the Main Menu screen. If a non-State TP selects option 7, the message shown in Exhibit 3-17 is displayed along with the Main Menu. If the non-State TP selects option 7 three times, the TP is disconnected.

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

```
                    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 (available for State use only)
          8)   Reset Acknowledgment File(s)

     Enter your choice:  7


     Invalid option. For State use only.

          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 (available for State use only)
          8)  Reset Acknowledgment File(s)

     Enter your choice:
```

Exhibit 3-17 For State Use Only Message

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

From the Main Menu, the State TP can now choose to end the session, 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 9, or reset acknowledgment file(s). Whenever the State TP completes options 2 through 6, the State TP is automatically returned to the Main Menu screen.

If any TP enters a character that is not one of the listed number choices, i.e., is not 1-8, 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
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)

    Enter your choice:  9

    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
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)

    Enter your choice:
```

Exhibit 3-18 Invalid Main Menu Selection

.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 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.

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

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
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)

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
2) [ZMODEM]
3) XMODEM-1K
4) YMODEM BATCH
5)  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

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

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
7)  Show State Return Menu (available for State use only)
8)  Reset Acknowledgment File(s)

Enter your choice:
```

Exhibit 4-5 Redisplay of Main Menu after Protocol Change

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

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

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
        7. Show State Return Menu (available for State use only)
        8. Reset Acknowledgment Files(s)

    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
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)

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.

```
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

* **See Note on next page regarding Compression methods.**

Note: The two supported compression methods are gzip (a freeware program available at www.gzip.org) and compress (a Unix compression utility). If the TP chooses 3) GZIP or 4) COMPRESS and sends a file that was compressed using PKZIP file format 2.04g, EMS is able to decompress the file. EMS Ack files that are returned to the TPs are named based on the compression method chosen. For example, a TP sends in a file named abc.zip compressed with PKZIP 9 and chooses option 3) GZIP. The Ack file returned will have the extension beginning with .GZ. See Exhibit A-1 in Appendix A for the complete list of possible Ack file names. PKZIP and WINZIP will then decompress these files successfully. PKZIP 9 and WINZIP 9 were both successfully tested with EMS. EMS does not support the use of PKZIP's new encryption capabilities because of the "key management" issue.

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
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)

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
     7) Show State Return Menu (available for State use only)
     8) Reset Acknowledgment File(s)

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 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
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)

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 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.

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

```
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.

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).

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

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. Item 12 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)
- Submission of a file with an XML threat (refer to Appendix B)
- Suspension by tax examiner for procedural reasons

Should this occur, the TP must contact the IRS e-Help Desk to request removal of the suspended status.

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

12. SENDING FILES

a. *Starting the Send Process*

This section describes the process of transmitting files to EMS. It details the messages and prompts for TPs registered as transmitters.

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. (See next page for Exhibit 6-3).

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

12. SENDING FILES, *Starting the Send Process* (continued)

```
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

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

12. SENDING FILES (continued)

b. *Sending as Transmitter*

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

If the TP Interface software does not detect an error, the transmission confirmation message shown in Exhibit 6-6 is displayed followed by the Main Menu (Exhibit 6-7). 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 ACK File Reference 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 ACK File Reference 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 ACK File Reference Name.)

Transmission file has been received with the following GTX Key:

S20041020123423.1700 10200001

Exhibit 6-6 Transmission Confirmation Message Display

The Main Menu is displayed again as shown in Exhibit 6-7 (next page).
The TP can choose any menu item to continue or Logoff to end the session.

12. SENDING FILES , item b. (continued)

```
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
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)

Enter your choice:
```

Exhibit 6-7 Main Menu Display

See **Data Communication .01.17**, Exhibit 11-1 for an example of a complete session.

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 Hypertext Markup Language (HTML) format file that is suitable for offline viewing with a Web browser (or other product which recognizes HTML format).

```
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
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)

Enter your choice: 5
```

Exhibit 7-1 Choosing Request Transmission Status Report

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

13. REQUEST TRANSMISSION STATUS REPORT (continued)

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
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)

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

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

14. CHANGING PASSWORD, continued

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
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)

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.

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

14. CHANGING PASSWORD, continued

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

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 the IRS e-Help Desk.

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

14. CHANGING PASSWORD, continued

```
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

14. CHANGING PASSWORD, 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 immediately. If this happensthree times in a session, the TP is disconnected; otherwise the Main Menu is redisplayed as previously shown in Exhibit 8-4.

Note: The TP will not go through the password prompts for this scenario.

```
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” (available for State use only) to retrieve state return data, reset state return files, or to generate a “State Files to Download 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 (available for State use only)
8) Reset Acknowledgment File(s)

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” (available for State use only) 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 (available for State use only)
    8) Reset Acknowledgment File(s)

Enter your choice:  7
```

Exhibit 9-2 State Return Menu Unavailable Message

If the State TP chooses “Show State Return Menu” (available for State use only) 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.

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

a. State Return Menu Unavailable

```
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 (available for State use only)
      8) Reset Acknowledgment File(s)

Enter your choice:  7
```

Exhibit 9-3 State Return Menu Busy Message

b. STATE RETURN MENU

When the State TP chooses “Show State Return Menu” (available for State use only) 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.

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

b. STATE RETURN MENU, continued..

```
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

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.

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

```
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 as shown in 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

(SEE NEXT PAGE)

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

```
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.

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

If the State TP reaches the limit for the number of state files that can be reset in one State Return Menu session (ten 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. If the State TP selects "Reset State File" three times after the state file reset limit, the State TP is disconnected.

```
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

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

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 MDDhhmm_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.

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

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

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.

```
                    State Files to Download Report

Run Date: 2007-05-15 12:23:50
Location: Enterprise Computing Center at Memphis

FILE                                NUMBER  COMPRESSED
NAME        DATE/TIME LOADED     TEST   RETURNS FILE SIZE
------------ ------------------ -------- ------- ----------
ga274.gz    2007-05-14 13:35:50   N       3000     1971147
ga275.gz    2007-05-14 13:35:50   N       3000     1960644
ga276.gz    2007-05-14 13:35:50   N       2035     1092342
ga277.gz    2007-05-14 13:46:09   N        726      224754
```

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 there are state data files 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 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 Exhibit 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. RESETTING ACKNOWLEDGMENT FILE(S)

This section describes how the TP can reset positive or negative acknowledgments using either a GTX Key or an ACK File Reference Name. After resetting the acknowledgment file(s), the TP can receive the acknowledgment file(s) by choosing "Receive/Send File(s)" as described in Section 5. To reset acknowledgment file(s), the TP chooses "Reset Acknowledgment File(s)" as shown in Exhibit 10-1.

```
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
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)

Enter your choice:  8
```

Exhibit 10-1 Choosing "Reset Acknowledgment File(s)"

When the TP chooses the "Reset Acknowledgment File(s)" menu item from the Main Menu, the Reset Acknowledgment File(s) Menu shown in Exhibit 10-2 is displayed.

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

```
RESET ACKNOWLEDGMENT FILE(S) MENU

1) Return to MAIN MENU
2) GTXKEY
3) ACK File Reference Name

Enter your choice:
```

Exhibit 10-2 Reset Acknowledgment File(s) Menu

The TP can choose to reset an acknowledgment file by GTX Key or ACK File Reference Name regardless of the submission file format type. If the TP enters a character that is not one of the listed number choices, then the invalid menu selection message, along with the Reset Acknowledgment File(s) Menu, is displayed as shown in Exhibit 10-3. If the TP fails to make a valid selection in three attempts, the TP is disconnected.

```
Invalid menu selection. Try again.

RESET ACKNOWLEDGMENT FILE(S) MENU

1) Return to MAIN MENU
2) GTXKEY
3) ACK File Reference Name

Enter your choice:
```

Exhibit 10-3 Invalid Menu Selection Message

When the TP chooses “GTXKEY” from the Reset Acknowledgment File(s) Menu, the TP is asked to identify the acknowledgment file by entering the GTXKEY as shown in Exhibit 10-4.

```
Enter GTXKEY(SYYYYMMDDhhmmss.nnnn)
or press Enter to return to RESET ACK MENU:
```

Exhibit 10-4 Prompt for GTXKEY

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

When the TP chooses "ACK File Reference Name" from the Reset Acknowledgment File(s) Menu, the TP is asked to identify the acknowledgment file by entering the ACK File Reference Name as shown in Exhibit 10-5.

```
Enter ACK File Reference Name(MMDDnnnn)
or press Enter to return to RESET ACK MENU:
```

Exhibit 10-5 Prompt for ACK File Reference Name

If the TP does not supply any data and just presses Enter to either of the above two prompts, then the Reset Acknowledgment File(s) Menu is redisplayed. If the TP supplies the ACK identification data and the data is not in the correct format for the selected criteria, the message as shown in Exhibit 10-6 along with the Reset Acknowledgment File(s) Menu is displayed. The screen is not cleared before displaying the error message and the menu, so the TP will be able to see what he/she entered.

```
ACK identification data not in correct format.

        RESET ACKNOWLEDGMENT FILE(S) MENU

        1) Return to MAIN MENU
        2) GTXKEY
        3) ACK File Reference Name

  Enter your choice:
```

Exhibit 10-6 Incorrect Format Message

If the ACK identification data (GTXKEY or ACK File Reference Name) is correctly formatted but no information can be found, then the message as shown in Exhibit 10-7 along with the Reset Acknowledgment File(s) Menu is displayed. The screen is not cleared before displaying the error message and the menu, so the TP will be able to see what he/she entered.

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

```
 Requested ACK not found.
Please contact the IRS e-Help Desk for assistance.

        RESET ACKNOWLEDGMENT FILE(S) MENU

        1) Return to MAIN MENU
        2) GTXKEY
        3) ACK File Reference Name

   Enter your choice:
```

Exhibit 10-7 Requested ACK Not Found Message

If the TP enters a valid GTXKEY or ACK File Reference Name, the acknowledgment is reset and the message as shown in Exhibit 10-8 along with the Reset Acknowledgment File(s) Menu is displayed. The screen is not cleared before displaying the message and the menu, so the TP will be able to see what he/she entered.

```
Acknowledgment successfully reset.

        RESET ACKNOWLEDGMENT FILE(S) MENU

        1) Return to MAIN MENU
        2) GTXKEY
        3) ACK File Reference Name

   Enter your choice:
```

Exhibit 10-8 ACK Successfully Reset Message

If the TP enters a GTXKEY or ACK File Reference Name for a file that is not processed, the message as shown in Exhibit 10-9 along with the Reset Acknowledgment File(s) Menu is displayed. The screen is not cleared before displaying the error message and the menu, so the TP will be able to see what he/she entered.

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

```
Cannot reset Acknowledgment; file has not been processed yet.

        RESET ACKNOWLEDGMENT FILE(S) MENU

        1) Return to MAIN MENU
        2) GTXKEY
        3) ACK File Reference Name

   Enter your choice:
```

Exhibit 10-9 File Not Yet Processed Message

If a TP requests to reset an acknowledgment using the ACK File Reference Name and multiple records are found (this might occur during a disaster recovery situation), then the Acknowledgment is not reset and the message as shown in Exhibit 10-10 along with the Reset Acknowledgment File(s) menu is displayed. The screen is not cleared before displaying the error message and the menu, so the TP will be able to see what he/she entered.

```
Cannot reset Acknowledgment; more than 1 Acknowledgment qualifies;
use GTXKEY.

        RESET ACKNOWLEDGMENT FILE(S) MENU

        1) Return to MAIN MENU
        2) GTXKEY
        3) ACK File Reference Name

   Enter your choice:
```

Exhibit 10-10 Use GTXKEY Message

If the TP in three attempts fails to reset the acknowledgment by entering incorrectly formatted ACK identification data, pressing Enter without any ACK identification data, entering ACK identification data that is not found, incorrectly formatted, or cannot be reset, the TP is disconnected. If the TP chooses the Reset Acknowledgment File(s) option from the Main Menu and then immediately chooses to return to the Main Menu three times, the TP is disconnected.

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

The TP can reset up to ten acknowledgments in a session. If the TP attempts to reset an eleventh acknowledgment, the message as shown in Exhibit 10-11 along with the MAIN Menu is displayed. If the TP attempts to reset an eleventh acknowledgment three times, the TP is disconnected.

```
Only ten Acknowledgments can be reset in one session.

  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 (available for State use only)
      8)  Reset Acknowledgment File(s)

  Enter your choice:
```

Exhibit 10-11 Ten ACK File Limit Message

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

17. LOGGING OFF THE SYSTEM

To end his/her session, TP chooses “Logoff” from the Main Menu Exhibit 11-1.

```
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
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)

Enter your choice:  1
```

Exhibit 11-1 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 11-2 End of TP Session Message

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

18. TRADING PARTNER SESSIONS EXAMPLES

This section provides a complete example of the TP session. Exhibit 12-1 and Exhibit 12-2 illustrate when the TP logs in, receives acknowledgment files, submits a tax return file, and terminates the session.

```
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy in
this system. Unauthorized use of this system is prohibited and subject to criminal and civil
penalties.

login: xxxxxxxx
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
            7)  Show State Return Menu (available for State use only)
            8)  Reset Acknowledgment File(s)

        Enter your choice:  2
```

Exhibit 12-1 TP Session to Select Receive/Send File(s)

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

```
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
     7)  Show State Return Menu (available for State use only)
     8)  Reset Acknowledgment File(s)

Enter your choice:  1

DISCONNECTING FROM EFS.
```

Exhibit 12-2 TP Session to Pick Up Acknowledgments and Transmit a Tax Return File

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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 ACK File 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 ACK File 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)
94X – XML			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
94X XML System Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1065, 112x and 99x Families (XML)			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
MeF Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
1040/1041/ETD Proprietary (TRANA/TRANB/RECAP)			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
Unisys Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
XML PIN Registration			
EMS Communications Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
EMS PIN Registration Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z

Form and Format	ACK File Name (Note 1)	ACK File Name w/ Gzip (Note 2)	ACK File Name w/ Compress (Note 3)
State ACK Transmission			
EMS Error Acknowledgment	MMDDnnnn.NAK	MMDDnnnn.GZ	MMDDnnnn.Z
EMS Acceptance Acknowledgment	MMDDnnnn.ACK	MMDDnnnn.GZ	MMDDnnnn.Z
State ACK for Trading Partner	MMDDnnnn.Sss (Note 4)	MMDDnnnn.GZ	MMDDnnnn.Z

Exhibit 0-1 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 TP submits a file that is given the GTX Key "S20041020154710.0800," the first four digits of the ACK File Reference Name would be "1020." The next four digits would be a sequence number generated by the EMS, e.g., "0001." The ACK File 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 4: For State ACK files that are for the Trading Partner, 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 a State ACK file from the state of Maryland for a Trading Partner. 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 will be "SXX".

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.

APPENDIX B

XML Error Acknowledgment Formats

XML 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 IRS e-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>
```

XML ERROR ACKNOWLEDGMENT FORMAT FOR DETECTED XML VULNERABILITIES AND THREATS

EMS checks all incoming files for XML vulnerabilities or threats. If an XML vulnerability 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 IRS e-Help Desk to request removal of the suspended status.

Below is the format for the error acknowledgment that is returned to the TP when an XML vulnerability 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 XML threat. 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 an XML threat
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[AN XML THREAT WAS DETECTED IN
                     THIS FILE]]></ErrorMessage>
                     <RuleNumber>T0000-009</RuleNumber>
                     <Severity>Reject and Stop</Severity>
              </Error>
       </Errors>
       <GTXKey>T200303211345.0100</GTXKey>
</TransmissionAcknowledgement>
```

XML 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>
```

Appendix C

EMS Communications and Encryption

Section		Description	.....
C.1		INTERNET SERVICE	.....
C.2		DIGITAL SERVICE	.....
	C.2.1	CISCO 7206 ROUTER	.....
	C.2.2	DEDICATED LINES	.....
	C.2.3	COMMUNICATION SERVICES	.....
	C.2.4	IPsec AND CISCO ROUTER REQUIREMENTS	.....
C.3		TELNET OPTIONS	.....
C.4		ZMODEM OPTIONS	.....

Appendix C

EMS COMMUNICATIONS AND ENCRYPTION

EMS can accept tax returns and tax documents via a non-Web-based Internet solution or via dedicated leased lines as described below. However, it may be possible for a TP to use Integrated Services Digital Network (ISDN) if he/she provides his/her own equipment.

C.1 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 Secure Socket Layer (SSL) or Transport Layer Security (TLS) with Telnet layered on top of it.** His/her Telnet and SSL or TLS software must conform to the relevant standards:

- RFC 854 – Telnet Protocol Specification
- SSL 3.0 Specification (http://wp.netscape.com/eng/ssl3)
- TLS 1.0 Specification (http://www.ietf.org/rfc/rfc2246.txt)

The TP can use one of the following encryption standards (ciphers), listed in order of highest to lowest priority, using Telnet and SSL 3.0 or TLS 1.0:

- AES 256-bit (FIPS-197)
- AES 128-bit (FIPS-197)
- TDES 168-bit (FIPS-197)
- RC4 128-bit

When the TP connects over the Internet, the IRS system will automatically negotiate the encryption standard so that the highest prioritized standard that is available is used.

The Telnet/SSL/TLS traffic must be transmitted to EMS on Transmission Control Protocol (TCP) port 992. The TP may need to configure his/her firewall(s) to allow this traffic to pass through. **This has been the most common cause of failure to connect to EMS through the Internet.** For security reasons, most businesses routinely block traffic on ports not commonly used. The TP connects to EMS using one of the following fully qualified Domain Name Service (DNS) names.

- efileA.ems.irs.gov
- efileB.ems.irs.gov
- efileC.ems.irs.gov
- efileD.ems.irs.gov

The EMS URL Chart with specific returns and dates, and the processing schedules for draining the test and production transmissions for processing are found on www.irs.gov. 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/TLS Version and Cipher**. In many terminal emulation packages this is a pull-down menu, although it may be difficult to locate. Depending on the package, the menu may be beside the Destination or Host Name and may not be labeled. As a general rule, select the highest-priority encryption standard (cipher) listed above that is supported by the terminal emulation package. If the cipher is supported with both SSL-3 and TLS-1, select TLS-1.
- **Port.** 992. This port number is often filled in automatically by the terminal emulation software if Telnet/SSL is chosen.
- **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.
- **Operating System (OS)**. If your terminal emulation software asks for an OS, it is asking about the Trading Partner's system, not the EMS system. Enter the local system parameters upon which the terminal emulation software will be running.

(continued on next page.)

- **Data Characters**. Please specify eight bit data characters if your terminal emulation software does not default to it.

The IRS has tested several terminal emulation software packages supporting Telnet/SSL. Many commercial and open-source packages can also be used as long as they support the Telnet specification RFC 854 and the SSL 3.0 specification. TPs are encouraged to research and evaluate different terminal emulation software packages, which can often be evaluated for free, to verify the connectivity parameters outlined above. Additional guidance is given in C.3 and C.4.

C.2 DEDICATED/LEASED LINE SERVICE

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

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 dedicated/leased line 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 National Institute of Standards and Technology (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. Dedicated/leased line filers must be FIPS 140-x compliant and must send to the IRS annually a NIST certificate for the device they use, which would use Advanced Encryption Standard (AES) or Triple Data Encryption Standard (TDES).

The IRS recommends the use of Internet Protocol Security (IPsec) as the cryptographic solution for the dedicated/leased line service.

The following paragraphs describe the hardware and software necessary to use the dedicated/leased line service.

C.2.1 Dedicated/Leased Lines

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

C.2.2 Communication Services

Connection to the EMS system using the dedicated/leased line services provide 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 to use the 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 pair of routers capable of supporting communication over the digital circuit procured by the TP.*

Once the TP establishes a connection using EMS dedicated/leased line 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.*
- *Backup protection. EMS systems have a failover capability and if there is a system failure a backup system becomes available. However, TPs may need to reconfigure their routers and their communication servers if they have not initially configured them to communicate with the backup system as well as the primary system.*
- *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.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 eight 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 system may appear to be hung. If this occurs the TP should terminate his/her responses with a Line-Feed Character. On a standard keyboard, pressing the Control Key and the "j" key at the same time generates this character. 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.

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. In addition, 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.” The ACK Reference File Name column on the State and TP Transmission Reports corresponds to the uncompressed ACK File Name described in Appendix A.

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 EMS XmsnRptSvc -->
  <head>
    <meta name="Author" content="EMS 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 (displayed in HTML format)

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

Exhibit D-4 Text View of State Transmission Report:


```
<?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 EMS XmsnRptSvc -->
  <head>
    <meta name="Author" content="EMS 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
```

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

Exhibit D-4 Text View of State Transmission Report, continued

```
    </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 (A):

```
<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>
```

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

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


```
 <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">
```

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

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


```
  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
```

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

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


```
    </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 (C)


```
    <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>
```

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

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


```
 <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>
```

EXAMPLES OF TRANSMISSION STATUS REPORTS continued

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

```
        </tr>
      </tbody>
    </table>
  </body>
</html>
```

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

TP Transmission Report for ETIN: 39969
2005-04-08 00:00 - 2005-04-13 14:55

Transmission File Name	ACK Reference File Name	Transmission Status	Form Type	T/P	Status Date	Status Time
D20050411113022.9042		In Progress			11-APR-05	
D20050411120355.1354		In Progress			11-APR-05	
D20050411123423.9804		In Progress			11-APR-05	
D20050411145414.0042	04110004.NAK	Received by TP			11-APR-05	
D20050411153307.0985	04110005.ACK	Received by TP	1040	T	12-APR-05	
D20050413141423.5857	04130008.ACK	Received by TP	1040	T	13-APR-05	

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. 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.

6. 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 }
```

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

```
-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 }



}

# 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"
```

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

```
#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"
                    }
}


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

EXAMPLE SCRIPT TO PICK UP ACKS AND SEND A FILE continued

```
#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.

7. Passwords shall expire every 90 days.

8. Passwords cannot be changed within the first 7 days of the last password change.

APPENDIX H

EMS Password Screen Shots

EMS PASSWORD SCREEN SHOTS

The following represents sample screen shots for logging onto the system and being required to change the password functionality. For more explanation refer to the exhibit referenced in Section 3 Logging On To the System.

This screen shot represents Exhibit 3-3 when there are "n" amount of days left before the password expires.

See next page.

```
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
Password must be changed in 5 day(s).
Last login: Tue Oct 11 16:13:12 from 10.10.220.70
        -------------------------------------------------------
            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
       7) Show State Return Menu (available for State use only)
       8) Reset Acknowledgment File(s)

   Enter your choice:
```

Exhibit H-1 Password Change in N Days

Upon an initial login or in the event that the password has expired, a password change is required. This screen shot represents Exhibit 3-5 the password change is successful.

```
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
Enter new password:
Re-enter new password:
Password changed.
      -------------------------------------------------------
          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
     7) Show State Return Menu (available for State use only)
     8) Reset Acknowledgment File(s)

   Enter your choice:
```

Exhibit H-2 Password Change Confirmation

This screen shot represents Exhibit 3-6 when the new password and the re-entered password do not match. After three (3) consecutive unsuccessful attempts the connection is terminated.

```
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
Enter new password:
Re-enter new password:
New passwords don't match.
Enter new password:
Re-enter new password:
New passwords don't match.
Enter new password:
Re-enter new password:
New passwords don't match.
```

Exhibit H-3 Unmatched New Passwords Message

This screen shot represents Exhibit 3-7 when the password does not satisfy password rule requirements.

```
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
Enter new password:
Re-enter new password:
Password rule(s) have not been met.
Enter new password:
Re-enter new password
```

Exhibit H-4 Password Rule Violation Message

This screen shot represents Exhibit 3-8 attempting to change the password when another session is changing the password.

```
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
Login failed. Another session is trying to change the password.
```

Exhibit H-5 Another Login Session Changing Password Message

This screen shot represents Exhibit 3-9 when there is a system error.

```
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
System error.
```

Exhibit H-6 System Error Message

This screen shot represents Exhibit 3-10 when an incorrect EMS Login ID or password is entered. After three (3) consecutive unsuccessful attempts the connection is terminated.

```
THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
Login incorrect

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
Login incorrect

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading,
copying or capturing by authorized personnel of all activities. There is no right to privacy
in this system. Unauthorized use of this system is prohibited and subject to criminal and
civil penalties.

login: xxxxxxxx
Password:
Login incorrect
```

Exhibit H-7 Login Incorrect Message

This screen shot represents Exhibit 3-11 when an account is disabled.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

login: xxxxxxxx
Password:
This account is currently disabled.

Exhibit H-8 Disabled Account Message

This screen shot represents Exhibit 3-12 when the system is unavailable.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

login: xxxxxxxx
Password:
EFS is currently unavailable. Additional information may be available on IRS quick alerts.

Exhibit H-9 EFS Unavailable Message

This screen shot represents Exhibit 3-13 when the system is busy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use is consent to authorized monitoring, capturing, etc. & no rights to privacy.

THIS U.S. GOVERNMENT SYSTEM IS FOR AUTHORIZED USE ONLY!
Use of this system constitutes consent to monitoring, interception, recording, reading, copying or capturing by authorized personnel of all activities. There is no right to privacy in this system. Unauthorized use of this system is prohibited and subject to criminal and civil penalties.

login: xxxxxxxx
Password:
EFS is busy. Wait at least 10 minutes, then retry.

Exhibit H-10 EFS Busy Message

The following represent sample screen shots for the password change functionality. For more explanation refer to the exhibit referenced in Section 8 Changing Password of this manual.

This screen shot represents Exhibit 8-3, when password change is successful.

```
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [COMPRESS]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)

    Enter your choice: 6

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

Password changed.


        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [COMPRESS]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)

    Enter your choice:
```

Exhibit H-11 Password Change Confirmation

This screen shot represents Exhibit 8-5, when an incorrect current password is entered.

```
MAIN MENU

1) Logoff
2) Receive/Send File(s)
3) Change File Transfer Protocol [ZMODEM]
4) Change Compression Method [COMPRESS]
5) Request Transmission Status Report
6) Change Password
7) Show State Return Menu (available for State use only)
8) Reset Acknowledgment File(s)

Enter your choice: 6

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

Incorrect current password.

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

Exhibit H-12 Incorrect Current Password Message

This screen shot represents Exhibit 8-6, when the new password and the re-entered password do not match.

```
 MAIN MENU

      1) Logoff
      2) Receive/Send File(s)
      3) Change File Transfer Protocol [ZMODEM]
      4) Change Compression Method [COMPRESS]
      5) Request Transmission Status Report
      6) Change Password
      7) Show State Return Menu (available for State use only)
      8) Reset Acknowledgment File(s)

  Enter your choice: 6

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

New passwords don't match.

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

Exhibit H-11 Unmatched New Passwords Message

This screen shot represents Exhibit 8-7, when the password does not satisfy password rule requirements.

```
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [COMPRESS]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)

    Enter your choice: 6

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

Password rule(s) have not been met.

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

Exhibit H-12 Password Rule Violation Message

This screen shot represents Exhibit 8-8, when an attempt is made to change the password within 7 days from the last successful password change.

```
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [COMPRESS]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)

    Enter your choice: 6

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

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


        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [COMPRESS]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)

    Enter your choice:
```

Exhibit H-13 Less Than 7 Days Message

This screen shot represents Exhibit 8-9, attempting to change the password when another session is changing the password.

```
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [COMPRESS]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)

    Enter your choice: 6

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

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

Exhibit H-14 Another Session Changing Password Message

This screen shot represents Exhibit 8-10, when a system error occurs during the change password process.

```
        MAIN MENU

        1) Logoff
        2) Receive/Send File(s)
        3) Change File Transfer Protocol [ZMODEM]
        4) Change Compression Method [GZIP]
        5) Request Transmission Status Report
        6) Change Password
        7) Show State Return Menu (available for State use only)
        8) Reset Acknowledgment File(s)

    Enter your choice: 6

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

System error.

    DISCONNECTING FROM EFS
```

ExhibitH-15 System Error and Disconnecting Message

This screen shot represents Exhibit 8-11, when a user attempts to change their password more than once in a single session.

```
    MAIN MENU

    1) Logoff
    2) Receive/Send File(s)
    3) Change File Transfer Protocol [ZMODEM]
    4) Change Compression Method [COMPRESS]
    5) Request Transmission Status Report
    6) Change Password
    7) Show State Return Menu (available for State use only)
    8) Reset Acknowledgment File(s)

Enter your choice: 6

Can only choose Change Password once.

    MAIN MENU

    1) Logoff
    2) Receive/Send File(s)
    3) Change File Transfer Protocol [ZMODEM]
    4) Change Compression Method [COMPRESS]
    5) Request Transmission Status Report
    6) Change Password
    7) Show State Return Menu (available for State use only)
    8) Reset Acknowledgment File(s)

Enter your choice:
```

Exhibit H-16 Change Password Once Message

APPENDIX I

EEC Form Identification Error Codes

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>
```

Communication Error Messages continued

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.

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. **A*pplicable to State Acknowledgement Transmissions Only.***

7. ***"EMS RECEIVED YOUR FILE, BUT COULD NOT PROCESS IT. PLEASE CHECK YOUR FILE AND RE-TRANSMIT." – This error ack is returned in XML format when EMS receives a file, but fails to decompress and process it.***

8. **"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.***

9. ***"INVALID DCN VALUE DETECTED WITHIN ACK KEY RECORD AT RECORD <n>"-– The return DCN in Field 0090 of the Ack Key record is not present and the first two digits are not zeros. Applicable to State Acknowledgement Transmissions Only.***

10. ***"INVALID ETIN MISMATCH IN INNER TRANA RECORD AND ACK KEY RECORD AT RECORD <n>"—The ETIN in Field 0060 of the inner TRANA record does not match the ETIN in the first five digits of Field 0030 of the Ack Key record. Applicable to State Acknowledgement Transmissions Only.***

Communication Error Messages continued

11. "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.

12. "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.

13. "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.***

14. "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.***

15. "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.***

16. "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.***

Communication Error Messages continued

17. **"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***.

18. **"INVALID PROCESSING SITE DESIGNATOR. C=ANDOVER, E=AUSTIN" F=KANSAS CITY, G=PHILADELPHIA, H=FRESNO"** -- EMS 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.

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

20. **"INVALID RECAP: WRONG LENGTH OR EMBEDDED #"** -- EMS 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.

21. **"INVALID RECORD FORMAT IN RECORD NUMBER XXX"** -- EMS 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.

22. **"INVALID T/P MODE FOR PROCESSING SITE DESIGNATOR"--** EMS 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.

23. **"INVALID TAX RETURN FORMAT BEGINNING AT RECORD n"** -- EMS 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.

24. **"INVALID TOTAL ACK KEY COUNT IN ACK FOR ETIN NNNNN" --** EMS 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.***

Communication Error Messages continued

25. **"INVALID TOTAL ACKR COUNT IN INNER ENVELOPE RECAP AT RECORD nnnnnn."** – EMS 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.

26. "INVALID TOTAL FORM COUNT IN RECAP" -- EMS 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.

27. "INVALID TOTAL RETURN COUNT IN RECAP RECORD" -- EMS 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.

28. "INVALID TRANA: WRONG LENGTH OR EMBEDDED #" -- EMS 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.

29. "INVALID TRANB: WRONG LENGTH OR EMBEDDED #" -- EMS 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.

30. "INVALID TRANSMISSION TYPE CODE" -- EMS 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

31. **"THE ETIN CORRESPONDING TO THE EMS LOGIN ID AND THE ETIN IN THE TRANA RECORD WERE DIFFERENT"** -- EMS will reject the entire transmission when the ETIN in columns 84-88 of the TRANA record does not match the login ETIN.

Communication Error Messages continued

32. "MULTIPLE INNER ENVELOPE TRANA/TRANB RECORDS DETECTED AT RECORD nnnnnn" –- EMS 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.***

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

34. "NO ACKNOWLEDGEMENTS WITHIN THE TRANSMISSION" -- EMS 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****.*

35. "NO FORMS WITHIN THE TRANSMISSION" -- EMS will reject the entire transmission when there are no ETD forms within a transmission.

36. "NO INNER ENVELOPE TRANA RECORD RECEIVED AT RECORD nnnn" – EMS 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

37. "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.

38. "NO RECAP RECORD RECEIVED; POSSIBLY DUE TO A LINE PROBLEM" – EMS 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.

39. "NO RETURNS WITHIN THE TRANSMISSION" -- EMS will reject the entire transmission when there are no returns within a transmission.

40. "NO TRANA RECORD RECEIVED" -- EMS 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**.

41. "NO TRANB RECORD RECEIVED" -- EMS 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.

42. "NON-MATCHING ETIN IN INNER ENVELOPE RECAP AT RECORD nnnnnn" – EMS 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.***

43. "PRODUCTION-TEST CODE IN TRANA RECORD DOES NOT MATCH PROFILE" -- EMS 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.***

Communication Error Messages continued

44. **"RECORD n <record-id> NOT IMMEDIATELY PRECEDED BY SUM RECORD" –** EMS will reject the entire transmission when the SUM record is missing. "n" stands for the number of the record being processed when the error is discovered and "record-id" stands for the value of the Record ID Field of record n, e.g., RECAP.

45. "RECORD n <record-id> NOT IMMEDIATELY PRECEDED BY SUMETD RECORD" – EMS will reject the entire transmission when the SUMETD record is missing. "n" stands for the number of the record being processed when the error is discovered and "record-id" stands for the value of the Record ID Field of record n, e.g., RECAP.

46. "THE T/P INDICATOR FOR INNER ENVELOPE AT RECORD nnnnnn MUST BE T for TEST" –- EMS 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.***

47. "TRANSMITTER NOT VALID FOR TRANSMISSION TYPE" -- EMS 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.

APPENDIX J

Acronym List

ACRONYM LIST

ACK	Acknowledgment
AES	Advanced Encryption Standard
CR	Carriage Return
DCN	Declaration Control Number
DES	Data Encryption Standard
DNS	Domain Name Service
EFS	Electronic Filing System
EIN	Employer Identification Number
EMS	Electronic Management System
ETA	Electronic Tax Administration
ETIN	Electronic Transmitter Identification Number
FIPS	Federal Information Processing Standard
FTP	File Transfer Protocol
GTX	Global Transaction Key
HTML	Hypertext Markup Language
IP	Internet Protocol
IPsec	Internet Protocol Security
IRS	Internal Revenue Service
ISDN	Integrated Services Digital Network
ISP	Internet Service Provider
LF	Line Feed
MeF	Modernized E-File
NAK	Negative Acknowledgment (or error acknowledgment)
NIST	National Institute of Standards and Technology
OS	Operating System
PIN	Personal Identification Number
PY	Processing Year
RC4	Rivest Cipher 4
SRS	State Retrieval Subsystem
SSL	Secure Sockets Layer

TDES	Triple Data Encryption Standard (also referred to as 3DES)
TLS	Transport Layer Security
TCP/IP	Transmission Control Protocol/Internet Protocol
TP	Trading Partner
VT	Virtual Terminal
XML	eXtensible Markup Language

SECTION C

SECTION C TRANSMISSION (TRANA) RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0120
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"TRANAb"
0010	EMPLOYER IDENTIFICATION NUMBER (EIN) OF TRANSMITTER		9	15 - 23	N (MUST MATCH SAME FIELD ON "TRANB" RECORD)
0020	TRANSMITTER'S NAME		35	24 - 58	A/N
0030	TYPE OF TRANSMITTER		16	59 - 74	"PREPARER" OR "PREPARER'S AGENT"
0040	PROCESSING SITE		1	75 - 75	"B" = OGDEN
0050	TRANSMISSION DATE		8	76 - 83	N FORMAT: YYYYMMDD
0060	ELECTRONIC TRANSMITTER IDENTIFICATION NUMBER (ETIN)		7	84 - 90	N (ETIN PLUS TRANSMITTER'S USER CODE) FORMAT: NNNNNnn NNNNN=ETIN nn=TRANSMITTER'S USE CODE; MAY BE ZERO FILLED
0070	JULIAN DATE		3	91 - 93	N RANGE: 001-365
0080	TRANSMISSION SEQUENCE NUMBER FOR JULIAN DATE IN (FIELD 0070)		2	94 - 95	N
	NOTE: SEQUENCE NUMBER MUST BE UNIQUE FOR EVERY TRANSMISSION.				
0090	ACKNOWLEDGMENT TRANSMISSION FORMAT		1	96 - 96	"A" = ASCII
0100	RECORD TYPE INDICATOR		1	97 - 97	"F" = FIXED "V" = VARIABLE
0110	RESERVED		6	98 - 103	IRS USE ONLY
0120	FILLER		5	104 - 108	BLANKS
0130	RESERVED		1	109 - 109	BLANKS
0140	PROCESSING YEAR		1	110 - 110	"C" = CURRENT "P" = PRIOR
0150	RESERVED		6	111 - 116	IRS USE ONLY
0160	PRODUCTION-TEST CODE		1	117 - 117	"P" = PRODUCTION "T" = TEST
0170	TRANSMISSION TYPE CODE		1	118 - 118	"F" = FIDUCIARY RETURN
0180	RESERVED		1	119 - 119	IRS USE ONLY
	RECORD TERMINUS CHARACTER		1	120 - 120	"#"

SECTION C TRANSMISSION (TRANB) RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0120
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"TRANBb"
0010	EMPLOYER IDENTIFICATION NUMBER (EIN) OF TRANSMITTER		9	15 - 23	N (MUST MATCH SAME FIELD ON "TRANA" RECORD)
0020	ADDRESS		35	24 - 58	A/N
0030	CITY, STATE, ZIP CODE		35	59 - 93	A/N
0040	AREA CODE, TELEPHONE NO.		10	94 - 103	N
0050	FILLER		16	104 - 119	BLANKS
	RECORD TERMINUS CHARACTER		1	120 - 120	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1171
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"RETbbb"
0001	TYPE		6	15 - 20	"1041bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	TAX PERIOD		6	36 - 41	N FORMAT: YYYYMM
0006	FILLER		1	42 - 42	BLANK
0007	FORM 8453-F INDICATOR		2	43 - 44	N "00" OR "01"

NOTE: VALUE = "00" IF A SINGLE RETURN IS RELATED TO A FORM 8453-F.
VALUE = "01" IF THE RETURN IS PART OF A SERIES OF RETURNS RELATED TO A FORM 8453-F.

0010	FISCAL YEAR BEGINNING		8	45 - 52	FORMAT: YYYYMMDD OR BLANK
0020	FISCAL YEAR ENDING		8	53 - 60	FORMAT: YYYYMMDD OR BLANK
0025	SECTION 642i		1	61 - 61	"X" OR BLANK
0030	NAME CONTROL		4	62 - 65	A/N
0040	EMPLOYER IDENTIFICATION NUMBER	C	9	66 - 74	N
0050	DATE ENTITY CREATED	D	8	75 - 82	FORMAT: YYYYMMDD
0060	ESTATE/TRUST NAME LINE (INCLUDES POOL NUMBERS)		35	83 - 117	A/N or "GNMA" or "GINNIE MAE" or "FNMA" or "FANNIE MAE"
0070	GRANTOR NAME IF APPLICABLE (ID# AND ADDRESS)		35	118 - 152	A/N OR BLANK
*0075	GRANTOR NAME		6	153 - 158	"STMbnn" OR BLANK
0080	FIDUCIARY NAME LINE		35	159 - 193	A/N
0085	IN CARE OF NAME LINE		35	194 - 228	A/N
0090	STREET ADDRESS - DOMESTIC		35	229 - 263	A/N
0095	FOREIGN ADDRESS, LINE 1		35	264 - 298	A/N OR BLANK
0097	FOREIGN ADDRESS, LINE 2		35	299 - 333	A/N OR BLANK
0100	CITY or TOWN		22	334 - 355	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0110	STATE		2	356 - 357	A/N
	NOTE: FOR FOREIGN COUNTRIES ".b" (PERIOD AND A BLANK SPACE) IS ALLOWED				
0115	FOREIGN COUNTRY CODE		2	358 - 359	ALPHA OR BLANK
0120	ZIP CODE		12	360 - 371	N OR nnnnnnnnnbbb OR nnnnnbbbbbbb OR BLANK
0130	DECEDENT ESTATE	A	1	372 - 372	"X" OR BLANK
0140	SIMPLE TRUST	A	1	373 - 373	"X" OR BLANK
0150	COMPLEX TRUST	A	1	374 - 374	"X" OR BLANK
0151	QUALIFIED DISABILITY TRUST	A	1	375 - 375	"X" OR BLANK
0152	ESBT	A	1	376 - 376	"X" OR BLANK
0160	GRANTOR TYPE TRUST	A	1	377 - 377	"X" OR BLANK
	NOTE: GRANTOR TRUSTS MAY USE NEW STATEMENT FIELD 0905 TO PROVIDE THE INFORMATION REQUIRED PER THE INSTRUCTIONS FOR FORM 1041. OPTIONAL STATEMENT FIELD 0910 MAY ALSO BE USED IF ADDITIONAL SPACE IS NEEDED.				
0170	BANKRUPTCY ESTATE-CHPT. 7	A	1	378 - 378	NO ENTRY
0180	BANKRUPTCY ESTATE-CHPT. 11	A	1	379 - 379	NO ENTRY
0190	POOLED INCOME FUND	A	1	380 - 380	"X" OR BLANK
@0200	POOLED INCOME FUND STATEMENT	A	6	381 - 386	"STMbnn" OR BLANK
0210	INITIAL RETURN BOX	F	1	387 - 387	"X" OR BLANK
0220	FINAL RETURN BOX	F	1	388 - 388	"X" OR BLANK
0230	AMENDED RETURN BOX	F	1	389 - 389	NO ENTRY
0240	CHANGE IN FIDUCIARY	F	1	390 - 390	"X" OR BLANK
0250	CHANGE IN FIDUCIARY'S NAME	F	1	391 - 391	"X" OR BLANK
0260	CHANGE IN FIDUCIARY'S ADDRESS	F	1	392 - 392	"X" OR BLANK
0265	CHANGE IN TRUST'S NAME	F	1	393 - 393	"X" OR BLANK
0270	NUMBER OF SCHEDULES K-1 ATTACHED	B	7	394 - 400	N OR BLANK RANGE 0000000 - 9999999
0280	NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS (SEC. 4947 (a) (1))	E	1	401 - 401	"X" OR BLANK
0290	NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS NOT A PRIVATE FOUNDATION	E	1	402 - 402	"X" OR BLANK
0300	NONEXEMPT CHARITABLE AND SPLIT INTEREST TRUSTS (SEC. 4947(a)(2))	E	1	403 - 403	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0303	POOLED MORTGAGE ACCT- BOUGHT WRITE-IN ENTRY INDICATOR	N/A	1	404 - 404	"X" OR BLANK
0305	POOLED MORTGAGE ACCT- SOLD WRITE-IN ENTRY INDICATOR	N/A	1	405 - 405	"X" OR BLANK
0307	POOLED MORTGAGE ACCT WRITE-IN ENTRY: TRANSACTION DATE	N/A	8	406 - 413	FORMAT: 2007MMDD OR BLANK
0309	SECTION 645 ELECTION INDICATOR	G	1	414 - 414	X OR BLANK
0310	INTEREST INCOME	1	12	415 - 426	N ***
0320	TOTAL ORDINARY DIVIDENDS	2	12	427 - 438	N ***
0323	QUALIFIED DIVIDENDS TO BENEFICIARIES	2b(1)	12	439 - 450	N
0325	QUALIFIED DIVIDENDS TO ESTATES/TRUSTS	2b(2)	12	451 - 462	N
0330	BUSINESS INCOME OR (LOSS) (SCHEDULE C)	3	12	463 - 474	N
0340	CAPITAL GAIN OR LOSS (SCHEDULE D)	4	12	475 - 486	N
0350	RENTS ROYALTY PARTNERSHIP OTHER ESTATES/TRUST	5	12	487 - 498	N
0360	FARM INCOME (LOSS) (SCHEDULE F)	6	12	499 - 510	N
0370	ORDINARY GAIN OR LOSS (FORM 4797)	7	12	511 - 522	N
0375	FORM 4684	7	9	523 - 531	"FORM 4684" OR BLANK
0380	SOURCE OF OTHER INCOME	8	30	532 - 561	A/N OR BLANK
*0385	SOURCE OF OTHER INCOME	8	6	562 - 567	"STMbnn" OR BLANK
0390	OTHER INCOME	8	12	558 - 569	N
0400	TOTAL INCOME COMBINE LINES 1 - 8	9	12	580 - 591	N
0410	FORM 4952 ATTACHED	10	1	592 - 592	"X" OR BLANK
0420	INTEREST	10	12	593 - 604	N ***
0430	TAXES	11	12	605 - 616	N ***
0440	FIDUCIARY FEES	12	12	617 - 628	N ***
0450	CHARITABLE DEDUCTIONS	13	12	629 - 640	N ***
0455	CHARITABLE DEDUCTION STATEMENT	13	6	641 - 646	"STMbnn" OR BLANK
0460	ATTORNEY ACCOUNTANT RETURN PREPARER FEES	14	12	647 - 658	N ***

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
@0470	NATURE OF OTHER DEDUCTIONS	15	6	659 - 664	"STMbnn OR BLANK"
	NOTE: ESTATES AND TRUSTS MUST USE THIS STATEMENT FIELD TO EXPLAIN THE ENTRY IN FIELD 0480, LINE 15a OF FORM 1041, PAGE 1. THIS STATEMENT IS INTENDED TO SERVE THE SAME PURPOSE OF THE ATTACHMENT REQUIRED FOR LINE 15a IF THE RETURN WERE FILED ON PAPER. EXPLANATIONS MAY NOT BE ENTERED ON SCHEDULE K-1.				
+0480	OTHER DEDUCTIONS	15a	12	665 - 676	N ***
0490	ALLOWABLE MISCELLANEOUS ITEMIZED DEDUCTIONS	15b	12	677 - 688	N ***
0510	ADD LINES 10 - 15b	16	12	689 - 700	N ***
0520	ADJUSTED TOTAL INCOME OR (LOSS) LINE 16 MINUS LINE 9	17	12	701 - 712	N
0530	INCOME DISTRIBUTION DEDUCTION (SCHEDULE B)	18	12	713 - 724	N
0535	SECTION 642i NUMBER OF GRAVESITES		7	725 - 731	N
@0540	ESTATE TAX DEDUCTION	19	6	732 - 737	"STMbnn" OR BLANK
0550	TOTAL ESTATE TAX DEDUCTION	19	12	738 - 749	N ***
0560	EXEMPTION AMOUNT	20	12	750 - 761	N ***
0570	ADD LINES 18 - 20	21	12	762 - 773	N
0580	TAXABLE INCOME OF FIDUCIARY LINE 17 MINUS LINE 21	22	12	774 - 785	N
0590	TOTAL TAX (SCHEDULE G)	23	12	786 - 797	N ***
0600	ESTAX CREDITED TO TRUST LITERAL	24a	11	798 - 808	"SECTb643(G)" OR BLANK
0610	ESTAX CREDITED TO TRUST AMOUNT	24a	12	809 - 820	N
0620	CURRENT YEAR ESTIMATED TAX PAYMENTS PRIOR YEAR ES CREDIT	24a	12	821 - 832	N ***
0630	ESTIMATED TAX PAYMENTS TO BENEFICIARIES	24b	12	833 - 844	NO ENTRY
0640	LINE 24A MINUS LINE 24B	24c	12	845 - 856	N
0680	TAX PAID WITH EXTENSION FILE	24d	12	857 - 868	N
@0690	FEDERAL INCOME TAX WITHHELD DESCRIPTION	24e	6	869 - 874	"STMbnn" OR BLANK
0695	IF ANY IS FROM FORM(S) 1099 CHECK	24e	1	875 - 875	"X" or blank

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0700	FEDERAL INCOME TAX WITHHELD AMOUNT	24e	12	876 - 887	N ***
0710	FORM 2439 AMOUNT	24f	12	888 - 899	N
0720	FORM 4136 AMOUNT	24g	12	900 - 911	N
0740	TOTAL	24h	12	912 - 923	N
0750	TOTAL (ADD LINES 24c - 24e AND 24h)	25	12	924 - 935	N ***
0770	ESTIMATED TAX PENALTY	26	12	936 - 947	N ***
0780	TAX DUE	27	12	948 - 959	N
0790	OVERPAYMENT	28	12	960 - 971	N
0800	AMOUNT CREDITED TO 2005	29a	12	972 - 983	N ***
0810	REFUNDED AMOUNT	29b	12	984 - 995	N ***
0815	FIDUCIARY SIGNATURE		5	996 - 1000	N
0820	FIDUCIARY EIN (TAXABLE TRUSTS ONLY)		9	1001 - 1009	N OR BLANK
	NOTE: TO BE COMPLETED BY FINANCIAL INSTITUTIONS THAT SEND ESTIMATED TAX PAYMENTS ELECTRONICALLY VIA EFTPS				
0825	PAID PREPARER AUTHORIZATION YES BOX		1	1010- 1010	"X" OR BLANK
0826	PAID PREPARER AUTHORIZATION NO BOX		1	1011 - 1011	"X" OR BLANK
0830	PREPARER'S NAME		35	1012 - 1046	A/N OR BLANK
0840	PREPARER SELF-EMPLOYED		1	1047 - 1047	"X" OR BLANK
0850	PREPARER'S TIN		9	1048 - 1056	Pnnnnnnnn or nnnnnnnnn OR BLANK
+0860	PREPARER'S FIRM		27	1057 - 1083	A/N OR BLANK
0870	PREPARER'S FIRM EIN		9	1084 - 1092	N OR BLANK
+0880	PREPARER'S FIRM ADDRESS AND ZIP CODE		39	1093 - 1131	A/N OR BLANK
0890	PREPARER'S FIRM TELEPHONE NUMBER		10	1132 - 1141	N OR BLANK
0900	BANK ACCOUNT NUMBER		17	1142 - 1158	A/N OR BLANK
*0905	GRANTOR TRUST ATTACHMENT		6	1159 - 1164	"STMbnn"
*0910	OPTIONAL INFORMATION		6	1165 - 1170	"STMbnn" OR BLAMK
	RECORD TERMINUS CHARACTER		1	1171 - 1171	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0629
	START RECORD SENTINEL		4	5 - 8	"*****"
0920	RECORD ID		6	9 - 14	"RETbbb"
0921	TYPE		6	15 - 20	"1041bb"
0922	PAGE NUMBER		5	21 - 25	"PG02b"
0923	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0924	FILLER		1	35 - 35	BLANK
0925	TAX PERIOD		6	36 - 41	N FORMAT: YYYYMM
0926	FILLER		1	42 - 42	BLANK
0927	FORM 8453-F INDICATOR		2	43 - 44	N "00" OR "01"
*0928	ELECTION TO TREAT CONTRIBUTION AS PAID IN PRECEDING TAX YEAR	A-1	6	45 - 50	"STMbnn" OR BLANK
0940	AMOUNTS PAID OR PERMANENTLY ALLOCATED FOR CHARITABLE PURPOSES	A-1	12	51 - 62	N
0950	TAX EXEMPT INCOME ALLOCABLE TO CHARITABLE CONTRIBUTIONS	A-2	12	63 - 74	N
0960	SUBTRACT LINE 2 FROM LINE 1	A-3	12	75 - 86	N
0970	CAPITAL GAINS FOR TAX YEAR ALLOCATED AND PAID OR PERMANENTLY SET ASIDE	A-4	12	87 - 98	N
0975	ADD LINE 3 AND LINE 4	A-5	12	99 - 110	N
0980	SECTION 1202 EXCLUSION	A-6	12	111 - 122	N
1000	CHARITABLE DEDUCTION LINES 5 MINUS LINE 6	A-7	12	123 - 134	N ***
1010	ADJUSTED TOTAL INCOME	B-1	12	135 - 146	N
1020	ADJUSTED TAX EXEMPT INTEREST	B-2	12	147 - 158	N
1030	NET GAIN (SCHEDULE D)	B-3	12	159 - 170	N ***
1040	AMOUNT SCHEDULE A	B-4	12	171 - 182	N
1050	CAPITAL GAINS (SCHEDULE A)	B-5	12	183 - 194	N
1070	CAPITAL GAIN PAGE 1, LINE 4	B-6	12	195 - 206	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1090	DISTRIBUTABLE NET INCOME COMBINE LINE 1 - 6	B-7	12	207 - 218	N
*1100	SEPARATE SHARE RULE	B-7	6	219 - 224	"STMbnn" OR BLANK
1110	ACCOUNTING INCOME	B-8	12	225 - 236	N
1120	INCOME TO BE DISTRIBUTED CURRENTLY	B-9	12	237 - 248	N
1130	OTHER AMOUNTS PAID/CREDITED	B-10	12	249 - 260	N
1140	TOTAL DISTRUBUTIONS ADD LINES 9 & 10	B-11	12	261 - 272	N
1150	TAX EXEMPT INCOME	B-12	12	273 - 284	N
1160	TENTATIVE INCOME (LINE 11 MINUS LINE 12)	B-13	12	285 - 296	N
1170	TENTATIVE INCOME (LINE 7 MINUS LINE 2)	B-14	12	297 - 308	N
1180	INCOME DISTRIBUTION DEDUCTION	B-15	12	309 - 320	N
1205	TAX FROM RATE SCHEDULE OR SCHEDULE D	G-1a	12	321 - 332	N
1210	TAX ON LUMP SUM DISTRIBUTIONS	G-1b	12	333 - 344	N
1220	OTHER TAX DESCRIPTION	G-1b	20	345 - 364	"FORM8621ONLYbbbbbbb b" or BLANK
1225	ALTERNATIVE MINIMUM TAX, SCHEDULE I	G-1c	12	365 - 376	N***
1230	TOTAL TAX	G-1d	12	377 - 388	N
1240	CREDIT FORM 1116	G-2a	12	389 - 400	N ***
1250	OTHER NONBUSINESS CREDITS	G-2b	12	401 - 412	NO ENTRY
1260	GENERAL BUSINESS CHECK FORM 3800	G-2c	1	413 - 413	"X" OR BLANK
1270	GENERAL BUSINESS CHECK FORM (SPECIFY)	G-2c	1	414 - 414	"X" OR BLANK
1280	CREDIT FORM NUMBER OR BLANK	G-2c	4	415 - 418	NNNN
1290	GENERAL BUSINESS CREDIT	G-2c	12	419 - 430	N
1300	CREDIT FOR PRIOR YEAR MINIMUM TAX (FORM 8801)	G-2d	12	431 - 442	N
1310	TOTAL CREDITS ADD LINES G-2a - G-2d	G-3	12	443 - 454	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1315	QZAB AMOUNT	G-4	12	455 - 466	N
1320	LINE 1c MINUS LINE 3	G-4	12	467 - 478	N
1330	RECAPTURE TAXES FORM 4255	G-5	1	479 - 479	"X" OR BLANK
1340	RECAPTURE TAXES FORM 8611	G-5	1	480 - 480	NO ENTRY
1350	RECAPTURE TAXES	G-5	12	481 - 492	N
1365	HOUSEHOLD EMPLOYMENT TAXES	G-6	12	493 - 504	N
@1366	COMPUTATION SCHEDULE	G-7	6	505 - 510	"STMbnn" OR BLANK
+1367	F 4970, OR SECT 453A(c) ADDITIONAL TAX OR INTEREST OR SEC641(c) LITERAL	G-7	22	511 - 532	"FROMFORM4970bbbbbb bbbb" "SECTION453A (C)INTEREST" "SEC 641(C)bbbbbbbbbbbb OR BLANK"
1368	TAX OR INTEREST DUE	G-7	12	533 - 544	N
1370	TOTAL TAX (ADD LINES 4 - 6)	G-7	12	545 - 556	N ***
@1380	TAX EXEMPT EXPENSE ALLOCATION COMPUTATION	1	6	557 - 562	"STMbnn" OR BLANK
1390	TAX EXEMPT INCOME - YES BOX	1	1	563 - 563	"X" OR BLANK
1395	TAX EXEMPT INCOME - NO BOX	1	1	564 - 564	"X" OR BLANK
1400	TAX INTEREST INCOME AND DIVIDENDS	1	12	565 - 576	N
1420	INDIVIDUAL EARNINGS - YES BOX	2	1	577 - 577	"X" OR BLANK
1425	INDIVIDUAL EARNINGS - NO BOX	2	1	578 - 578	"X" OR BLANK
1430	FOREIGN ACCOUNT - YES BOX	3	1	579 - 579	"X" OR BLANK
1435	FOREIGN ACCOUNT NO BOX	3	1	580 - 580	"X" OR BLANK
1440	NAME OF FOREIGN COUNTRY	3	33	581 - 613	A/N
1450	FOREIGN TRUST - YES BOX	4	1	614 - 614	"X" OR BLANK
1452	FOREIGN TRUST NO BOX	4	1	615 - 615	"X" OR BLANK
1455	SELLER-FINANCED MORTGAGE INTEREST - YES BOX	5	1	616 - 616	"X" OR BLANK
@1458	IF YES, REQUIRED ATTACHMENT	5	6	617 - 622	"STMbnn" OR BLANK
1460	SELLER-FINANCED MORTGAGE INTEREST NO BOX	5	1	623 - 623	"X" OR BLANK
1470	COMPLEX TRUST	6	1	624 - 624	"X" OR BLANK
1480	SEC. 643 (e)(3) ELECTION (SCHEDULE D)	7	1	625 - 625	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1490	DECEDENT'S ESTATE 2-YEARS OR MORE	8	1	626 - 626	"X" OR BLANK
1500	ANY TRUST BENEFICIARIES SKIP PERSONS - YES BOX	9	1	627 - 627	"X" OR BLANK
1505	ANY TRUST BENEFICIARIES SKIP PERSONS - NO BOX	9	1	628 - 628	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	629 - 629	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0573
	START RECORD SENTINEL		4	5 - 8	"*****"
1510	RECORD ID		6	9 - 14	"RETbbb"
1511	TYPE		6	15 - 20	"1041bb"
1512	PAGE NUMBER		5	21 - 25	"PG03b"
1513	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1514	FILLER		1	35 - 35	BLANK
1515	TAX PERIOD		6	36 - 41	FORMAT: YYYYMM
1516	FILLER		1	42 - 42	BLANK
1517	FORM 8453-F INDICATOR		2	43 - 44	N "00" OR "01"
1520	ADJUSTED TOTAL INCOME	PT I I-1	12	45 - 56	N
1530	INTEREST	PT I I-2	12	57 - 68	N
1540	TAXES	PT I I-3	12	69 - 80	N
1550	MISCELLANEOUS ITEMIZED DEDUCTIONS	PT I I-4	12	81 - 92	N
1560	REFUND OF TAXES	PT I I-5	12	93 - 104	N ***
1570	DEPLETION (DIFFERENCE OF REGULAR TAX AND AMT)	PT I I-6	12	105 - 116	N
1580	NOL DEDUCTION	PT I I-7	12	117 - 128	N ***
1590	INTEREST FROM PRIVATE ACTIVITY BONDS	PT I I-8	12	129 - 140	N
1600	EXCLUSION OF GAIN	PT I I-9	12	141 - 152	N
1610	EXERCISE OF STOCK OPTION	PT I I-10	12	153 - 164	N
1620	BENEFICIARIES	PT I I-11	12	165 - 176	N
1630	ELECTING LARGE PARTNERSHIPS	PT I I-12	12	177 - 188	N
1640	ADJ. GAIN OR LOSS ON PROPERTY DISPOSITION	PT I I-13	12	189 - 200	N
1650	DEPRECIATION: ASSETS AFTER 1986	PT I I-14	12	201 - 212	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1660	PASSIVE ACTIVITIES	PT I I-15	12	213 - 224	N
1670	LOSS LIMITATION	PT I I-16	12	225 - 236	N
1680	CIRCULATION EXPENDITURES	PT I I-17	12	237 - 248	N
1690	LONG TERM CONTRACTS	PT I I-18	12	249 - 260	N
1700	MINING EXPLORATION AND DEVEL.	PT I I-19	12	261 - 272	N
1710	RESEARCH AND EXPERIMENTAL COSTS	PT I I-20	12	273 - 284	N
1720	INCOME FROM CERTAIN INSTALL. SALES	PT I I-21	12	285 - 296	N
1730	INTANGIBLE DRILLING COSTS	PT I I-22	12	297 - 308	N
1740	OTHER ADJUSTMENTS	PT I I-23	12	309 - 320	N
1750	ALT ON NOL	PT I I-24	12	321 - 332	N ***
1760	ADJUSTED ALT MINIMUM TAXABLE INCOME	PT I I-25	12	333 - 344	N
1770	INCOME DISTRIBUTION DEDUCTION	PT I I-26	12	345 - 356	N ***
1780	ESTATE TAX DEDUCTION	PT I I-27	12	357 - 368	N ***
1790	ADD LINES 26 AND 27	PT I I-28	12	369 - 380	N
1800	ESTATE/TRUST SHARE OF AMT INCOME	PT I I-29	12	381 - 392	N
1910	ADJUSTED AMT INCOME	PT II I-30	12	393 - 404	N
1920	ADJUSTED TAX EXEMPT INTEREST	PT II I-31	12	405 - 416	N
1930	NET CAPITAL GAIN; SCH. D	PT II I-32	12	417 - 428	N
1940	CAPITAL GAINS ALLOCABLE TO CORPUS FOR CHARITABLE PURPOSE	PT II I-33	12	429 - 440	N
1950	CAPITAL GAINS PAID FOR CHARITABLE PURPOSES	PT II I-34	12	441 - 452	N
1960	CAPITAL GAINS COMPUTED ON A MINIMUM TAX BASIS	PT II I-35	12	453 - 464	N ***

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1970	CAPITAL LOSSES COMPUTED ON A MINIMUM TAX BASIS	PT II I-36	12	465 - 476	N ***
1980	DISTRIBUTABLE NET AMT INCOME	PT II I-37	12	477 - 488	N
1990	INCOME DISTRIBUTED CURRENTLY	PT II I-38	12	489 - 500	N
2000	OTHER AMOUNTS PAID, CREDITED OR DISTRIBUTED	PT II I-39	12	501 - 512	N
2010	TOTAL DISTRIBUTIONS	PT II I-40	12	513 - 524	N
2020	TAX-EXEMPT INCOME INCLUDED ON LINE 40	PT II I-41	12	525 - 536	N
2030	TENTATIVE INCOME DISTRIBUTION DEDUCTION	PT II I-42	12	537 - 548	N
2040	TENTATIVE INCOME DISTRIBUTION DEDUCTION	PT II I-43	12	549 - 560	N
2050	INCOME DISTRIBUTION DEDUCTION	PT II I-44	12	561 - 572	N
	RECORD TERMINUS CHARACTER		1	573 - 573	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0393
	START RECORD SENTINEL		4	5 - 8	"*****"
2051	RECORD ID		6	9 - 14	"RETbbb"
2052	TYPE		6	15 - 20	"1041bb"
2053	PAGE NUMBER		5	21 - 25	"PG04b"
2054	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
2055	FILLER		1	35 - 35	BLANK
2056	TAX PERIOD		6	36 - 41	FORMAT: YYYYMM
2057	FILLER		1	42 - 42	BLANK
2058	FORM 8453-F INDICATOR		2	43 - 44	"00" OR "01"
2060	ALT. MIN. TAXABLE INCOME ENTER AMOUNT FROM LINE 29	PT III I-46	12	45 - 56	N
2070	LINE 46 MINUS LINE 47	PT III I-48	12	57 - 68	N
2080	MULTIPLY LINE 48 BY 25% (.25)	PT III I-49	12	69 - 80	N
2090	LINE 45 MINUS LINE 49	PT III I-50	12	81 - 92	N
2100	LINE 46 MINUS LINE 50	PT III I-51	12	93 - 104	N
2110	REFER TO INSTRUCTIONS ON FORM	PT III I-52	12	105 - 116	N
2120	ALTERNATIVE MINIMUM FOREIGN TAX CREDIT	PT III I-53	12	117 - 128	N***
2130	TENTATIVE MINIMUM TAX	PT III I-54	12	129 - 140	N
2140	REGULAR TAX BEFORE CREDITS	PT III I-55	12	141 - 152	N
2170	ALTERNATIVE MINIMUM TAX	PT III I-56	12	153 - 164	N
2180	AMOUNT FROM LINE 51	PT IV I-57	12	165 - 176	N
2190	AMOUNT FROM SCH. D LINE 22 OR WORKSHEET LINE 13	PT IV I-58	12	177 - 188	N
2200	AMOUNT FROM SCH. D LINE 14b COLUMN 2	PT IV I-59	12	189 - 200	N
2210	REFER TO FORM LINE INSTRUCTIONS	PT IV I-60	12	201 - 212	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2240	SMALLER OF LINE 57 OR LINE 60	PT IV I-61	12	213 - 224	N
2250	LINE 57 MINUS LINE 61	PT IV I-62	12	225 - 236	N
2260	REFER TO FORM LINE INSTRUCTIONS	PT IV I-63	12	237 - 248	N
2275	REFER TO FORM INSTRUCTIONS	PT IV I-65	12	249 - 260	N
2280	SUBTRACT LINE 65 FROM LINE 64	PT IV I-66	12	261 - 272	N
2285	SMALLER OF LINES 57 OR 58	PT IV I-67	12	273 - 284	N
2290	SMALLER OF LINE 66 OR LINE 67	PT IV I-68	12	285 - 296	N
2300	MULTIPLY LINE 68 BY 5%(.05)	69	12	297 - 308	N
2310	SUBTRACT LINE 68 FROM LINE 67	70	12	309 - 320	N
2320	MULTIPLY LINE 70 BY 15%(.15)	71	12	321 - 332	N
2330	SUBTRACT LINE 67 FROM LINE 61	72	12	333 - 344	N
2340	MULTIPLY LINE 72 BY 25%(.25)	73	12	345 - 356	N
2350	ADD LINES 63, 69, 71, AND 73	74	12	357 - 368	N
2360	REFER TO LINE INSTRUCTIONS ON FORM	75	12	369 - 380	N
2370	SMALLER OF LINE 74 OR LINE 75	76	12	381 - 392	N
	RECORD TERMINUS CHARACTER		1	393 - 393	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0690
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"Cbbbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0009	NAME OF PROPRIETOR		35	43 - 77	A/N
0010	SOCIAL SECURITY NUMBER		9	78 - 86	NO ENTRY
0020	PRINCIPAL BUSINESS	A	25	87 - 111	A/N
0030	BUSINESS CODE	B	6	112 - 117	N
0040	BUSINESS NAME	C	35	118 - 152	A/N
0050	EMPLOYER ID NUMBER	D	9	153 - 161	N
0060	BUSINESS ADDRESS	E	35	162 - 196	A/N
0070	BUSINESS CITY/STATE/ZIP CODE	E	30	197 - 226	A/N
0080	CASH ACCOUNTING METHOD	F(1)	1	227 - 227	"X" OR BLANK
0090	ACCRUAL ACCOUNTING METHOD	F(2)	1	228 - 228	"X" OR BLANK
0100	OTHER ACCOUNTING METHOD	F(3)	1	229 - 229	"X" OR BLANK
0110	OTHER METHOD TYPE	F(3)	25	230 - 254	A/N OR BLANK
0120	MATERIALLY PARTICIPATE DURING CURRENT TAX YEAR - YES BOX	G	1	255 - 255	"X" OR BLANK
0125	MATERIALLY PARTICIPATE DURING CURRENT TAX YEAR - NO BOX	G	1	256 - 256	"X" OR BLANK
0130	BUSINESS STARTED DURING CURRENT TAX YEAR	H	1	257 - 257	"X" OR BLANK
0140	STATUTORY EMPLOYEE EARNINGS INDICATOR	1	1	258 - 258	"X" OR BLANK
0150	GROSS RECEIPTS/SALES	1	12	259 - 270	N
@0160	GROSS RECEIPTS/SALES EXPLANATION	1	6	271 - 276	"STMbnn" OR BLANK
0170	RETURNS/ALLOWANCES	2	12	277 - 288	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0180	GROSS RECEIPTS LESS RETURNS ALLOWANCES	3	12	289 - 300	N
0190	COST OF GOODS SOLD	4	12	301 - 312	N
0200	GROSS PROFIT	5	12	313 - 324	N
0210	OTHER INCOME	6	12	325 - 336	N
0220	GROSS INCOME	7	12	337 - 348	N
0230	ADVERTISING	8	12	349 - 360	N
0250	CAR/TRUCK EXPENSES	9	12	361 - 372	N
0260	COMMISSIONS/FEES	10	12	373 - 384	N
0265	CONTRACT LABOR	11	12	385 - 396	N
0270	DEPLETION	12	12	397 - 408	N
0280	DEPRECIATION/SECTION 179 EXPENSE DEDUCTION	13	12	409 - 420	N
0290	EMPLOYEE BENEFIT PROGRAMS	14	12	421 - 432	N
0300	INSURANCE	15	12	433 - 444	N
*0310	FORM 1098 EXPLANATION	16a	6	445 - 450	"STMbnn" OR BLANK
0320	MORTGAGE INTEREST	16a	12	451 - 462	N
*0330	FORM 1098 NAME/ADDRESS	16b	6	463 - 468	"STMbnn" OR BLANK
0340	OTHER INTEREST	16b	12	469 - 480	N
0350	LEGAL/PROFESSIONAL SERVICES	17	12	481 - 492	N
0360	OFFICE EXPENSE	18	12	493 - 504	N
0370	PENSION/PROFIT SHARING	19	12	505 - 516	N
0380	RENT ON MACHINERY/EQUIPMENT	20a	12	517 - 528	N
0390	RENT ON OTHER BUSINESS PROPERTY	20b	12	529 - 540	N
0400	REPAIRS/MAINTENANCE	21	12	541 - 552	N
0410	SUPPLIES	22	12	553 - 564	N
0420	TAXES/LICENSES	23	12	565 - 576	N
0430	TRAVEL	24a	12	577 - 588	N
0440	DEDUCTIBLE MEALS AND ENTERTAINMENT	24b	12	589 - 600	N
0470	UTILITIES	25	12	601 - 612	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0480	WAGES	26	12	613 - 624	N
0490	OTHER EXPENSES	27	12	625 - 636	N
0500	TOTAL EXPENSES	28	12	637 - 648	N
0510	TENTATIVE PROFIT/LOSS	29	12	649 - 660	N
0520	HOME BUSINESS EXPENSE	30	12	661 - 672	N
0530	PAL INDICATOR	31	3	673 - 675	"PAL" OR BLANK
0540	NET PROFIT/LOSS	31	12	676 - 687	N
0550	ALL INVESTMENT AT RISK	32a	1	688 - 688	"X" OR BLANK
0560	SOME INVESTMENT NOT AT RISK	32b	1	689 - 689	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	690 - 690	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0457
	START RECORD SENTINEL		4	5 - 8	"*****"
0580	RECORD ID		6	9 - 14	"SCHbbb"
0581	SCHEDULE TYPE		6	15 - 20	"Cbbbbb"
0582	PAGE NUMBER		5	21 - 25	"PG02b"
0583	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0584	FILLER		1	35 - 35	BLANK
0585	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0590	CLOSING INVENTORY COST METHOD	33a	1	43 - 43	"X" OR BLANK
0600	LOWER COST/MARKET	33b	1	44 - 44	"X" OR BLANK
0610	OTHER CLOSING INVENTORY METHOD	33c	1	45 - 45	"X" OR BLANK
@0620	OTHER METHOD EXPLANATION	33c	6	46 - 51	"STMbnn" OR BLANK
0630	CHANGE INVENTORY - YES BOX	34	1	52 - 52	"X" OR BLANK
0635	CHANGE INVENTORY - NO BOX	34	1	53 - 53	"X" OR BLANK
@0640	CHANGE INVENTORY EXPLANATION	34	6	54 - 59	"STMbnn" OR BLANK
0650	BEGINNING INVENTORY	35	12	60 - 71	N
@0660	BEGINNING INVENTORY EXPLANATION	35	6	72 - 77	"STMbnn" OR BLANK
0670	PURCHASES	36	12	78 - 89	N
0680	COST OF LABOR	37	12	90 - 101	N
0690	MATERIALS/SUPPLIES	38	12	102 - 113	N
0700	OTHER COSTS	39	12	114 - 125	N
0710	TOTAL COSTS	40	12	126 - 137	N
0720	ENDING INVENTORY	41	12	138 - 149	N
0730	COST OF GOODS SOLD	42	12	150 - 161	N
0740	VEHICLE SERVICE DATE	43	8	162 - 169	YYYYMMDD OR BLANK
0750	BUSINESS MILES	44a	6	170 - 175	N
0760	COMMUTING MILES	44b	6	176 - 181	N
0770	OTHER MILES	44c	6	182 - 187	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0780	ANOTHER VEHICLE - YES BOX	45	1	188 - 188	"X" OR BLANK
0785	ANOTHER VEHICLE - NO BOX	45	1	189 - 189	"X" OR BLANK
0790	OFF-DUTY HOURS - YES BOX	46	1	190 - 190	"X" OR BLANK
0795	OFF-DUTY HOURS - NO BOX	46	1	191 - 191	"X" OR BLANK
0800	EVIDENCE TO SUPPORT DEDUCTION YES BOX	47a	1	192 - 192	"X" OR BLANK
0805	EVIDENCE TO SUPPORT DEDUCTION NO BOX	47a	1	193 - 193	"X" OR BLANK
0810	EVIDENCE WRITTEN - YES BOX	47b	1	194 - 194	"X" OR BLANK
0815	EVIDENCE WRITTEN - NO BOX	47b	1	195 - 195	"X" OR BLANK
@0820	OTHER EXPENSES	PT V	6	196 - 201	"STMbnn" OR BLANK
	NOTE: IF MORE THAN (9) EXPLANATIONS FOR PART V ARE NECCESSARY OR THE SPACE ALLOWED IS INSUFFICIENT USE FIELD @0820 AS A STATEMENT (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH THE FIRST EXPLANATION.				
0830	OTHER EXPENSES (SPECIFY)	PT V	15	202 - 216	A/N
0840	OTHER EXPENSES	PT V	12	217 - 228	N
0850	OTHER EXPENSES (SPECIFY)	PT V	15	229 - 243	A/N
0860	OTHER EXPENSES	PT V	12	244 - 255	N
0870	OTHER EXPENSES (SPECIFY)	PT V	15	256 - 270	A/N
0880	OTHER EXPENSES	PT V	12	271 - 282	N
0890	OTHER EXPENSES (SPECIFY)	PT V	15	283 - 297	A/N
0900	OTHER EXPENSES	PT V	12	298 - 309	N
0910	OTHER EXPENSES (SPECIFY)	PT V	15	310 - 324	A/N
0920	OTHER EXPENSES	PT V	12	325 - 336	N
0930	OTHER EXPENSES (SPECIFY)	PT V	15	337 - 351	A/N
0940	OTHER EXPENSES	PT V	12	352 - 363	N
0950	OTHER EXPENSES (SPECIFY)	PT V	15	364 - 378	A/N
0960	OTHER EXPENSES	PT V	12	379 - 390	N
0970	OTHER EXPENSES (SPECIFY)	PT V	15	391 - 405	A/N
0980	OTHER EXPENSES	PT V	12	406 - 417	N
0990	OTHER EXPENSES (SPECIFY)	PT V	15	418 - 432	A/N
1000	OTHER EXPENSES	PT V	12	433 - 444	N
1010	TOTAL OTHER EXPENSES	48	12	445 - 456	N
	RECORD TERMINUS CHARACTER		1	457 - 457	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0304
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"C-EZbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0009	NAME OF PROPRIETOR		35	43 - 77	A/N
0010	SOCIAL SECURITY NUMBER		9	78 - 86	NO ENTRY
0020	PRINCIPAL BUSINESS	A	25	87 - 111	A/N
0030	BUSINESS CODE	B	6	112 - 117	N
0040	BUSINESS NAME	C	35	118 - 152	A/N
0050	EMPLOYER ID NUMBER	D	9	153 - 161	N
0060	BUSINESS ADDRESS	E	35	162 - 196	A/N
0070	BUSINESS CITY/STATE/ZIP CODE	E	30	197 - 226	A/N
0080	STATUTORY EMPLOYEE EARNINGS INDICATOR	1	1	227 - 227	"X" OR BLANK
0090	GROSS RECEIPTS	1	12	228 - 239	N
@0100	GROSS RECEIPTS EXPLANATION	1	6	240 - 245	"STMbnn" OR BLANK
0110	TOTAL EXPENSES	2	12	246 - 257	N
0120	NET PROFIT	3	12	258 - 269	N
0130	VEHICLE SERVICE DATE	4	8	270 - 277	YYYYMMDD OR BLANK
0140	BUSINESS MILES	5a	6	278 - 283	N
0150	COMMUTING MILES	5b	6	284 - 289	N
0160	OTHER MILES	5c	6	290 - 295	N
0170	ANOTHER VEHICLE - YES BOX	6	1	296 - 296	"X" OR BLANK
0175	ANOTHER VEHICLE - NO BOX	6	1	297 - 297	"X" OR BLANK
0180	OFF-DUTY HOURS - YES BOX	7	1	298 - 298	"X" OR BLANK
0185	OFF-DUTY HOURS - NO BOX	7	1	299 - 299	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0190	EVIDENCE TO SUPPORT DEDUCTION YES BOX	8a	1	300 - 300	"X" OR BLANK
0195	EVIDENCE TO SUPPORT DEDUCTION NO BOX	8a	1	301 - 301	"X" OR BLANK
0200	EVIDENCE WRITTEN - YES BOX	8b	1	302 - 302	"X" OR BLANK
0205	EVIDENCE WRITTEN - NO BOX	8b	1	303 - 303	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	304 - 304	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	913
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"Dbbbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001
*0020	SHORT TERM/LONG TERM CAPITAL GAIN AND LOSSES	PT I PT II	6	43 - 48	"STMb97" OR BLANK

NOTE: IF MORE THAN FIVE (5) SHORT TERM AND/OR FIVE (5) LONG TERM PROPERTIES NEED TO BE DESCRIBED OR ADDITIONAL INFORMATION NEEDS TO BE PROVIDED, USE FIELD #020 AS A STATEMENT (STMb97) REFERENCE FOR PART I AND II. THE STATEMENT RECORD MUST BEGIN WITH THE FIRST PROPERTY.

0030	TRANSACTION 1 DESCRIPTION OF PROPERTY	PT I 1a(a)	20	49 - 68	A/N
0040	TRANSACTION 1 DATE ACQUIRED	PT I 1a(b)	8	69 - 76	FORMAT: YYYYMMDD OR "VARIOUS " OR BLANK
0050	TRANSACTION 1 DATE SOLD	PT I 1a(c)	8	77 - 84	FORMAT: YYYYMMDD OR BLANK
0060	TRANSACTION 1 GROSS SALES PRICE	PT I 1a(d)	12	85 - 96	N
0070	TRANSACTION 1 COST OR OTHER BASIS	PT I 1a(e)	12	97 - 108	N
0080	TRANSACTION 1 GAIN OR LOSS ENTIRE YEAR	PT I 1a(f)	12	109 - 120	N
0090	TRANSACTION 2 DESCRIPTION OF PROPERTY	PT I 1a(a)	20	121 - 140	A/N
0100	TRANSACTION 2 DATE ACQUIRED	PT I 1a(b)	8	141 - 148	FORMAT: YYYYMMDD OR "VARIOUS " OR BLANK
0110	TRANSACTION 2 DATE SOLD	PT I 1a(c)	8	149 - 156	FORMAT: YYYYMMDD OR BLANK
0120	TRANSACTION 2 GROSS SALES PRICE	PT I 1a(d)	12	157 - 168	N
0130	TRANSACTION 2 COST OR OTHER BASIS	PT I 1a(e)	12	169 - 180	N
0140	TRANSACTION 2 GAIN OR LOSS ENTIRE YEAR	PT I 1a(f)	12	181 - 192	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0150	TRANSACTION 3 DESCRIPTION OF PROPERTY	PT I 1a(a)	20	193 - 212	A/N
0160	TRANSACTION 3 DATE ACQUIRED	PT I 1a(b)	8	213 - 220	FORMAT: YYYYMMDD OR "VARIOUS " OR BLANK
0170	TRANSACTION 3 DATE SOLD	PT I 1a(c)	8	221 - 228	FORMAT: YYYYMMDD OR BLANK
0180	TRANSACTION 3 GROSS SALES PRICE	PT I 1a(d)	12	229 - 240	N
0190	TRANSACTION 3 COST OR OTHER BASIS	PT I 1a(e)	12	241 - 252	N
0200	TRANSACTION 3 GAIN AND LOSS ENTIRE YEAR	PT I 1a(f)	12	253 - 264	N
0210	TRANSACTION 4 DESCRIPTION OF PROPERTY	PT I 1a(a)	20	265 - 284	A/N
0220	TRANSACTION 4 DATE ACQUIRED	PT I 1a(b)	8	285 - 292	FORMAT: YYYYMMDD OR "VARIOUS " OR BLANK
0230	TRANSACTION 4 DATE SOLD	PT I 1a(c)	8	293 - 300	FORMAT: YYYYMMDD OR BLANK
0240	TRANSACTION 4 GROSS SALES PRICE	PT I 1a(d)	12	301 - 312	N
0250	TRANSACTION 4 COST OR OTHER BASIS	PT I 1a(e)	12	313 - 324	N
0260	TRANSACTION 4 GAIN OR LOSS ENTIRE YEAR	PT I 1a(f)	12	325 - 336	N
0270	TRANSACTION 5 DESCRIPTION OF PROPERTY	PT I 1a(a)	20	337 - 356	A/N
0280	TRANSACTION 5 DATE ACQUIRED	PT I 1a(b)	8	357 - 364	FORMAT: YYYYMMDD OR "VARIOUS " OR BLANK
0290	TRANSACTION 5 DATE SOLD	PT I 1a(c)	8	365 - 372	FORMAT: YYYYMMDD OR BLANK
0300	TRANSACTION 5 GROSS SALES PRICE	PT I 1a(d)	12	373 - 384	N
0310	TRANSACTION 5 COST OR OTHER BASIS	PT I 1a(e)	12	385 - 396	N
0320	TRANSACTION 5 GAIN OR LOSS ENTIRE YEAR	PT I 1a(f)	12	397 - 408	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
+0380	ST GAIN OR LOSS TOTAL FROM STATEMENT IN LIEU OF SCHEDULE D-1 (USE FIELD 0020 TO REFERENCE STATEMENT)	PT I 1b(f)	12	409 - 420	N
0750	ST GAIN/LOSS FROM FORMS 4684, 6252, 6781, AND 8824	PT I 2(f)	12	421 - 432	N
0760	ST GAIN OR LOSS FROM PARTNERSHIPS, S CORP. AND OTHER FIDUCIARIES ENTIRE YEAR	PT I 3(f)	12	433 - 444	N
0780	ST CAPITAL LOSS CARRYOVER ENTIRE YEAR	PT I 4(f)	12	445 - 456	N ***
0790	NET SHORT-TERM GAIN OR LOSS ENTIRE YEAR	PT I 5(f)	12	457 - 468	N
0800	TRANSACTION 1 DESCRIPTION OF PROPERTY	PT II 6a(a)	20	469 - 488	A/N
0810	TRANSACTION 1 DATE ACQUIRED	PT II 6a(b)	8	489 - 496	FORMAT: YYYYMMDD OR "VARIOUS " OR "INHERIT " OR BLANK
0820	TRANSACTION 1 DATE SOLD	PT II 6a(c)	8	497 - 504	FORMAT: YYYYMMDD OR BLANK
0830	TRANSACTION 1 GROSS SALES PRICE	PT II 6a(d)	12	505 - 516	N
0840	TRANSACTION 1 COST OR OTHER BASIS	PT II 6a(e)	12	517 - 528	N
0850	TRANSACTION 1 GAIN OR LOSS ENTIRE YEAR	PT II 6a(f)	12	529 - 540	N
0860	TRANSACTION 2 DESCRIPTION OF PROPERTY	PT II 6a(a)	20	541 - 560	A/N
0870	TRANSACTION 2 DATE ACQUIRED	PT II 6a(b)	8	561 - 568	FORMAT: YYYYMMDD OR "VARIOUS " OR "INHERIT " OR BLANK
0880	TRANSACTION 2 DATE SOLD	PT II 6a(c)	8	569 - 576	FORMAT: YYYYMMDD OR BLANK
0890	TRANSACTION 2 GROSS SALES PRICE	PT II 6a(d)	12	577 - 588	N
0900	TRANSACTION 2 COST OR OTHER BASIS	PT II 6a(e)	12	589 - 600	N
0910	TRANSACTION 2 GAIN OR LOSS ENTIRE YEAR	PT II 6a(f)	12	601 - 612	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0920	TRANSACTION 3 DESCRIPTION OF PROPERTY	PT II 6a(a)	20	613 - 632	A/N
0930	TRANSACTION 3 DATE ACQUIRED	PT II 6a(b)	8	633 - 640	FORMAT: YYYYMMDD OR "VARIOUS " OR "INHERIT " OR BLANK
0940	TRANSACTION 3 DATE SOLD	PT II 6a(c)	8	641 - 648	FORMAT: YYYYMMDD OR BLANK
0950	TRANSACTION 3 GROSS SALES PRICE	PT II 6a(d)	12	649 - 660	N
0960	TRANSACTION 3 COST OR OTHER BASIS	PT II 6a(e)	12	661 - 672	N
0970	TRANSACTION 3 GAIN OR LOSS ENTIRE YEAR	PT II 6a(f)	12	673 - 684	N
0980	TRANSACTION 4 DESCRIPTION OF PROPERTY	PT II 6a(a)	20	685 - 704	A/N
0990	TRANSACTION 4 DATE ACQUIRED	PT II 6a(b)	8	705 - 712	FORMAT: YYYYMMDD OR "VARIOUS " OR "INHERIT " OR BLANK
1000	TRANSACTION 4 DATE SOLD	PT II 6a(c)	8	713 - 720	FORMAT: YYYYMMDD OR BLANK
1010	TRANSACTION 4 GROSS SALES PRICE	PT II 6a(d)	12	721 - 732	N
1020	TRANSACTION 4 COST OR OTHER BASIS	PT II 6a(e)	12	733 - 744	N
1030	TRANSACTION 4 GAIN OR LOSS ENTIRE YEAR	PT II 6a(f)	12	745 - 756	N
1040	TRANSACTION 5 DESCRIPTION OF PROPERTY	PT II 6a(a)	20	757 - 776	A/N
1050	TRANSACTION 5 DATE ACQUIRED	PT II 6a(b)	8	777 - 784	FORMAT: YYYYMMDD OR "VARIOUS " OR "INHERIT" OR BLANK
1060	TRANSACTION 5 DATE SOLD	PT II 6a(c)	8	785 - 792	FORMAT: YYYYMMDD OR BLANK
1070	TRANSACTION 5 GROSS SALES PRICE	PT II 6a(d)	12	793 - 804	N
1080	TRANSACTION 5 COST OR OTHER BASIS	PT II 6a(e)	12	805 - 816	N
1090	TRANSACTION 5 GAIN OR LOSS ENTIRE YEAR	PT II 6a(f)	12	817 - 828	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
+1150	LT GAIN OR LOSS TOTAL FROM STATEMENT IN LIEU OF SCHEDULE D-1 (USE FIELD 0020 TO REFERENCE STATEMENT)	PT II 6b(f)	12	829 - 840	N
1580	LT GAIN/LOSS FROM FORMS 2439, 4684, 6252, 6781, AND 8824	PT II 7(f)	12	841 - 852	N
1590	LT CAPITAL GAIN OR LOSS FROM PARTNERSHIPS, S CORP. AND OTHER FIDUCIARIES ENTIRE YEAR	PT II 8(f)	12	853 - 864	N
1600	CAPITAL GAIN DISTRIBUTION ENTIRE YEAR	PT II 9(f)	12	865 - 876	N ***
1610	GAIN FROM FORM 4797 ENTIRE YEAR	PT II 10(f)	12	877 - 888	N ***
1620	LT CAPITAL LOSS CARRYOVER (SCHEDULE D) ENTIRE YEAR	PT II 11(f)	12	889 - 900	N ***
1640	NET LONG TERM GAIN OR LOSS ENTIRE YEAR	PT II 12(f)	12	901 - 912	N
	RECORD TERMINUS CHARACTER		1	913 - 913	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0467
	START RECORD SENTINEL		4	5 - 8	"*****"
1643	RECORD ID		6	9 - 14	"SCHbbb"
1644	SCHEDULE TYPE		6	15 - 20	"Dbbbbb"
1645	PAGE NUMBER		5	21 - 25	"PG02b"
1646	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1647	FILLER		1	35 - 35	BLANK
1648	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001
1650	NET SHORT TERM GAIN OR LOSS (BENEFICIARIES) ENTIRE YEAR	PT III 13(1)	12	43 - 54	N
1660	NET SHORT TERM GAIN OR LOSS (ESTATES OR TRUSTS) ENTIRE YEAR	PT III 13(2)	12	55 - 66	N
1665	NET SHORT TERM GAIN OR LOSS (TOTAL) ENTIRE YEAR	PT III 13(3)	12	67 - 78	N
1671	NET LONG TERM GAIN OR LOSS TOTAL FOR YEAR: BENEFICIARIES	PT III 14a(1)	12	79 - 90	N
1672	NET LONG TERM GAIN OR LOSS TOTAL FOR YEAR: (ESTATES AND TRUSTS)	PT III 14a(2)	12	91 - 102	N
1673	NET LONG TERM GAIN OR LOSS TOTAL FOR YEAR: (TOTAL)	PT III 14a(3)	12	103 - 114	N
1677	NET LONG TERM GAIN (BENEFICIARIES) UNRECAPTURED	PT III 14b(1)	12	115 - 126	N
1678	NET LONG TERM GAIN (ESTATES OR TRUSTS) UNRECAPTURED	PT III 14b(2)	12	127 - 138	N
1679	NET LONG TERM GAIN (TOTAL) UNRECAPTURED	PT III 14b(3)	12	139 - 150	N
1681	28% RATE GAIN OR LOSS (BENEFICIARIES)	PT III 14c(1)	12	151 - 162	N
1682	28% RATE GAIN OR LOSS (ESTATE OR TRUST)	PT III 14c(2)	12	163 - 174	N
1683	28% RATE GAIN OR LOSS (TOTAL)	PT III 14c(3)	12	175 - 186	N
1710	TOTAL NET GAIN OR LOSS: (BENEFICIARIES)	PT III 15(1)	12	187 - 198	N
1720	TOTAL NET GAIN OR LOSS: (ESTATES OR TRUSTS)	PT III 15(2)	12	199 – 210	N
1730	TOTAL CAPITAL GAIN TOTAL	PT III 15(3)	12	211 - 222	N
1760	LINE 15, COL. 3	PT IV 16	12	223 - 234	N ***

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1770	TAXABLE INCOME FROM FORM 1041, LINE 22 SECTION C SCHEDULE D - PAGE 2	PT V 17	12	235 - 246	N
1780	SMALLER OF LINE 14a OR 15 COLUMN 2	PT V 18	12	247 - 258	N
1790	QUALIFIED DIVIDENDS FORM 1041, LINE 2b(2)	PT V 19	12	259 - 270	N
1800	ADD LINE 18 AND LINE 19	PT V 20	12	271 - 282	N
1810	AMOUNT FROM FORM 4952, LINE 4g	PT V 21	12	283 - 294	N
1820	SUBTRACT LINE 21 FROM LINE 20	PT V 22	12	295 - 306	N
1830	SMALLER OF LINE 17 OR CURRENT YEAR EXEMPTION AMOUNT	PT V 23	12	307 - 318	N
1840	SMALLER OF LINE 17 OR $2050	PT V 24	12	319 - 330	N
1845	YES BOX	PT V 25	1	331 - 331	X OR BLANK
1850	NO BOX	PT V 25	1	332 - 332	X OR BLANK
1855	ENTER APPLICABLE AMOUNT, IF ANY. REFER TO FORM INSTRUCTIONS	PT V 25	12	333 - 344	N
1860	SUBTRACT LINE 25 FROM LINE 24	PT V 26	12	345 - 356	N
1890	MULTIPLY LINE 29 BY 5% (.05)	PT V 27	12	357 - 368	N
1895	YES BOX	PT V 28	1	369 - 369	X OR BLANK
1900	NO BOX	PT V 28	1	370 - 370	X OR BLANK
1905	ENTER APPLICABLE AMOUNT, IF ANY. REFER TO FORM INSTRUCTIONS	PT V 28	12	371 - 382	N
1910	LINE 26 AMOUNT, IF ANY	PT V 29	12	383 - 394	N
1920	SUBTRACT LINE 29 FROM LINE 28	PT V 30	12	395 - 406	N
1930	MULTIPLY LINE 30 x 15% (.15)	PT V 31	12	407 - 418	N
1940	TAX ON LINE 23 AMOUNT	PT V 32	12	419 - 430	N
1950	ADD LINES 27, 31, AND 32	PT V 33	12	431 - 442	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1960	TAX ON LINE 17 AMOUNT	PT V 34	12	443 - 454	N
1970	SMALLER OF LINE 33 OR LINE 34	PT V 35	12	455 - 466	N
	RECORD TERMINUS CHARACTER		1	467 - 467	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1404
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"Ebbbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	PROPERTY KIND	A-1	37	43 - 79	A/N
0020	PROPERTY ADDRESS	A-1	37	80 - 116	A/N
0030	PROPERTY KIND	B-1	37	117 - 153	A/N
0040	PROPERTY ADDRESS	B-1	37	154 - 190	A/N
0050	PROPERTY KIND	C-1	37	191 - 227	A/N
0060	PROPERTY ADDRESS	C-1	37	228 - 264	A/N
0070	PERSONAL USE - YES BOX	A-2	1	265 - 265	"X" OR BLANK
0075	PERSONAL USE - NO BOX	A-2	1	266 - 266	"X" OR BLANK
0080	PERSONAL USE 14 DAYS - YES BOX	B-2	1	267 - 267	"X" OR BLANK
0085	PERSONAL USE 14 DAYS - NO BOX	B-2	1	268 - 268	"X" OR BLANK
0090	PERSONAL USE 10% - YES BOX	C-2	1	269 - 269	"X" OR BLANK
0095	PERSONAL USE 10% - NO BOX	C-2	1	270 - 270	"X" OR BLANK
0100	RENTS RECEIVED A	A-3	12	271 - 282	N
0110	RENTS RECEIVED B	B-3	12	283 - 294	N
0120	RENTS RECEIVED C	C-3	12	295 - 306	N
0130	TOTAL RENTS RECEIVED	3	12	307 - 318	N
0140	ROYALTIES RECEIVED A	A-4	12	319 - 330	N
0150	ROYALTIES RECEIVED B	B-4	12	331 - 342	N
0160	ROYALTIES RECEIVED C	C-4	12	343 - 354	N
0170	TOTALY ROYALTIES REC'D	4	12	355 - 366	N
0180	ADVERTISING A	A-5	12	367 - 378	N
0190	ADVERTISING B	B-5	12	379 - 390	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0200	ADVERTISING C	C-5	12	391 - 402	N
0210	AUTO-TRAVEL A	A-6	12	403 - 414	N
0220	AUTO-TRAVEL B	B-6	12	415 - 426	N
0230	AUTO-TRAVEL C	C-6	12	427 - 438	N
0240	CLEANING-MAINT A	A-7	12	439 - 450	N
0250	CLEANING-MAINT B	B-7	12	451 - 462	N
0260	CLEANING-MAINT C	C-7	12	463 - 474	N
0270	COMMISSIONS A	A-8	12	475 - 486	N
0280	COMMISSIONS B	B-8	12	487 - 498	N
0290	COMMISSIONS C	C-8	12	499 - 510	N
0300	INSURANCE A	A-9	12	511 - 522	N
0310	INSURANCE B	B-9	12	523 - 534	N
0320	INSURANCE C	C-9	12	535 - 546	N
0330	LEGAL-PRO FEES A	A-10	12	547 - 558	N
0340	LEGAL-PRO FEES B	B-10	12	559 - 570	N
0350	LEGAL-PRO FEES C	C-10	12	571 - 582	N
0352	MANAGEMENT FEES A	A-11	12	583 - 594	N
0354	MANAGEMENT FEES B	B-11	12	595 - 606	N
0356	MANAGEMENT FEES C	C-11	12	607 - 618	N
*0360	MORTGAGE INTEREST PAID TO BANKERS	12	6	619 - 624	"STMbnn" OR BLANK
0370	MORTGAGE INTEREST A	A-12	12	625 - 636	N
0380	MORTGAGE INTEREST B	B-12	12	637 - 648	N
0390	MORTGAGE INTEREST C	C-12	12	649 - 660	N
0400	TOTAL MORT INTEREST	12	12	661 - 672	N
0410	OTHER INTEREST A	A-13	12	673 - 684	N
0420	OTHER INTEREST B	B-13	12	685 - 696	N
0430	OTHER INTEREST C	C-13	12	697 - 708	N
0440	REPAIRS A	A-14	12	709 - 720	N
0450	REPAIRS B	B-14	12	721 - 732	N
0460	REPAIRS C	C-14	12	733 - 744	N
0470	SUPPLIES A	A-15	12	745 - 756	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0480	SUPPLIES B	B-15	12	757 - 768	N
0490	SUPPLIES C	C-15	12	769 - 780	N
0500	TAXES A	A-16	12	781 - 792	N
0510	TAXES B	B-16	12	793 - 804	N
0520	TAXES C	C-16	12	805 - 816	N
0530	UTILITIES A	A-17	12	817 - 828	N
0540	UTILITIES B	B-17	12	829 - 840	N
0550	UTILITIES C	C-17	12	841 - 852	N
0590	OTHER-DESCRIPTION 1	18	25	853 - 877	A/N OR BLANK
0595	OTHER DESCRITPTION OPTIONAL STATEMENT RECORD	18	6	878 - 883	STMbnn OR BLANK
+0600	OTHER AMOUNT A	A-18	12	884 - 895	N
+0610	OTHER AMOUNT B	B-18	12	896 - 907	N
+0620	OTHER AMOUNT C	C-18	12	908 - 919	N
0630	OTHER-DESCRIPTION 2	18	25	920 - 944	A/N
0640	OTHER AMOUNT A	A-18	12	945 - 956	N
0650	OTHER AMOUNT B	B-18	12	957 - 968	N
0660	OTHER AMOUNT C	C-18	12	969 - 980	N
0670	OTHER-DESCRIPTION 3	18	25	981 - 1005	A/N
0680	OTHER AMOUNT A	A-18	12	1006 - 1017	N
0690	OTHER AMOUNT B	B-18	12	1018 - 1029	N
0700	OTHER AMOUNT C	C-18	12	1030 - 1041	N
0710	OTHER-DESCRIPTION 4	A-18	25	1042 - 1066	A/N
0720	OTHER AMOUNT A	A-18	12	1067 - 1078	N
0730	OTHER AMOUNT B	B-18	12	1079 - 1090	N
0740	OTHER AMOUNT C	C-18	12	1091 - 1102	N
0750	OTHER-DESCRIPTION 5	18	25	1103 - 1127	NO ENTRY
0760	OTHER AMOUNT A	A-18	12	1128 - 1139	NO ENTRY
0770	OTHER AMOUNT B	B-18	12	1140 - 1151	NO ENTRY
0780	OTHER AMOUNT C	C-18	12	1152 - 1163	NO ENTRY
0790	TOT EXPENSES LESS DEPREC A	A-19	12	1164 - 1175	N
0800	TOT EXPENSES LESS DEPREC B	B-19	12	1176 - 1187	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0810	TOT EXPENSES LESS DEPREC C	C-19	12	1188 - 1199	N
0820	TOT EXPENSES LESS DEPREC	19	12	1200 - 1211	N
0830	DEPREC EXPENSE A	A-20	12	1212 - 1223	N
0840	DEPREC EXPENSE B	B-20	12	1224 - 1235	N
0850	DEPREC EXPENSE C	C-20	12	1236 - 1247	N
0860	TOTAL DEPRECIATION	20	12	1248 - 1259	N
0870	TOTAL EXPENSES A	A-21	12	1260 - 1271	N
0880	TOTAL EXPENSES B	B-21	12	1272 - 1283	N
0890	TOTAL EXPENSES C	C-21	12	1284 - 1295	N
0900	NET RENTAL INCOME A	A-22	12	1296 - 1307	N
0910	NET RENTAL INCOME B	B-22	12	1308 - 1319	N
0920	NET RENTAL INCOME C	C-22	12	1320 - 1331	N
0930	DEDUCTIBLE RENTAL REAL ESTATE (LOSS) A	A-23	12	1332 - 1343	N ***
0940	DEDUCTIBLE RENTAL REAL ESTATE (LOSS) B	B-23	12	1344 - 1355	N ***
0950	DEDUCTIBLE RENTAL REAL ESTATE (LOSS) C	C-23	12	1356 - 1367	N ***
0960	TOTAL INCOME	24	12	1368 - 1379	N
0970	TOTAL LOSSES	25	12	1380 - 1391	N ***
0980	TOTAL INCOME OR LOSSES	26	12	1392 - 1403	N
	RECORD TERMINUS CHARACTER		1	1404 - 1404	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1062
	START RECORD SENTINEL		4	5 - 8	"*****"
1000	RECORD ID		6	9 - 14	"SCHbbb"
1001	SCHEDULE TYPE		6	15 - 20	"Ebbbbb"
1002	PAGE NUMBER		5	21 - 25	"PG02b"
1003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1004	FILLER		1	35 - 35	BLANK
1005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
1007	UNALLOWED PRIOR YR LOSSES YES BOX	27	1	43 - 43	"X" OR BLANK
1008	UNALLOWED PRIOR YR. LOSSES NO BOX	27	1	44 - 44	"X" OR BLANK
1010	PART/S-CORP NAME A	28A(a)	34	45 - 78	A/N OR BLANK
1015	PART/S-CORP: OPTIONAL STATEMENT RECORD	28	6	79 - 84	STMbnn OR BLANK
+1020	PART/S-CORP IND	28A(b)	1	85 - 85	"P" OR "S" OR BLANK
+1030	FOREIGN PARTNER	28A(c)	1	86 - 86	"X" OR BLANK
+1040	PART/S-CORP EIN	28A(d)	9	87 - 95	N
+1060	SOME IS NOT AT RISK	28A(e)	1	96 - 96	"X" OR BLANK
1070	PART/S-CORP PASSIVE F8582 LOSS	28A(f)	12	97 - 108	N ***
+1080	PART/S-CORP PASSIVE SCH K-1 INCOME	28A(g)	12	109 - 120	N
+1100	PART/S-CORP NONPASSIVE SCH K-1 LOSS	28A(h)	12	121 - 132	N
+1120	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	28A(i)	12	133 - 144	N
+1130	PART/S-CORP NONPASSIVE SCH K-1 INCOME	28A(j)	12	145 - 156	N
1150	PART/S-CORP NAME B	28B(a)	34	157 - 190	A/N OR BLANK
1160	PART/S-CORP IND	28B(b)	1	191 - 191	"P" OR "S" OR BLANK
1170	FOREIGN PARTNER	28B(c)	1	192 - 192	"X" OR BLANK
1180	PART/S-CORP EIN	28B(d)	9	193 - 201	N
1200	SOME IS NOT AT RISK	28B(e)	1	202 - 202	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1210	PART/S-CORP PASSIVE F8582 LOSS	28B(f)	12	203 - 214	N ***
1220	PART/S-CORP PASSIVE SCH K-1 INCOME	28B(g)	12	215 - 226	N
1240	PART/S-CORP NONPASSIVE SCH K-1 LOSS	28B(h)	12	227 - 238	N
1260	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	28B(i)	12	239 - 250	N
1270	PART/S-CORP NONPASSIVE SCH K-1 INCOME	28B(j)	12	251 - 262	N
1290	PART/S-CORP NAME C	28C(a)	34	263 - 296	A/N OR BLANK
1300	PART/S-CORP IND	28C(b)	1	297 - 297	"P" OR "S" OR BLANK
1310	FOREIGN PARTNER	28C(c)	1	298 - 298	"X" OR BLANK
1320	PART/S-CORP EIN	28C(d)	9	299 - 307	N
1340	SOME IS NOT AT RISK	28C(e)	1	308 - 308	"X" OR BLANK
1350	PART/S-CORP PASSIVE F8582 LOSS	28C(f)	12	309 - 320	N ***
1360	PART/S-CORP PASSIVE SCH K-1 INCOME	28C(g)	12	321 - 332	N
1380	PART/S-CORP NONPASSIVE SCH K-1 LOSS	28C(h)	12	333 - 344	N
1400	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	28C(i)	12	345 - 356	N
1410	PART/S-CORP NONPASSIVE SCH K-1 INCOME	28C(j)	12	357 - 368	N
1430	PART/S-CORP NAME D	28D(a)	34	369 - 402	A/N OR BLANK
1440	PART/S-CORP IND	28D(b)	1	403 - 403	"P" OR "S" OR BLANK
1450	FOREIGN PARTNER	28D(c)	1	404 - 404	"X" OR BLANK
1460	PART/S-CORP EIN	28D(d)	9	405 - 413	N
1480	SOME IS NOT AT RISK	28D(e)	1	414 - 414	"X" OR BLANK
1490	PART/S-CORP PASSIVE F8582 LOSS	28D(f)	12	415 - 426	N ***
1500	PART/S-CORP PASSIVE SCH K-1 INCOME	28D(g)	12	427 - 438	N
1520	PART/S-CORP NONPASSIVE SCH K-1 LOSS	28D(h)	12	439 - 450	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1540	PART/S-CORP NONPASSIVE SEC 179 DEDUCTION	28D(i)	12	451 - 462	N
1550	PART/S-CORP NONPASSIVE SCH K-1 INCOME	28D(j)	12	463 - 474	N
1710	TOTAL PART/S-CORP SCH K-1 PASSIVE INC	29a(g)	12	475 - 486	N
1720	TOTAL PART/S-CORP SCH K-1 NONPASSIVE INC	29a(j)	12	487 - 498	N
1730	TOTAL PASSIVE F8582 LOSS	29b(f)	12	499 - 510	N ***
1740	TOTAL NONPASSIVE SCH K-1 LOSS	29b(h)	12	511 - 522	N
1750	TOTAL NONPASSIVE SEC 179 DEDUCTION	29b(i)	12	523 - 534	N
1760	TOT PART/S-CORP INCOME	30	12	535 - 546	N
1770	TOT PART/S-CORP LOSS AND SEC 179 DEDUCTION	31	12	547 - 558	N ***
1780	NET PART/S-CORP INCOME OR LOSS	32	12	559 - 570	N
1790	ESTATE/TRUST NAME A	33A(a)	56	571 - 626	A/N OR BLANK
1795	ESTATE/TRUST OPTIONAL STATEMENT RECORD	33	6	627 - 632	STMbnn OR BLANK
+1800	ESTATE/TRUST EIN	33A(b)	9	633 - 641	N
1810	PASSIVE F8582 LOSS	33A(c)	12	642 - 653	N ***
+1820	PASSIVE SCH K-1 INCOME	33A(d)	12	654 - 665	N
+1830	NONPASSIVE SCH K-1 LOSS	33A(e)	12	666 - 677	N
+1840	NONPASSIVE SCH K-1 INC	33A(f)	12	678 - 689	N
1850	ESTATE/TRUST NAME B	33B(a)	56	690 - 745	A/N
1860	ESTATE/TRUST EIN	33B(b)	9	746 - 754	N
1870	PASSIVE F8582 LOSS	33B(c)	12	755 - 766	N ***
1880	PASSIVE SCH K-1 INCOME	33B(d)	12	767 - 778	N
1890	NONPASSIVE SCH K-1 LOSS	33B(e)	12	779 - 790	N
1900	NONPASSIVE SCH K-1 INC	33B(f)	12	791 - 802	N
1970	TOTAL PASSIVE SCH K-1 INCOME	34a(d)	12	803 - 814	N
1980	TOTAL NONPASSIVE SCH K-1 INCOME	34a(f)	12	815 - 826	N
1990	TOTAL PASSIVE F8582 LOSS	34b(c)	12	827 - 838	N ***
2000	TOTAL NONPASSIVE SCH K-1 LOSS	34b(e)	12	839 - 850	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2010	TOT ESTATE/TRUST INCOME	35	12	851 - 862	N
2020	TOT ESTATE/TRUST LOSS	36	12	863 - 874	N ***
2030	SCH K-1 ES PAYMENTS LITERAL	37	18	875 - 892	"ESbPAYMENTbCLAIMED" OR BLANK
2040	SCH K-1 ES PAYMENTS AMOUNT	37	12	893 - 904	N
2050	TOTAL ESTATE/TRUST NET INCOME/LOSS	37	12	905 - 916	N
*2060	REMIC NAME	38(a)	34	917 - 950	A/N OR BLANK |
2065	REMIC: OPTIONAL STATEMENT RECORD	38	6	951 - 956	STMbnn OR BLANK
+2070	REMIC EIN	38(b)	9	957 - 965	N
+2080	REMIC EXCESS INCLUSION	38(c)	12	966 - 977	N
+2090	REMIC SCH Q TAXABLE INCOME NET LOSS	38(d)	12	978 - 989	N
+2100	REMIC SCH Q LINE 3 INCOME	38(e)	12	990 - 1001	N
2110	TOTAL REMIC INCOME	39	12	1002 - 1013	N
2120	NET FARM RENTAL INCOME/LOSS	40	12	1014 - 1025	N
2130	TOTAL INCOME (LOSS)	41	12	1026 - 1037	N
2140	FARMING/FISHING INCOME	42	12	1038 - 1049	N
2150	REAL ESTATE PROFESSIONALS	43	12	1050 - 1061	N
	RECORD TERMINUS CHARACTER		1	1062 - 1062	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0835
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"Fbbbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	SOCIAL SECURITY NUMBER		9	43 - 51	NO ENTRY
0020	PRINCIPAL PRODUCT	A	50	52 - 101	A/N
0030	PRINCIPAL AGRICULTURAL CODE	B	6	102 - 107	A/N
0040	ACCOUNTING METHOD (CASH)	C 1	1	108 - 108	"X" OR BLANK
0050	ACCOUNTING METHOD (ACCRUAL)	C 2	1	109 - 109	"X" OR BLANK
0070	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	110 - 118	NO ENTRY
0080	MATERIALLY PARTICIPATE YES BOX	E	1	119 - 119	"X" OR BLANK
0085	MATERIALLY PARTICIPATE - NO BOX	E	1	120 - 120	"X" OR BLANK
0110	SALES OF LIVESTOCK	PT I 1	12	121 - 132	N
0120	COST OF LIVESTOCK	PT I 2	12	133 - 144	N
0130	LINE 1 MINUS LINE 2	PT I 3	12	145 - 156	N
0140	SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS	PT I 4	12	157 - 168	N
0150	TOTAL COOPERATIVE DISTRIBUTIONS	PT I 5a	12	169 - 180	N
0160	TOTAL COOPERATIVE TAXABLE AMOUNT	PT I 5b	12	181 - 192	N
0170	AGRICULTURAL PROGRAM PAYMENTS	PT I 6a	12	193 - 204	N
0180	AGRICULTURAL PROGRAM TAXABLE AMOUNT	PT I 6b	12	205 - 216	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0190	CCC LOANS REPORTED UNDER ELECTION	PT I 7a	12	217 - 228	N
@0200	CCC LOANS STATEMENT	PT I 7a	6	229 - 234	"STMbnn" OR BLANK
0210	CCC LOANS FORFEITED OR REPAID	PT I 7b	12	235 - 246	N
0220	CCC LOANS TAXABLE AMOUNT	PT I 7c	12	247 - 258	N
0230	CROP INSURANCE PROCEEDS AMOUNT RECEIVED	PT I 8a	12	259 - 270	N
0240	CROP INSURANCE PROCEEDS TAXABLE AMOUNT	PT I 8b	12	271 - 282	N
@0250	ELECTION TO DEFER	PT I 8c	6	283 - 288	"STMbnn" OR BLANK
0260	ELECTION TO DEFER	PT I 8c	1	289 - 289	"X" OR BLANK
0270	AMOUNT DEFERRED	PT I 8d	12	290 - 301	N
0280	CUSTOM HIRE	PT I 9	12	302 - 313	N
0290	OTHER INCOME, INCLUDING FEDERAL AND STATE GASOLINE	PT I 10	12	314 - 325	N
0300	ADD AMOUNTS IN COL 3-10	PT I 11	12	326 - 337	N
0320	CAR AND TRUCK EXPENSES (FORM 4562)	PT II 12	12	338 - 349	N
0330	CHEMICAL	PT II 13	12	350 - 361	N
0340	CONSERVATION EXPENSES	PT II 14	12	362 - 373	NO ENTRY
0350	CUSTOM HIRE	PT II 15	12	374 - 385	N
0360	DEPRECIATION AND SEC 179 EXPENSE DEDUCTION	PT II 16	12	386 - 397	N
0370	EMPLOYEE BENEFIT PROGRAMS	PT II 17	12	398 - 409	N
0380	FEED PURCHASED	PT II 18	12	410 - 421	N
0390	FERTILIZERS AND LIME	PT II 19	12	422 - 433	N
0400	FREIGHT AND TRUCKING	PT II 20	12	434 - 445	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0410	GASOLINE, FUEL AND OIL	PT II 21	12	446 - 457	N
0420	INSURANCE	PT II 22	12	458 - 469	N
0430	MORTGAGE	PT II 23a	12	470 - 481	N
0440	OTHER	PT II 23b	12	482 - 493	N
*0450	FORM 1098 EXPLANATION	PT II 23a	6	494 - 499	"STMbnn" OR BLANK
*0460	FORM 1098 NAME/ADDRESS	PT II 23b	6	500 - 505	"STMbnn" OR BLANK
0470	LABOR HIRED	PT II 24	12	506 - 517	N
0480	PENSION AND PROFIT-SHARING PLANS	PT II 25	12	518 - 529	N
0490	RENT OR LEASE VEHICLES, MACHINERY AND EQUIP	PT II 26a	12	530 - 541	N
0500	OTHER (LAND, ANIMALS, ETC)	PT II 26b	12	542 - 553	N
0510	REPAIRS AND MAINTENANCE	PT II 27	12	554 - 565	N
0520	SEEDS AND PLANTS PURCHASED	PT II 28	12	566 - 577	N
0530	STORAGE AND WAREHOUSING	PT II 29	12	578 - 589	N
0540	SUPPLIES PURCHASED	PT II 30	12	590 - 601	N
0550	TAXES	PT II 31	12	602 - 613	N
0560	UTILITIES	PT II 32	12	614 - 625	N
0570	VETERINARY FEES AND MEDICINE	PT II 33	12	626 - 637	N
*0580	OTHER EXPENSES	PT II 34	6	638 - 643	"STMbnn" OR BLANK

NOTE: IF MORE THAN SIX (6) EXPLANATIONS FOR PART II ARE NECESSARY OR THE SPACE ALLOWED IS INSUFFICIENT USE FIELD *0580 AS A STATEMENT (STM) REFERENCE. THE STM RECORDS MUST BEGIN WITH THE FIRST EXPLANATION.

0590	OTHER EXPENSES (SPECIFY)	PT II 34a	15	644 - 658	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0600	OTHER EXPENSES	PT II 34a	12	659 - 670	N
0610	OTHER EXPENSES (SPECIFY)	PT II 34b	15	671 - 685	A/N
0620	OTHER EXPENSES	PT II 34b	12	686 - 697	N
0630	OTHER EXPENSES (SPECIFY)	PT II 34c	15	698 - 712	A/N
0640	OTHER EXPENSES	PT II 34c	12	713 - 724	N
0650	OTHER EXPENSES (SPECIFY)	PT II 34d	15	725 - 739	A/N
0660	OTHER EXPENSES	PT II 34d	12	740 - 751	N
0670	OTHER EXPENSES (SPECIFY)	PT II 34e	15	752 - 766	A/N
0680	OTHER EXPENSES	PT II 34e	12	767 - 778	N
0690	OTHER EXPENSES (SPECIFY)	PT II 34f	15	779 - 793	A/N
0700	OTHER EXPENSES	PT II 34f	12	794 - 805	N***
0710	ADD AMOUNTS ON LINE 12 - 34f	PT II 35	12	806 - 817	N
0720	PAL INDICATOR	36	3	818 - 820	"PAL" OR BLANK
0730	NET FARM PROFIT OR (LOSS)	PT II 36	12	821 - 832	N
0740	ALL INVESTMENT IS AT RISK	PT II 37a	1	833 - 833	"X" OR BLANK
0750	SOME INVESTMENT IS NOT AT RISK	PT II 37b	1	834 - 834	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	835 - 835	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0265
	START RECORD SENTINEL		4	5 - 8	"*****"
0770	RECORD ID		6	9 - 14	"SCHbbb"
0771	SCHEDULE TYPE		6	15 - 20	"Fbbbbb"
0772	PAGE NUMBER		5	21 - 25	"PG02b"
0773	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0774	FILLER		1	35 - 35	BLANK
0775	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0780	SALES OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS	PT III 38	12	43 - 54	N
0790	TOTAL COOPERATIVE DISTRIBUTIONS	PT III 39a	12	55 - 66	N
0800	TOTAL COOPERATIVE TAXABLE AMOUNT	PT III 39b	12	67 - 78	N
0810	AGRICULTURAL PROGRAM PAYMENTS	PT III 40a	12	79 - 90	N
0820	AGRICULTURAL PROGRAM TAXABLE AMOUNT	PT III 40b	12	91 - 102	N
0830	CCC LOANS REPORTED UNDER ELECTION	PT III 41a	12	103 - 114	N
*0835	CCC LOAN STATEMENT	PT III, line 41a	6	115 - 120	"STMbnn" OR BLANK
0840	CCC LOANS FORFEITED OR REPAID WITH CERTIFICATES	PT III 41b	12	121 - 132	N
0850	CCC LOANS FORFEITED TAXABLE AMOUNT	PT III 41c	12	133 - 144	N
0860	CROP INSURANCE PROCEEDS	PT III 42	12	145 - 156	N
0870	CUSTOM HIRE INCOME	PT III 43	12	157 - 168	N
0880	OTHER INCOME INCLUDING FEDERAL AND STATE GASOLINE OR FUEL TAX	PT III 44	12	169 - 180	N
0890	ADD AMOUNTS FOR LINES 38-44	PT III 45	12	181 - 192	N
0900	INVENTORY OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS BEGINNING OF YEAR	PT III 46	12	193 - 204	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0910	COST OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS DURING OF YEAR	PT III 47	12	205 - 216	N
0920	ADD LINES 46 AND 47	PT III 48	12	217 - 228	N
0930	INVENTORY OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS END OF YEAR	PT III 49	12	229 - 240	N
0940	COST OF LIVESTOCK, PRODUCE, GRAINS AND OTHER PRODUCTS SOLD (LINE 48 MINUS LINE 49)	PT III 50	12	241 - 252	N
0950	LINE 45 MINUS LINE 50	PT III 51	12	253 - 264	N
	RECORD TERMINUS CHARACTER		1	265 - 265	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0216
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"Hbbbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	EMPLOYER NAME		35	43 - 77	A/N
0015	EMPLOYER NAME CONTROL		4	78 - 81	NO ENTRY
0020	EMPLOYER SSN		9	82 - 90	NO ENTRY
0030	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	91 - 99	N
0040	CASH WAGES OVER ANNUAL AMOUNT PAID - YES BOX	A	1	100 - 100	"X" OR BLANK
0045	CASH WAGES OVER ANNUAL AMOUNT PAID - NO BOX	A	1	101 - 101	"X" OR BLANK
0050	FEDERAL INCOME TAX WITHHELD - YES BOX	B	1	102 - 102	"X" OR BLANK
0055	FEDERAL INCOME TAX WITHHELD - NO BOX	B	1	103 - 103	"X" OR BLANK
0060	CASH WAGE OVER $1000 PAID QUARTERLY - NO BOX	C	1	104 - 104	"X" OR BLANK
0065	CASH WAGE OVER $1000 PAID QUARTERLY - YES BOX	C	1	105 - 105	"X" OR BLANK
0070	SOCIAL SECURITY WAGES	1	12	106 - 117	N
0080	SOCIAL SECURITY TAX	2	12	118 - 129	N
0090	MEDICARE WAGES	3	12	130 - 141	N
0100	MEDICARE TAX	4	12	142 - 153	N
0110	FEDERAL INCOME TAX WITHHELD	5	12	154 - 165	N
0115	DISABILITY AMOUNT	6	12	166 - 177	N
0120	TOTAL SOCIAL SECURITY, MEDICARE AND INCOME TAXES	6	12	178 - 189	N
0130	ADVANCE EIC PAYMENT	7	12	190 - 201	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0140	TOTAL TAXES LESS ADVANCE EIC PAYMENTS	8	12	202 - 213	N
0150	CASH WAGES OVER $1000 PAID QUARTERLY - NO BOX	9	1	214 - 214	"X" OR BLANK
0155	CASH WAGES OVER $1000 PAID QUARTERLY - YES BOX	9	1	215 - 215	"X" OR BLANK
	RECORD TERMINUS CHARACTER		1	216 - 216	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0423
	START RECORD SENTINEL		4	5 - 8	"****"
0160	RECORD ID		6	9 - 14	"SCHbbb"
0161	SCHEDULE TYPE		6	15 - 20	"Hbbbbb"
0162	PAGE NUMBER		5	21 - 25	"PG02b"
0163	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0164	FILLER		1	35 - 35	BLANK
0165	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0170	ONE STATE ONLY CONTRIBUTIONS YES BOX	10	1	43 - 43	"X" OR BLANK
0175	ONE STATE ONLY CONTRIBUTIONS NO BOX	10	1	44 - 44	NO ENTRY
0180	TOTAL CONTRIBUTIONS PAID BY APRIL 15 YES BOX	11	1	45 - 45	"X" OR BLANK
0185	TOTAL CONTRIBUTIONS PAID BY APRIL 15 NO BOX	11	1	46 - 46	NO ENTRY
0190	TAXABLE WAGES FOR FUTA ALSO TAXABLE FOR STATE YES BOX	12	1	47 - 47	"X" OR BLANK
0195	TAXABLE WAGES FOR FUTA ALSO TAXABLE FOR STATE NO BOX	12	1	48 - 48	NO ENTRY
0200	NAME OF STATE WHERE CONTRIBUTIONS PAID	13	2	49 - 50	STANDARD POSTAL STATE ABBREVIATIONS
0210	STATE REPORTING NUMBER	14	15	51 - 65	A/N
0220	CONTRIBUTIONS PAID TO STATE FUND	15	12	66 - 77	N OR "0%bRATE"
0230	TOTAL TAXABLE WAGES FOR FUTA (SECTION A)	16	12	78 - 89	N
0240	FUTA TAX	17	12	90 - 101	N
0250	STATE NAME 1	18(a)	2	102 - 103	NO ENTRY
0260	STATE REPORTING NUMBER 1	18(b)	15	104 - 118	NO ENTRY
0270	TAXABLE PAYROLL FOR CONTRIBUTIONS 1	18(c)	12	119 - 130	NO ENTRY
0280	BEGINNING DATE OF STATE EXPERIENCE RATE PERIOD 1	18(d)	8	131 - 138	NO ENTRY
0285	ENDING DATE OF STATE EXPERIENCE RATE PERIOD 1	18(d)	8	139 - 146	NO ENTRY
0290	STATE EXPERIENCE RATE 1	18(e)	6	147 - 152	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0300	UNEMPLOYMENT TAX CREDIT AT .054 - 1	18(f)	12	153 - 164	NO ENTRY
0310	UNEMPLOYMENT TAX CREDIT AT MAXIMUM PERCENT - 1	18(g)	12	165 - 176	NO ENTRY
0320	ADDITIONAL TAX CREDIT 1	18(h)	12	177 - 188	NO ENTRY
0330	CONTRIBUTIONS PAID TO STATE FUND - 1	18(i)	12	189 - 200	NO ENTRY
0340	STATE NAME 2	18(a)	2	201 - 202	NO ENTRY
0350	STATE REPORTING NUMBER 2	18(b)	15	203 - 217	NO ENTRY
0360	TAXABLE PAYROLL FOR CONTRIBUTIONS 2	18(c)	12	218 - 229	NO ENTRY
0370	BEGINNING DATE OF STATE EXPERIENCE RATE PERIOD 2	18(d)	8	230 - 237	NO ENTRY
0375	ENDING DATE OF STATE EXPERIENCE RATE PERIOD 2	18(d)	8	238 - 245	NO ENTRY
0380	STATE EXPERIENCE RATE 2	18(e)	6	246 - 251	NO ENTRY
0390	UNEMPLOYMENT TAX CREDIT AT .054 - 2	18(f)	12	252 - 263	NO ENTRY
0400	UNEMPLOYMENT TAX CREDIT AT MAXIMUM PERCENT - 2	18(g)	12	264 - 275	NO ENTRY
0410	ADDITIONAL TAX CREDIT 2	18(h)	12	276 - 287	NO ENTRY
0420	CONTRIBUTIONS PAID TO STATE FUND - 2	18(i)	12	288 - 299	NO ENTRY
0440	TOTAL ADDITIONAL TAX CREDIT	19(h)	12	300 - 311	NO ENTRY
0450	TOTAL CONTRIBUTIONS TO STATE FUNDS	19(i)	12	312 - 323	NO ENTRY
0460	TENTATIVE TOTAL TAX CREDIT	20	12	324 - 335	NO ENTRY
0470	TOTAL TAXABLE WAGES FOR FUTA (SECTION B)	21	12	336 - 347	NO ENTRY
0480	GROSS FUTA TAX AMOUNT	22	12	348 - 359	NO ENTRY
0490	MAXIMUM TAX CREDIT AMOUNT	23	12	360 - 371	NO ENTRY
0500	TOTAL TAX CREDIT ALLOWED	24	12	372 - 383	NO ENTRY
0503	STATE EMPLOYER WORKSHEET INDICATOR	24	1	384 - 384	NO ENTRY
0510	FUTA TAX (SUBTRACT LINE 24 FROM LINE 22)	25	12	385 - 396	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0520	AMOUNT FROM LINE 8 OR ZERO SEE LINE INSTRUCTIONS	26	12	397- 408	N
0530	TOTAL COMBINED TAXES PLUS FUTA TAXES	27	12	409 - 420	N
0540	REQUIRED TO FILE FORM 1040 - YES	28	1	421 - 421	"X" OR BLANK
0550	REQUIRED TO FILE FORM 1040 - NO	28	1	422 - 422	NO ENTRY
	RECORD TERMINUS CHARACTER		1	423 - 423	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0843
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"Jbbbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0020	AMOUNTS REQUIRED (SCHEDULE B)	PT I 1	12	43 - 54	N
0030	DISTRIBUTABLE NET INCOME (SCHEDULE B)	PT I 2	12	55 - 66	N
0040	INCOME REQUIRED (SCHEDULE B)	PT I 3	12	67 - 78	N
0050	LINE 2 MINUS LINE 3	PT I 4	12	79 - 90	N
0060	ACCUMULATION DISTRIBUTION	PT I 5	12	91 - 102	N
0070	THROWBACK YEAR ENDING	PT II (a)	4	103 - 106	YYYY
0080	DISTRIBUTABLE NET INCOME	PT II 6(a)	12	107 - 118	N
0090	DISTRIBUTIONS	PT II 7(a)	12	119 - 130	N
0100	LINE 6 MINUS LINE 7	PT II 8(a)	12	131 - 142	N
0110	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(a)	12	143 - 154	N
0120	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(a)	12	155 - 166	N
0130	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(a)	12	167 - 178	N
0140	LINE 10 MINUS LINE 11	PT II 12(a)	12	179 - 190	N
0150	ALLOCATE THE AMOUNT ON LINE 5 TO THE EARLIEST APPLICABLE YEAR	PT II 13(a)	12	191 - 202	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0160	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT OF LINE 9	PT II 14(a)	12	203 - 214	N
0170	ADD LINES 13 AND 14	PT II 15(a)	12	215 - 226	N
0180	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(a)	12	227 - 238	N
0190	LINE 15 MINUS LINE 16	PT II 17(a)	12	239 - 250	N
0200	THROWBACK YEAR ENDING	PT II (b)	4	251 - 254	YYYY
0210	DISTRIBUTABLE NET INCOME	PT II 6(b)	12	255 - 266	N
0220	DISTRIBUTIONS	PT II 7(b)	12	267 - 278	N
0230	LINE 6 MINUS LINE 7	PT II 8(b)	12	279 - 290	N
0240	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(b)	12	291 - 302	N
0250	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(b)	12	303 - 314	N
0260	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(b)	12	315 - 326	N
0270	LINE 10 MINUS LINE 11	PT II 12(b)	12	327 - 338	N
0280	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(b)	12	339 - 350	N
0290	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(b)	12	351 - 362	N
0300	ADD LINES 13 AND 14	PT II 15(b)	12	363 - 374	N
0310	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(b)	12	375 - 386	N
0320	LINE 15 MINUS LINE 16	PT II 17(b)	12	387 - 398	N
0330	THROWBACK YEAR ENDING	PT II (c)	4	399 - 402	YYYY
0340	DISTRIBUTABLE NET INCOME	PT II 6(c)	12	403 - 414	N
0350	DISTRIBUTIONS	PT II 7(c)	12	415 - 426	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0360	LINE 6 MINUS LINE 7	PT II 8(c)	12	427 - 438	N
0370	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(c)	12	439 - 450	N
0380	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(c)	12	451 - 462	N
0390	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(c)	12	463 - 474	N
0400	LINE 10 MINUS LINE 11	PT II 12(c)	12	475 - 486	N
0410	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(c)	12	487 - 498	N
0420	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(c)	12	499 - 510	N
0430	ADD LINES 13 AND 14	PT II 15(c)	12	511 - 522	N
0440	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(c)	12	523 - 534	N
0450	LINE 15 MINUS LINE 16	PT II 17(c)	12	535 - 546	N
0460	THROWBACK YEAR ENDING	PT II (d)	4	547 - 550	YYYY
0470	DISTRIBUTABLE NET INCOME	PT II 6(d)	12	551 - 562	N
0480	DISTRIBUTIONS	PT II 7(d)	12	563 - 574	N
0490	LINE 6 MINUS LINE 7	PT II 8(d)	12	575 - 586	N
0500	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(d)	12	587 - 598	N
0510	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(d)	12	599 - 610	N
0520	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(d)	12	611 - 622	N
0530	LINE 10 MINUS LINE 11	PT II 12(d)	12	623 - 634	N
0540	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(d)	12	635 - 646	N
0550	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(d)	12	647 - 658	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0560	ADD LINES 13 AND 14	PT II 15(d)	12	659 - 670	N
0570	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(d)	12	671 - 682	N
0580	LINE 15 MINUS LINE 16	PT II 17(d)	12	683 - 694	N
0590	THROWBACK YEAR ENDING	PT II (e)	4	695 - 698	YYYY
0600	DISTRIBUTABLE NET INCOME	PT II 6(e)	12	699 - 710	N
0610	DISTRIBUTIONS	PT II 7(e)	12	711 - 722	N
0620	LINE 6 MINUS LINE 7	PT II 8(e)	12	723 - 734	N
0630	AMOUNT FROM PAGE 2 LINE 25 OR 31 AS APPLICABLE	PT II 9(e)	12	735 - 746	N
0640	UNDISTRIBUTED NET INCOME LINE 8 MINUS LINE 9	PT II 10(e)	12	747 - 758	N
0650	AMOUNT OF PRIOR ACCUMULATION DISTRIBUTIONS	PT II 11(e)	12	759 - 770	N
0660	LINE 10 MINUS LINE 11	PT II 12(e)	12	771 - 782	N
0670	ALLOCATE THE AMOUNT ON LINE 5 TO EARLIEST APPLICABLE YEAR	PT II 13(e)	12	783 - 794	N
0680	DIVIDE LINE 13 BY LINE 10 AND MULTIPLY RESULT BY AMOUNT ON LINE 9	PT II 14(e)	12	795 - 806	N
0690	ADD LINES 13 AND 14	PT II 15(e)	12	807 - 818	N
0700	TAX-EXEMPT INTEREST INCLUDED ON LINE 13	PT II 16(e)	12	819 - 830	N
0710	LINE 15 MINUS LINE 16	PT II 17(e)	12	831 - 842	N
	RECORD TERMINUS CHARACTER		1	843 - 843	"#"

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0880	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(a)	12	191 - 202	N
0890	THROWBACK YEAR ENDING	PT III (b)	4	203 - 206	YYYY
0900	TAX	PT III 18(b)	12	207 - 218	N
0910	NET SHORT-TERM GAIN	PT III 19(b)	12	219 - 230	N
0920	NET LONG-TERM GAIN	PT III 20(b)	12	231 - 242	N
0930	TOTAL NET CAPITAL GAIN	PT III 21(b)	12	243 - 254	N
0940	TAXABLE INCOME	PT III 22(b)	12	255 - 266	N
0950	ENTER PERCENT (DIVIDE LINE 21 BY LINE 22)	PT III 23(b)	6	267 - 272	N
0960	MULTIPLY AMOUNT ON LINE 18 BY THE PERCENT ON LINE 23	PT III 24(b)	12	273 - 284	N
0970	TAX ON UNDISTRIBUTED NET INCOME (LINE 18 MINUS LINE 24)	PT III 25(b)	12	285 - 296	N
0980	TAX ON INCOME OTHER THAN LONG-TERM CAPITAL GAIN	PT III 26(b)	12	297 - 308	N
0990	NET SHORT-TERM GAIN	PT III 27(b)	12	309 - 320	N
1000	TAXABLE INCOME LESS SECTION 1202 DEDUCTION	PT III 28(b)	12	321 - 332	N
1010	ENTER PERCENT (DIVIDE LINE 27 BY LINE 28)	PT III 29(b)	6	333 - 338	N
1020	MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29	PT III 30(b)	12	339 - 350	N
1030	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(b)	12	351 - 362	N
1040	THROWBACK YEAR ENDING	PT III (c)	4	363 - 366	YYYY
1050	TAX	PT III 18(c)	12	367 - 378	N
1060	NET SHORT-TERM GAIN	PT III 19(c)	12	379 - 390	N
1070	NET LONG-TERM GAIN	PT III 20(c)	12	391 - 402	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1080	TOTAL NET CAPITAL GAIN	PT III 21(c)	12	403 - 414	N
1090	TAXABLE INCOME	PT III 22(c)	12	415 - 426	N
1100	ENTER PERCENT (DIVIDE LINE 21 BY LINE 22)	PT III 23(c)	6	427 - 432	N
1110	MULTIPLY AMOUNT ON LINE 18 BY THE PERCENT ON LINE 23	PT III 24(c)	12	433 - 444	N
1120	TAX ON UNDISTRIBUTED NET INCOME (LINE 18 MINUS LINE 24)	PT III 25(c)	12	445 - 456	N
1130	TAX ON INCOME OTHER THAN LONG-TERM CAPITAL GAIN	PT III 26(c)	12	457 - 468	N
1140	NET SHORT-TERM GAIN	PT III 27(c)	12	469 - 480	N
1150	TAXABLE INCOME LESS SECTION 1202 DEDUCTION	PT III 28(c)	12	481 - 492	N
1160	ENTER PERCENT	PT III 29(c)	6	493 - 498	N
1170	MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29	PT III 30(c)	12	499 - 510	N
1180	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(c)	12	511 - 522	N
1190	THROWBACK YEAR ENDING	PT III (d)	4	523 - 526	YYYY
1200	TAX	PT III 18(d)	12	527 - 538	N
1210	NET SHORT-TERM GAIN	PT III 19(d)	12	539 - 550	N
1220	NET LONG-TERM GAIN	PT III 20(d)	12	551 - 562	N
1230	TOTAL NET CAPITAL GAIN	PT III 21(d)	12	563 - 574	N
1240	TAXABLE INCOME	PT III 22(d)	12	575 - 586	N
1250	ENTER PERCENT (DIVIDE LINE 21 BY LINE 22)	PT III 23(d)	6	587 - 592	N
1260	MULTIPLY AMOUNT ON LINE 18 BY THE PERCENT ON LINE 23	PT III 24(d)	12	593 - 604	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1270	TAX ON UNDISTRIBUTED NET INCOME (LINE 18 MINUS LINE 24)	PT III 25(d)	12	605 - 616	N
1280	TAX ON INCOME OTHER THAN LONG-TERM CAPITAL GAIN	PT III 26(d)	12	617 - 628	N
1290	NET SHORT-TERM GAIN	PT III 27(d)	12	629 - 640	N
1300	TAXABLE INCOME LESS SECTION 1202 DEDUCTION	PT III 28(d)	12	641 - 652	N
1310	ENTER PERCENT	PT III 29(d)	6	653 - 658	N
1320	MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29	PT III 30(d)	12	659 - 670	N
1330	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(d)	12	671 - 682	N
1340	THROWBACK YEAR ENDING	PT III (e)	4	683 - 686	YYYY
1350	TAX	PT III 18(e)	12	687 - 698	N
1360	NET SHORT-TERM GAIN	PT III 19(e)	12	699 - 710	N
1370	NET LONG-TERM GAIN	PT III 20(e)	12	711 - 722	N
1380	TOTAL NET CAPITAL GAIN	PT III 21(e)	12	723 - 734	N
1390	TAXABLE INCOME	PT III 22(e)	12	735 - 746	N
1400	ENTER PERCENT (DIVIDE LINE 21 BY LINE 22)	PT III 23(e)	6	747 - 752	N
1410	MULTIPLY AMOUNT ON LINE 18 BY THE PERCENT ON LINE 23	PT III 24(e)	12	753 - 764	N
1420	TAX ON UNDISTRIBUTED NET INCOME (LINE 18 MINUS LINE 24)	PT III 25(e)	12	765 - 776	N
1430	TAX ON INCOME OTHER THAN LONG-TERM CAPITAL GAIN	PT III 26(e)	12	777 - 788	N
1440	NET SHORT-TERM GAIN	PT III 27(e)	12	789 - 800	N
1450	TAXABLE INCOME LESS SECTION 1202 DEDUCTION	PT III 28(e)	12	801 - 812	N
1460	ENTER PERCENT	PT III 29(e)	6	813 - 818	N
1470	MULTIPLY AMOUNT ON LINE 26 BY THE PERCENT ON LINE 29	PT III 30(e)	12	819 - 830	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1480	TAX ON UNDISTRIBUTED NET INCOME (LINE 26 MINUS LINE 30)	PT III 31(e)	12	831 - 842	N
1490	BENEFICIARY'S NAME	PT IV	35	843 - 877	A/N OR ENTER "SEE STATEMENT ATTACHED" (LEFT-JUSTIFIED AND BLANK FILLED)

NOTE: IF REPORTING FOR MORE THAN 1 BENEFICIARY, USE FIELD #1780 (STATEMENT FOR SCHEDULE J) BELOW, TO ATTACH THE INFORMATION CORRESPONDING TO ALL OF THE BENEFICIARIES. SEE SEC. 3 IN THIS PUBLICATION FOR SPECIFIC INFORMATION ABOUT HOW TO USE "STMb98".

1500	(BENEFICIARY'S) IDENTIFYING NUMBER	PT IV	9	878 - 886	N
1510	BENEFICIARY'S ADDRESS	PT IV	35	887 - 921	A/N
1520	BENEFICIARY'S CITY	PT IV	22	922 - 943	A/N
1530	BENEFICIARY'S STATE	PT IV	2	944 - 945	A/N
1540	ZIP CODE (BENEFICIARY'S)	PT IV	12	946 - 957	N OR nnnnnbbbbbbb OR nnnnnnnbbbbbbb OR BLANK
1550	THROWBACK YEAR END	PT IV 32	4	958 - 961	YYYY
1560	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 32(a)	12	962 - 973	N
1570	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 32(b)	12	974 - 985	N
1580	AMOUNT FROM LINE 16 ALLOCATED TO THIS BENEFICIARY	PT IV 32(c)	12	986 - 997	N
1590	THROWBACK YEAR END	PT IV 33	4	998 - 1001	YYYY
1600	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 33(a)	12	1002 - 1013	N
1610	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 33(b)	12	1014 - 1025	N
1620	AMOUNT FROM LINE 16 ALLOCATED TO THIS BENEFICIARY	PT IV 33(c)	12	1026 - 1037	N
1630	THROWBACK YEAR END	PT IV 34	4	1038 - 1041	YYYY
1640	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 34(a)	12	1042 - 1053	N
1650	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 34(b)	12	1054 - 1065	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1660	AMOUNT FROM LINE 16 ALLOCATED TO THIS BENEFICIARY	PT IV 34(c)	12	1066 - 1077	N
1670	THROWBACK YEAR END	PT IV 35	4	1078 - 1081	YYYY
1680	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 35(a)	12	1082 - 1093	N
1690	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 35(b)	12	1094 - 1105	N
1700	AMOUNT FROM LINE 16 ALLOCATED TO THIS BENEFICIARY	PT IV 35(c)	12	1106 - 1117	N
1710	THROWBACK YEAR END	PT IV 36	4	1118 - 1121	YYYY
1720	AMOUNT FROM LINE 13 ALLOCATED TO THIS BENEFICIARY	PT IV 36(a)	12	1122 - 1133	N
1730	AMOUNT FROM LINE 14 ALLOCATED TO THIS BENEFICIARY	PT IV 36(b)	12	1134 - 1145	N
1740	AMOUNT FROM LINE 16 ALLOCATED TO THIS BENEFICIARY	PT IV 36(c)	12	1146 - 1157	N
1750	TOTAL (ADD LINES 32 - 36)	PT IV 37(a)	12	1158 - 1169	N
1760	TOTAL (ADD LINES 32 - 36)	PT IV 37(b)	12	1170 - 1181	N
1770	TOTAL (ADD LINES 32 - 36)	PT IV 37(c)	12	1182 - 1193	N
*1780	STATEMENT FOR SCHEDULE J		6	1194 - 1199	"STMb98" OR BLANK
	RECORD TERMINUS CHARACTER		1	1200 - 1200	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0831
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"SCHbbb"
0001	SCHEDULE TYPE		6	15 - 20	"K1bbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	ESTATE OR TRUST'S EMPLOYER NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	SCHEDULE OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FISCAL YEAR BEGINNING		8	43 - 50	FORMAT: YYYYMMDD IF CALENDAR bbbbbbbb
0020	FISCAL YEAR ENDING		8	51 - 58	FORMAT: YYYYMMDD IF CALENDAR bbbbbbbb
0030	FINAL K-1		1	59 - 59	"X" OR BLANK
0040	AMENDED K-1		1	60 - 60	NO ENTRY
0050	ESTATE OR TRUST EMPLOYER IDENTIFICATION NUMBER	A	9	61 - 69	N OR BLANK
0060	ESTATE OR TRUST NAME	B	35	70 - 104	A/N
0070	FIDUCIARY'S NAME LINE 1	C	35	105 - 139	A/N
0080	FIDUCIARY'S NAME LINE 2	C	35	140 - 174	A/N
0090	FIDUCIARY'S STREET ADDRESS	C	35	175 - 209	A/N
0100	FIDUCIARY'S CITY	C	22	210 - 231	A/N
0110	FIDUCIARY'S STATE	C	2	232 - 233	A OR ".b"
0120	FIDUCIARY'S ZIP CODE	C	12	234 - 245	N OR nnnnnbbbb OR nnnnnnnnnbbb OR BLANK
0130	FORM 1041-T FILED	D	1	246 - 246	"X" OR BLANK
0140	DATE 1041-T FILED	D	8	247 - 254	FORMAT : YYYYMMDD OR BLANK
0150	FINAL FORM 1041	E	1	255 - 255	"X" OR BLANK
0180	BENEFICIARY'S IDENTIFYING NUMBER	F	9	256 - 264	N OR "APPLD FOR" OR "FORM1042S"
0190	BENEFICARY'S NAME LINE 1	G	35	265 - 299	A/N

(IF BENEFICIARY IS AN INDIVIDUAL ENTER FIRST NAME, INITIAL(WHEN APPROPRIATE), THEN LAST NAME USING UPPER CASE LEFT JUSTIFIED)

0200	BENEFICARY'S NAME LINE 2	G	35	300 - 334	A/N
0210	BENEFICARY'S STREET ADDRESS	G	35	335 - 369	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0220	BENEFICARY'S CITY	G	22	370 - 391	A/N
0230	BENEFICIARY'S STATE CODE	G	2	392 - 393	A/N
0240	BENEFICIARY'S ZIP CODE	G	12	394 - 405	N OR nnnnnbbbb OR nnnnnnnnnbbb
0250	DOMESTIC BENEFICARY	H	1	406 - 406	"X" OR BLANK
0260	FOREIGN BENEFICARY	H	1	407 - 407	"X" OR BLANK
0270	INTEREST INCOME	PT III 1	12	408 - 419	N ***
0280	ORDINARY DIVIDENDS	PT III 2a	12	420 - 431	N ***
0290	QUALIFIED DIVIDENDS	PT III 2b	12	432 - 443	N ***
0300	NET SHORT TERM CAPITAL GAIN	PT III 3	12	444 - 455	N ***
0310	NET LONG TERM CAPITAL GAIN	PT III 4a	12	456 - 467	N ***
0320	28% RATE GAIN	PT III 4b	12	468 - 479	N
0330	UNRECAPTURED SECTION 1250	PT III 4c	12	480 - 491	N
0340	OTHER PORTIFOLIO INCOME	PT III 5	12	492 - 503	N
0350	ORDINARY BUSINESS	PT III 6	12	504 - 515	N
0360	NET RENTAL REAL ESTATE INCOME	PT III 7	12	516 - 527	N
0370	OTHER RENTAL INCOME	PT III 8	12	528 - 539	N
0380	DIRECTLY APPORTIONED DEDUCTIONS: OCCURRENCE 1 CODE	9	1	540 - 540	"A" OR "B" OR "C" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0390	DIRECTLY APPORTIONED DEDUCTIONS: OCCURRENCE 1 AMOUNT	9	12	541 - 552	N
0400	DIRECTLY APPORTIONED DEDUCTIONS: OCCURRENCE 2 CODE	9	1	553 - 553	"B" OR "C" OR BLANK
0410	DIRECTLY APPORTIONED DEDUCTIONS: OCCURRENCE 2 AMOUNT	9	12	554 - 565	N
0420	DIRECTLY APPORTIONED DEDUCTIONS: OCCURRENCE 3 CODE	9	1	566 - 566	"C" OR BLANK
0430	DIRECTLY APPORTIONED DEDUCTIONS: OCCURRENCE 3 AMOUNT	9	12	567 - 578	N
0440	ESTATE TAX DEDUCTION	10	12	579 - 590	N
0450	FINAL YEAR DEDUCTION: OCCURRENCE 1 CODE	11	1	591 - 591	"A" OR "B" OR 'C" OR "D" OR "E" OR BLANK
0460	FINAL YEAR DEDUCTION: OCCURRENCE 1 AMOUNT	11	12	592 - 603	N
0470	FINAL YEAR DEDUCTION: OCCURRENCE 2 CODE	11	1	604 - 604	"B" OR 'C" OR "D" OR "E" OR BLANK
0480	FINAL YEAR DEDUCTION: OCCURRENCE 2 AMOUNT	11	12	605 - 616	N
0490	FINAL YEAR DEDUCTION: OCCURRENCE 3 CODE	11	1	617 - 617	"C" OR "D" OR "E" OR BLANK
0500	FINAL YEAR DEDUCTION: OCCURRENCE 3 AMOUNT	11	12	618 - 629	N
0510	FINAL YEAR DEDUCTION: OCCURRENCE 4 CODE	11	1	630 - 630	"D" OR "E" OR BLANK
0520	FINAL YEAR DEDUCTION: OCCURRENCE 4 AMOUNT	11	12	631 - 642	N
0530	FINAL YEAR DEDUCTION: OCCURRENCE 5 CODE	11	1	643 - 643	"E" OR BLANK
0540	FINAL YEAR DEDUCTION OCCURRENCE 5 AMOUNT	11	12	644 - 655	N
0550	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 1 CODE	12	1	656 - 656	ALPHA (A THRU J) OR BLANK
0560	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 1 AMOUNT	12	12	657 - 668	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0570	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 2 CODE	12	1	669 - 669	ALPHA (A THRU J) OR BLANK
0580	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 2 AMOUNT	12	12	670 - 681	N
0590	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 3 CODE	12	1	682 - 682	ALPHA (A THRU J) OR BLANK
0600	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 3 AMOUNT	12	12	683 - 694	N
0610	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 4 CODE	12	1	695 - 695	ALPHA (A THRU J) OR BLANK
0620	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 4 AMOUNT	12	12	696 - 707	N
0630	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 5 Code	12	1	708 - 708	ALPHA (A THRU J) OR BLANK
0640	ALTERNATIVE MINIMUM TAX ADJ OCCURRENCE 5 AMOUNT (SEE NOTE AFTER FIELD *810 IF ADDITIONAL SPACE IS NEEDED.)	12	12	709 - 720	N
0650	CREDITS & CREDIT RECAPTURE - OCCURRENCE 1 CODE	13	1	721 - 721	ALPHA CODE OR BLANK
0660	CREDITS & CREDIT RECAPTURE - OCCURRENCE 1 AMOUNT	13	12	722 - 733	N
0670	CREDITS & CREDIT RECAPTURE - OCCURRENCE 2 CODE	13	1	734 - 734	ALPHA CODE OR BLANK
0680	CREDITS & CREDIT RECAPTURE - OCCURRENCE 2 AMOUNT	13	12	735 - 746	N
0690	CREDITS & CREDIT RECAPTURE - OCCURRENCE 3 CODE	13	1	747 - 747	ALPHA CODE OR BLANK
0700	CREDITS & CREDIT RECAPTURE - OCCURRENCE 3 AMOUNT (SEE NOTE AFTER FIELD *810 IF ADDITIONAL SPACE IS NEEDED.)	13	12	748 - 759	N
0710	OTHER INFORMATION OCCURRENCE 1 CODE	14	1	760 - 760	ALPHA CODE OR BLANK
0720	OTHER INFORMATION OCCURRENCE 1 AMOUNT	14	12	761 - 772	N
0730	OTHER INFORMATION OCCURRENCE 2 CODE	14	1	773 - 773	ALPHA CODE OR BLANK
0740	OTHER INFORMATION OCCURRENCE 2 AMOUNT (SEE NOTE AFTER FIELD *810 IF ADDITIONAL SPACE IS NEEDED.)	14	12	774 - 785	N
0750	OTHER INFORMATION OCCURRENCE 3 CODE	14	1	786 - 786	ALPHA CODE OR BLANK
0760	OTHER INFORMATION OCCURRENCE 3 AMOUNT	14	12	787 - 798	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0770	OTHER INFORMATION OCCURRENCE 4 CODE	14	1	799 - 799	ALPHA OR BLANK
0780	OTHER INFORMATION OCCURRENCE 4 AMOUNT	14	12	800 - 811	N
0790	OTHER INFORMATION OCCURRENCE 5 CODE	14	1	812 - 812	ALPHA OR BLANK
0800	OTHER INFORMATION OCCURRENCE 5 AMOUNT (SEE NOTE AFTER FIELD *810 IF ADDITIONAL SPACE IS NEEDED.)	14	12	813 - 824	N
*0810	SCHEDULE K-1 GLOBAL STATEMENT ADDITIONAL INFORMATION (NOTE: IF ADDITIONAL SPACES IS NEEDED TO ENTER MORE INFORMATION FOR LINES 9, 11, 12, 13 OR 14, REFERENCE STMb99 IN FIELD *810. ATTACH A STATEMENT RECORD AND INCLUDE THE ADDITIONAL INFORMATION IN THE STATEMENT RECORD, IDENTIFYING THE APPLICABLE LINE(S) AND AMOUNT(S).)		6	825 - 830	STMb99 OR BLANK
	RECORD TERMINUS CHARACTER		1	831 - 831	VALUE "#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1122
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"1116bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0007	ALT MIN TAX LITERAL		3	43 - 45	"AMT" OR BLANK
0020	PASSIVE CATEGORY INCOME	a	1	46 - 46	"X" OR BLANK
0030	GENERAL CATEGORY INCOME	b	1	47 - 47	"X" OR BLANK
0040	SECTION 901 (j) INCOME	c	1	48 - 48	"X" OR BLANK
0050	CERTAIN INCOME RE-SOURCED BY TREATY	d	1	49 - 49	"X" OR BLANK
0060	LUMP-SUM DISTRIBUTIONS	e	1	50 - 50	"X" OR BLANK
0100	RESIDENT OF: (NAME OF COUNTRY)	f	35	51 - 85	A/N
0106	REGULATED INVESTMENT CO LITERAL	PT 1g	3	86 - 88	"RIC" OR BLANK
0108	HIGH TAXED KICK-OUT LITERAL	PT 1g	4	89 - 92	"HTKO" OR BLANK
0110	NAME OF FOREIGN COUNTRY OR U. S. POSSESSION	PT I gA	35	93 - 127	A/N
0120	GROSS INCOME SOURCE	PT I, 1 1a A	9	128 - 136	"WAGESbbbb" "DIVIDENDS" OR BLANK
0130	GROSS INCOME	PT I, 1 1a A	12	137 - 148	N
0135	COMP. 250K OR MORE, ALT. METHOD FOR SOURCE DETERMIN.	PT 1 1 B	1	149 - 149	"X" OR BLANK |
@0137	COMP. 250K OR MORE, ALT. METHOD FOR SOURCE DETERMIN.	1b	6	150 - 155	"STMbnn" OR BLANK |
0140	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 A	12	156 - 167	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
@0150	EXPENSES ALLOCABLE TO INCOME ON LINE 1 (STMT)	PT I 2 A	6	168 - 173	"STMbnn" OR BLANK
0160	PRO RATA SHARE CERTAIN ITEMIZED OR STANDARD DEDUCTIONS	PT I 3(a) A	12	174 - 185	N
0170	PRO RATA SHARE OTHER DEDUCTIONS	PT I 3(b) A	12	186 - 197	N
@0180	PRO RATA SHARE OF OTHER DEDUCTIONS: OTHER DEDUCTIONS;	PT I 3(b) A	6	198 - 203	"STMbnn" OR BLANK
0190	PRO RATA SHARE OF OTHER DEDUCTIONS: ADD LINES 3a AND 3b	PT 1 3(c) A	12	204 - 215	N
0200	PRO RATA SHARE TOTAL FOREIGN SOURCE INCOME	PT I 3(d) A	12	216 - 227	N
0210	PRO RATA SHARE GROSS INCOME FROM ALL SOURCES	PT I 3(e) A	12	228 - 239	N
0220	PRO RATA SHARE DIVIDE LINE 3d BY LINE 3e	PT I 3(f) A	6	240 - 245	N
0230	PRO RATA SHARE MULTIPLY LINE 3c BY LINE 3f	PT I 3(g) A	12	246 - 257	N
0240	PRO RATA SHARE HOME MORTGAGE INTEREST	PT I 4(a) A	12	258 - 269	N
0250	PRO RATA SHARE OTHER INTEREST	PT I 4(b) A	12	270 - 281	N
0260	LOSSES FROM FOREIGN SOURCES	PT I 5 A	12	282 - 293	N
0270	ADD LINES 2, 3g, 4a, 4b, AND 5	PT I 6 A	12	294 - 305	N
0280	NAME OF FOREIGN COUNTRY OR U. S. POSSESSION	PT I gB	35	306 - 340	A/N
0290	GROSS INCOME SOURCE	PT I, 1 1a B	9	341 - 349	"WAGESbbbb" "DIVIDENDS" OR BLANK
0300	GROSS INCOME	PT I, 1 1a B	12	350 - 361	N
0310	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 B	12	362 - 373	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
@0320	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 B	6	374 - 379	"STMbnn" OR BLANK
0330	PRO RATA SHARE CERTAIN ITEMIZED OR STANDARD DEDUCTIONS	PT I 3(a) B	12	380 - 391	N
0340	PRO RATA SHARE OTHER DEDUCTIONS	PT I 3(b) B	12	392 - 403	N
@0350	PRO RATA SHARE OF OTHER DEDUCTIONS OTHER DEDUCTIONS	PT I 3(b) B	6	404 - 409	"STMbnn" OR BLANK
0360	PRO RATA SHARE OF OTHER DEDUCTIONS ADD LINES 3a AND 3b	PT I 3(c) B	12	410 - 421	N
0370	PRO RATA SHARE TOTAL FOREIGN SOURCE INCOME	PT I 3(d) B	12	422 - 433	N
0380	PRO RATA SHARE GROSS INCOME FROM ALL SOURCES	PT I 3(e) B	12	434 - 445	N
0390	PRO RATA SHARE DIVIDE LINE 3d BY LINE 3e	PT I 3(f) B	6	446 - 451	N
0400	PRO RATA SHARE MULTIPLY LINE 3c BY LINE 3f	PT I 3(g) B	12	452 - 463	N
0410	PRO RATA SHARE HOME MORTGAGE INTEREST	PT I 4(a) B	12	464 - 475	N
0420	PRO RATA SHARE OTHER INTEREST	PT I 4(b) B	12	476 - 487	N
0430	LOSSES FROM FOREIGN SOURCES	PT I 5 B	12	488 - 499	N
0440	ADD LINES 2, 3g, 4a, 4b, AND 5	PT I 6 B	12	500 - 511	N
0450	NAME OF FOREIGN COUNTRY OR U. S. POSSESSION	PT I gC	35	512 - 546	A/N
0460	GROSS INCOME SOURCE	PT I, 1 1a C	9	547 - 555	"WAGESbbbbb" "DIVIDENDS" OR BLANK
0470	GROSS INCOME	PT I, 1 1a C	12	556 - 567	N
0480	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 C	12	568 - 579	N
@0490	EXPENSES DIRECTLY ALLOCABLE TO THE INCOME ON LINE 1	PT I 2 C	6	580 - 585	"STMbnn" OR BLANK
0500	PRO RATA SHARE CERTAIN ITEMIZED OR STANDARD DEDUCTIONS	PT I 3(a) C	12	586 - 597	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0510	PRO RATA SHARE OTHER DEDUCTIONS	PT I 3(b) C	12	598 - 609	N
@0520	PRO RATA SHARE OF OTHER DEDUCTIONS: OTHER DEDUCTIONS	PT I 3(b) C	6	610 - 615	"STMbnn" OR BLANK
0530	PRO RATA SHARE OF OTHER DEDUCTIONS: ADD LINES 3a AND 3b	PT I 3(c) C	12	616 - 627	N
0540	PRO RATA SHARE TOTAL FOREIGN SOURCE INCOME	PT I 3(d) C	12	628 - 639	N
0550	PRO RATA SHARE GROSS INCOME FROM ALL SOURCES	PT I 3(e) C	12	640 - 651	N
0560	PRO RATA SHARE DIVIDE LINE 3d BY LINE 3e	PT I 3(f) C	6	652 - 657	N
0570	PRO RATA SHARE MULTIPLY LINE 3c BY LINE 3f	PT I 3(g) C	12	658 - 669	N
0580	PRO RATA SHARE HOME MORTGAGE INTEREST	PT I 4(a) C	12	670 - 681	N
0590	PRO RATA SHARE OTHER INTEREST	PT I 4(b) C	12	682 - 693	N
0600	LOSSES FROM FOREIGN SOURCES	PT I 5 C	12	694 - 705	N
0610	ADD LINES 2, 3g, 4a, 4b, AND 5	PT I 6 C	12	706 - 717	N
0620	TOTAL:(ADD COLUMNS 1,1a A, 1,1a B, AND 1,1a C)	PT I, 1 1a (Total)	12	718 - 729	N
0630	TOTAL (ADD COLUMNS 6A, 6B, AND 6C)	PT I 6	12	730 - 741	N
0640	LINE 1 MINUS LINE 6	PT I 7	12	742 - 753	N
0650	FOREIGN TAXES PAID OR ACCRUED: (PAID)	PT II (m)	1	754 - 754	"X" OR BLANK
0660	FOREIGN TAXES PAID OR ACCRUED: (ACCRUED)	PT II (n)	1	755 - 755	"X" OR BLANK

NOTE: IF MORE SPACE IS NEEDED FOR ADDITIONAL TAXES PAID OR ACCRUED AS A RESULT OF AN AUDIT, USE FIELD #980 AT THE END OF THIS RECORD.

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0670	FOREIGN TAXES DATE PAID OR ACCRUED	PT II A(o)	8	756 - 763	FORMAT: YYYYMMDD OR BLANK
+0680	FOREIGN TAXES WITHHELD AT SOURCE ON DIV	PT II A(p)	12	764 - 775	N
+0690	FOREIGN TAXES WITHHELD AT SOURCE ON RENTS AND ROYALTIES	PT II A(q)	12	776 - 787	N
+0700	FOREIGN TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II A(r)	12	788 - 799	N
+0710	FOREIGN TAXES PAID OTHER FOREIGN TAXES PAID OR ACCRUED	PT II A(s)	12	800 - 811	N
+0720	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON DIV	PT II A(t)	12	812 - 823	N
+0730	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II A(u)	12	824 - 835	N
+0740	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON INTEREST	PT II A(v)	12	836 - 847	N
+0750	FOREIGN TAXES PAID U.S. OTHER FOREIGN TAXES PAID OR ACCRUED	PT II A(w)	12	848 - 859	N
+0760	FOREIGN TAXES U.S. TOTAL FOREIGN TAXES PAID OR ACCRUED (ADD COLS. (t) - (w))	PT II A(x)	12	860 - 871	N
+0770	FOREIGN TAXES DATE PAID OR ACCRUED	PT II B(o)	8	872 - 879	FORMAT: YYYYMMDD OR BLANK
+0780	FOREIGN TAXES FOREIGN TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II B(p)	12	880 - 891	N
+0790	FOREIGN TAXES TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II B(q)	12	892 - 903	N
+0800	FOREIGN TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II B(r)	12	904 - 915	N
+0810	FOREIGN TAXES PAID OTHER FOREIGN TAXES PAID OR ACCRUED.	PT II B(s)	12	916 - 927	N
+0820	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (DIVIDENDS)	PT II B(t)	12	928 - 939	N
+0830	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (RENTS AND ROYALTIES)	PT II B(u)	12	940 - 951	N
+0840	FOREIGN TAXES PAID U.S. TAXES WITHHELD AT SOURCE ON (INTEREST)	PT II B(v)	12	952 - 963	N

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

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0323
	START RECORD SENTINEL		4	5 - 8	"*****"
1000	RECORD ID		6	9 - 14	"FRMbbb"
1001	FORM NUMBER		6	15 - 20	"1116bb"
1002	PAGE NUMBER		5	21 - 25	"PG02b"
1003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1004	FILLER		1	35 - 35	BLANK
1005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
1010	COMPUTATION OF FOREIGN TAX CREDIT: ENTER AMOUNT FROM PART II, LINE 8.	PT III 9	12	43 - 54	N
1020	COMPUTATION OF FOREIGN TAX CREDIT: CARRYBACK OR CARRYOVER	PT III 10	12	55 - 66	N
@1030	COMPUTATION OF FOREIGN TAX CREDIT: CARRYBACK OR CARRYOVER	PT III 10	6	67 - 72	"STMbnn" OR BLANK
1040	COMPUTATION OF FOREIGN TAX CREDIT: COMBINE LINES 9 AND 10	PT III 11	12	73 - 84	N
1050	COMPUTATION OF FOREIGN TAX CREDIT: REDUCTION IN FOREIGN TAXES	PT III 12	12	85 - 96	N
*1055	REDUCTION IN FOREIGN TAX STATEMENT	PT III L 12	6	97 - 102	"STMbnn" OR BLANK
1060	COMPUTATION OF FOREIGN TAX CREDIT LINE 11 MINUS LINE 12	PT III 13	12	103 - 114	N
1062	HIGH TAXED KICK-OUT LITERAL	PT III 13	4	115 - 118	"HTKO" OR BLANK
1064	HIGH TAXED KICK-OUT ADJ. AMOUNT	PT III 13	12	119 - 130	N
1070	COMPUTATION OF FOREIGN TAX CREDIT: ENTER AMOUNT FROM PART I, LINE 7.	PT III 14	12	1131 - 142	N
1080	COMPUTATION OF FOREIGN TAX CREDIT: ADJUSTMENTS TO LINE 14	PT III 15	12	143 - 154	N
*1085	ADJUSTMENTS STATEMENT	PT III L 15	6	155 - 160	"STMbnn" OR BLANK
1090	COMPUTATION OF FOREIGN TAX CREDIT: COMBINE LINES 14 AND 15	PT III 16	12	161 - 172	N
1100	COMPUTATION OF FOREIGN TAX CREDIT: (ESTATES AND TRUSTS)	PT III 17	12	173 - 184	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1110	COMPUTATION OF FOREIGN TAX CREDIT: DIVIDE LINE 16 BY LINE 17	PT III 18	6	185 - 190	N
1120	COMPUTATION OF FOREIGN TAX CREDIT: INDIVIDUALS (ESTATES AND TRUSTS)	PT III 19	12	191 - 202	N
1130	COMPUTATION OF FOREIGN TAX CREDIT: MULTIPLY LINE 19 BY LINE 18.	PT III 20	12	203 - 214	N
1140	COMPUTATION OF FOREIGN TAX CREDIT: ENTER THE AMOUNT FROM LINE 13 OR LINE 20, WHICHEVER IS SMALLER.	PT III 21	12	215 - 226	N
1150	SUMMARY OF CREDITS CREDIT FOR TAXES ON PASSIVE INCOME	PT IV 22	12	227 - 238	N
1200	CREDIT FOR TAXES ON GENERAL CATEGORY INCOME	PT IV 23	12	239 - 250	N
1210	SUMMARY OF CREDITS CREDIT FOR TAXES ON INCOME RE-SOURCED BY TREATY	PT IV 24	12	251 - 262	N
1220	CREDIT FOR TAXES ON LUMP-SUM DISTRIBUTIONS	PT IV 25	12	263 - 274	N
1230	ADD LINES 22 THROUGH 25	PT IV 26	12	275 - 286	N
1235	EITHER THE SMALLER OF LINE 19 OR 26	PT IV 27	12	287 - 298	N
1240	SUMMARY OF CREDITS REDUCTION OF CREDIT FOR INTERNATIONAL BOYCOTT OPERATIONS	PT IV 28	12	299 - 310	N
1250	SUBTRACT LINE 28 FROM LINE 27	PT IV 29	12	311 - 322	N
	RECORD TERMINUS CHARACTER		1	323 - 323	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0173
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"2210bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	IDENTIFYING NUMBER		9	43 - 51	N
0020	CURRENT YEAR TAX AFTER CREDITS	PT I 1	12	52 - 63	N
0030	OTHER TAXES	PT I 2	12	64 - 75	N
0040	REFUNDABLE CREDITS	PT I 3	12	76 - 87	N
0050	CURRENT YEAR TAX	PT I 4	12	88 - 99	N
0060	MULTIPLY LINE 4 BY .90	PT I 5	12	100 - 111	N
0070	TAXES WITHHELD	PT I 6	12	112 - 123	N
0080	LINE 4 MINUS LINE 6	PT I 7	12	124 - 135	N
0090	MAXIMUM REQUIRED ANNUAL AMOUNT	PT I 8	12	136 - 147	N
0100	REQUIRED ANNUAL AMOUNT	PT I 9	12	148 - 159	N
0110	OWE PENALTY - NO BOX	PT I 9	1	160 - 160	X OR BLANK
0120	OWE PENALTY - YES BOX	PT I 9	1	161 - 161	X OR BLANK
+0130	WAIVER REQUEST - ENTIRE PENALTY	PT II A	1	162 - 162	X OR BLANK
@0135	WAIVER EXPLANATION	PT II A	6	163 - 168	"STMbnn" OR BLANK
0140	WAIVER AMOUNT - PARTIAL PENALTY	PT II B	1	169 - 169	X OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0150	INCOME VARIED	PT II C	1	170 - 170	X OR BLANK
0160	LOWER PENALTY	PT II D	1	171 - 171	X OR BLANK
0170	JOINT RETURN	PT II E	1	172 - 172	X OR BLANK
	RECORD TERMINUS CHARACTER		1	173 - 173	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0151
	START RECORD SENTINEL		4	5 - 8	"****"
0173	RECORD ID		6	9 - 14	"FRMbbb"
0174	FORM NUMBER		6	15 - 20	"2210bb"
0175	PAGE NUMBER		5	21 - 25	"PG02b"
0176	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0177	FILLER		1	35 - 35	BLANK
0178	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0180	LINE 9 AMOUNT	PT III 10	12	43 - 54	N
0185	LINE 6 AMOUNT	PT III 11	12	55 - 66	N
0190	TOTAL ESTIMATED TAX PAYMENTS	PT III 12	12	67 - 78	N
0195	ADD LINES 11 AND 12	PT III 13	12	79 - 90	N
0200	TOTAL UNDERPAYMENT FOR YEAR (LINE 20 MINUS LINE 21)	PT III 14	12	91 - 102	N
0205	MULTIPLY LINE 14 BY APPLICABLE %	PT III 15	12	103 - 114	N
0210	COMPUTATION OF LINE 14 TO BE ENTERED ON LINE 16	PT III 16	12	115 - 126	N
0213	PENALTY WAIVED AMOUNT	PT 111 17	12	127 - 138	N
0215	PENALTY, LINE 15 MINUS LINE 16	PT III 17	12	139 - 150	N
	RECORD TERMINUS CHARACTER		1	151 - 151	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0532
	START RECORD SENTINEL		4	5 - 8	"*****"
0220	RECORD ID		6	9 - 14	"FRMbbb"
0221	FORM NUMBER		6	15 - 20	"2210bb"
0222	PAGE NUMBER		5	21 - 25	"PG03b"
0223	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0224	FILLER		1	35 - 35	BLANK
0225	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0240	REQUIRED INSTALLMENTS 4/15/XXXX	PT IV 18(a)	12	43 - 54	N
0250	REQUIRED INSTALLMENTS 6/15/XXXX	PT IV 18(b)	12	55 - 66	N
0260	REQUIRED INSTALLMENTS 9/15/XXXX	PT IV 18(c)	12	67 - 78	N
0270	REQUIRED INSTALLMENTS 1/15/XXXX	PT IV 18(d)	12	79 - 90	N
0280	ESTIMATED TAX PAID AND TAX WITHHELD 4/15/XXXX	PT IV 19(a)	12	91 - 102	N
0290	LINE 21 MINUS LINE 22 4/15/XXXX	PT IV 23(a)	12	103 - 114	N
0300	UNDERPAYMENT 4/15/XXXX	PT IV 25(a)	12	115 - 126	N
0310	OVERPAYMENT 4/15/XXXX	PT IV 26(a)	12	127 - 138	N
0320	ESTIMATED TAX PAID AND TAX WITHHELD 6/15/XXXX	PT IV 19(b)	12	139 - 150	N
0330	ENTER AMOUNT FROM LINE 26(a) 6/15/XXXX	PT IV 20(b)	12	151 - 162	N
0340	ADD LINES 19 AND 20 6/15/XXXX	PT IV 21(b)	12	163 - 174	N
0350	ADD LINES 24(a) AND 25(a) OF PREVIOUS COL. 6/15/XXXX	PT IV 22(b)	12	175 - 186	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0360	LINE 21 MINUS LINE 22 6/15/XXXX	PT IV 23(b)	12	187 - 198	N
0370	REMAINING UNDERPAYMENT 6/15/XXXX	PT IV 24(b)	12	199 - 210	N
0380	UNDERPAYMENT 6/15/XXXX	PT IV 25(b)	12	211 - 222	N
0390	OVERPAYMENT 6/15/XXXX	PT IV 26(b)	12	223 - 234	N
0400	ESTIMATED TAX PAID AND TAX WITHHELD 9/15/XXXX	PT IV 19(c)	12	235 - 246	N
0410	ENTER AMOUNT FROM LINE 26(b) 9/15/XXXX	PT IV 20(c)	12	247 - 258	N
0420	ADD LINES 19 AND 20 9/15/XXXX	PT IV 21(c)	12	259 - 270	N
0430	ADD LINES 24(b) AND 25(b) 9/15/XXXX	PT IV 22(c)	12	271 - 282	N
0440	LINE 21 MINUS LINE 22 9/15/XXXX	PT IV 23(c)	12	283 - 294	N
0450	REMAINING UNDERPAYMENT 9/15/XXXX	PT IV 24(c)	12	295 - 306	N
0460	UNDERPAYMENT 9/15/XXXX	PT IV 25(c)	12	307 - 318	N
0470	OVERPAYMENT 9/15/XXXX	PT IV 26(c)	12	319 - 330	N
0480	ESTIMATED TAX PAID AND TAX WITHHELD 1/15/XXXX	PT IV 19(d)	12	331 - 342	N
0490	AMOUNT FROM LINE 26(c) 1/15/XXXX	PT IV 20(d)	12	343 - 354	N
0500	ADD LINES 19 AND 20 1/15/XXXX	PT IV 21(d)	12	355 - 366	N
0510	ADD LINES 24(c) AND 25(c) 1/15/XXXX	PT IV 22(d)	12	367 - 378	N
0520	LINE 21 MINUS LINE 22 1/15/XXXX	PT IV 23(d)	12	379 - 390	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0540	UNDERPAYMENT 1/15/XXXX	PT IV 25(d)	12	391 - 402	N
0560	PERIOD BEGINNING APRIL 16 (DAYS)	SEC B 27(a)	3	403 - 405	N
0570	PERIOD BEGINNING APRIL 16 (PENALTY)	SEC B 28(a)	12	406 - 417	N
0580	PERIOD BEGINNING APRIL 16 (DAYS)	SEC B 27(b)	3	418 - 420	N
0590	PERIOD BEGINNING APRIL 16 (PENALTY)	SEC B 28(b)	12	421 - 432	N
0592	PERIOD BEGINNING APRIL 16 (DAYS)	SEC B 27(c)	3	433 - 435	N
0594	PERIOD BEGINNING APRIL 16 (PENALTY)	SEC B 28(c)	12	436 - 447	N
0633	PERIOD BEGINNING JANUARY 1 (DAYS)	SEC B 29(a)	3	448 - 450	N
0636	PERIOD BEGINNING JANUARY 1 (PENALTY)	SEC B 30(a)	12	451 - 462	N
0637	PERIOD BEGINNING JANUARY 1 (DAYS)	SEC B 29(b)	3	463 - 465	N
0638	PERIOD BEGINNING JANUARY 1 (PENALTY)	SEC B 30(b)	12	466 - 477	N
0639	PERIOD BEGINNING JANUARY 1 (DAYS)	SEC B 29(c)	3	478 - 480	N
0640	PERIOD BEGINNING JANUARY 1 (PENALTY)	SEC B 30(c)	12	481 - 492	N
0643	PERIOD BEGINNING JANUARY 1 (DAYS)	SEC B 29(d)	3	493 - 495	N
0647	PERIOD BEGINNING JANUARY 1 (PENALTY)	SEC B 30(d)	12	496 - 507	N
0690	WAIVER AMOUNT	SEC B 31	12	508 - 519	N
0695	PENALTY	SEC B 31	12	520 - 531	N
	RECORD TERMINUS CHARACTER		1	532 - 532	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1363
	START RECORD SENTINEL		4	5 - 8	"*****"
1270	RECORD ID		6	9 - 14	"FRMbbb"
1271	FORM NUMBER		6	15 - 20	"2210bb"
1272	PAGE NUMBER		5	21 - 25	"PG04b"
1273	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
1274	FILLER		1	35 - 35	BLANK
1275	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
1280	ADJUSTED GROSS INCOME	PT I 1a	12	43 - 54	N
1290	MULTIPLY LINE 1 BY LINE 2	PT I 3a	12	55 - 66	N
1300	ITEMIZED DEDUCTIONS	PT I 4a	12	67 - 78	N
1310	MULTIPLY LINE 4 BY LINE 5	PT I 6a	12	79 - 90	N
1320	FORM 1040, STANDARD DEDUCTION	PT I 7a	12	91 - 102	N
1330	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8a	12	103 - 114	N
1340	LINE 3 MINUS LINE 8	PT I 9a	12	115 - 126	N
1350	EXEMPTION AMOUNT ON RETURN	PT I 10a	12	127 - 138	N
1360	LINE 9 MINUS LINE 10	PT I 11a	12	139 - 150	N
1370	TAX AMOUNT	PT I 12a	12	151 - 162	N
1380	SELF-EMPLOYMENT TAX AMOUNT	PT I 13a	12	163 - 174	NO ENTRY
1390	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14a	12	175 - 186	N
1400	TOTAL TAX	PT I 15a	12	187 - 198	N
1410	ALLOWED CREDITS	PT I 16a	12	199 - 210	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1420	LINE 15 MINUS LINE 16	PT I 17a	12	211 - 222	N
1430	MULTIPLY LINE 17 BY LINE 18	PT I 19a	12	223 - 234	N
1440	LINE 19 MINUS LINE 20	PT I 21a	12	235 - 246	N
1450	AMOUNT OF LINE 9, FORM 2210, DIVIDED BY 4	PT I 22a	12	247 - 258	N
1460	ADD LINES 22 AND 23	PT I 24a	12	259 - 270	N
1480	SMALLER OF LINE 21 OR LINE 24	PT I 25a	12	271 - 282	N
1490	ADJUSTED GROSS INCOME	PT I 1b	12	283 - 294	N
1500	MULTIPLY LINE 1 BY LINE 2	PT I 3b	12	295 - 306	N
1510	ITEMIZED DEDUCTIONS	PT I 4b	12	307 - 318	N
1520	MULTIPLY LINE 4 BY LINE 5	PT I 6b	12	319 - 330	N
1530	FORM 1040, STANDARD DEDUCTION	PT I 7b	12	331 - 342	N
1540	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8b	12	343 - 354	N
1550	LINE 3 MINUS LINE 8	PT I 9b	12	355 - 366	N
1560	EXEMPTION AMOUNT ON RETURN	PT I 10b	12	367 - 378	N
1570	LINE 9 MINUS LINE 10	PT I 11b	12	379 - 390	N
1580	TAX AMOUNT	PT I 12b	12	391 - 402	N
1590	SELF-EMPLOYMENT TAX AMOUNT	PT I 13b	12	403 - 414	NO ENTRY
1600	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14b	12	415 - 426	N
1610	TOTAL TAX	PT I 15b	12	427 - 438	N
1620	ALLOWED CREDITS	PT I 16b	12	439 - 450	N
1630	LINE 15 MINUS LINE 16	PT I 17b	12	451 - 462	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1640	MULTIPLY LINE 17 BY LINE 18	PT I 19b	12	463 - 474	N
1650	COMBINED PRECEDING AMOUNTS OF LINE 25	PT I 20b	12	475 - 486	N
1660	LINE 19 MINUS LINE 20	PT I 21b	12	487 - 498	N
1670	AMOUNT OF LINE 9, FORM 2210 PAGE 1, DIVIDED BY 4	PT I 22b	12	499 - 510	N
1680	LINE 24 OF PREVIOUS COL MINUS LINE 25 OF PREVIOUS COLUMN	PT I 23b	12	511 - 522	N
1690	LINE 22 PLUS LINE 23	PT I 24b	12	523 - 534	N
1710	SMALLER OF LINE 21 OR LINE 24	PT I 25b	12	535 - 546	N
1720	ADJUSTED GROSS INCOME	PT 1 1c	12	547 - 558	N
1730	MULTIPLY LINE 1 BY LINE 2	PT I 3c	12	559 - 570	N
1740	ITEMIZED DEDUCTIONS	PT I 4c	12	571 - 582	N
1750	MULTIPLY LINE 4 BY LINE 5	PT I 6c	12	583 - 594	N
1760	FORM 1040, STANDARD DEDUCTION	PT I 7c	12	595 - 606	N
1770	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8c	12	607 - 618	N
1780	LINE 3 MINUS LINE 8	PT I 9c	12	619 - 630	N
1790	EXEMPTION AMOUNT PER RETURN	PT I 10c	12	631 - 642	N
1800	LINE 9 MINUS LINE 10	PT I 11c	12	643 - 654	N
1810	TAX AMOUNT	PT I 12c	12	655 - 666	N
1820	SELF-EMPLOYMENT TAX AMOUNT	PT I 13c	12	667 - 678	NO ENTRY
1830	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14c	12	679 - 690	N
1840	TOTAL TAX	PT I 15c	12	691 - 702	N
1850	ALLOWED CREDITS	PT I 16c	12	703 - 714	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1860	LINE 15 MINUS LINE 16	PT I 17c	12	715 - 726	N
1870	LINE 17 x LINE 18	PT I 19c	12	727 - 738	N
1880	COMBINED PRECEDING AMOUNTS OF LINE 25	PT I 20c	12	739 - 750	N
1890	LINE 19 MINUS LINE 20	PT I 21c	12	751 - 762	N
1900	AMOUNT OF LINE 9, FORM 2210 PAGE 1, DIVIDED BY 4	PT I 22c	12	763 - 774	N
1910	LINE 24 OF PREVIOUS COL MINUS LINE 25 OF PREVIOUS COLUMN	PT 1 23c	12	775 - 786	N
1920	ADD LINES 22 AND 23	PT I 24c	12	787 - 798	N
1940	SMALLER OF LINE 21 OR LINE 24	PT I 25c	12	799 - 810	N
1950	ADJUSTED GROSS INCOME	PT I 1d	12	811 - 822	N
1960	MULTIPLY LINE 1 BY LINE 2	PT I 3d	12	823 - 834	N
1970	ITEMIZED DEDUCTIONS	PT I 4d	12	835 - 846	N
1980	MULTIPLY LINE 4 BY LINE 5	PT I 6d	12	847 - 858	N
1990	FORM 1040, STANDARD DEDUCTION	PT I 7d	12	859 - 870	N
2000	LARGER AMOUNT OF LINE 6 OR LINE 7	PT I 8d	12	871 - 882	N
2010	LINE 3 MINUS LINE 8	PT I 9d	12	883 - 894	N
2020	EXEMPTION AMOUNT ON RETURN	PT I 10d	12	895 - 906	N
2030	LINE 9 MINUS LINE 10	PT I 11d	12	907 - 918	N
2040	TAX AMOUNT	PT I 12d	12	919 - 930	N
2050	SELF-EMPLOYMENT TAX AMOUNT	PT I 13d	12	931 - 942	NO ENTRY
2060	OTHER TAXES FOR EACH PAYMENT PERIOD	PT I 14d	12	943 - 954	N
2070	ADD LINES 12,13, AND 14	PT I 15d	12	955 - 966	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2080	ALLOWED CREDITS	PT I 16d	12	967 - 978	N
2090	LINE 15 MINUS LINE 16	PT I 17d	12	979 - 990	N
2100	MULTIPLY LINE 17 BY LINE 18	PT I 19d	12	991 - 1002	N
2110	COMBINED PRECEDING AMOUNTS OF LINE 25	PT I 20d	12	1003 - 1014	N
2120	LINE 19 MINUS LINE 20	PT I 21d	12	1015 - 1026	N
2130	AMOUNT OF LINE 9 ON FORM 2210 PAGE 1, DIVIDED BY 4	PT I 22d	12	1027 - 1038	N
2140	LINE 24 OF PREVIOUS COL MINUS LINE 25 OF PREVIOUS COLUMN	PT I 23d	12	1039 - 1050	N
2150	ADD LINES 22 AND 23	PT I 24d	12	1051 - 1062	N
2160	SMALLER OF LINE 21 OR LINE 24	PT I 25d	12	1063 - 1074	N
2170	NET SELF-EMPLOYMENT	PT II 26a	12	1075 - 1086	NO ENTRY
2190	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28a	12	1087 - 1098	NO ENTRY
2210	LINE 27 MINUS LINE 28	PT II 29a	12	1099 - 1110	NO ENTRY
2220	MULTIPLY LINE 30 BY THE SMALLER LINE 26 OR LINE 29	PT II 31a	12	1111 - 1122	NO ENTRY
2260	MULTIPLY LINE 26 BY LINE 32	PT II 33a	12	1123 - 1134	NO ENTRY
2270	ADD LINES 31 AND 33	PT II 34a	12	1135 - 1146	NO ENTRY
2280	NET SELF-EMPLOYMENT	PT II 26b	12	1147 - 1158	NO ENTRY
2300	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28b	12	1159 - 1170	NO ENTRY
2320	LINE 27 MINUS LINE 28	PT II 29b	12	1171 - 1182	NO ENTRY
2330	MULTIPLY LINE 30 BY THE SMALLER LINE 26 OR LINE 29	PT II 31b	12	1183 - 1194	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2370	MULTIPLY LINE 26 BY LINE 32	PT II 33b	12	1195 - 1206	NO ENTRY
2380	ADD LINES 31 AND 33	PT II 34b	12	1207 - 1218	NO ENTRY
2390	NET SELF-EMPLOYMENT	PT II 26c	12	1219 - 1230	NO ENTRY
2410	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28c	12	1231 - 1242	NO ENTRY
2430	LINE 27 MINUS LINE 28	PT II 29c	12	1243 - 1254	NO ENTRY
2440	MULTIPLY LINE 30 BY THE SMALLER OF LINE 26 OR LINE 29	PT II 31c	12	1255 - 1266	NO ENTRY
2480	MULTIPLY LINE 26 BY LINE 32	PT II 33c	12	1267 - 1278	NO ENTRY
2490	ADD LINES 31 AND 33	PT II 34c	12	1279 - 1290	NO ENTRY
2500	NET SELF-EMPLOYMENT	PT II 26d	12	1291 - 1302	NO ENTRY
2520	WAGES SUBJECT TO SOCIAL SECURITY OR RAILROAD RETIREMENT TAX	PT II 28d	12	1303 - 1314	NO ENTRY
2540	LINE 27 MINUS LINE 28	PT II 29d	12	1315 - 1326	NO ENTRY
2550	MULTIPLY LINE 30 BY THE SMALLER LINE 26 OR LINE 29	PT II 31d	12	1327 - 1338	NO ENTRY
2590	MULTIPLY LINE 26 BY LINE 32	PT II 33d	12	1339 - 1350	NO ENTRY
2600	ADD LINES 31 AND 33	PT II 34d	12	1351 - 1362	NO ENTRY
	RECORD TERMINUS CHARACTER		1	1363 - 1363	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0299
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"2210Fb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	IDENTIFYING NUMBER		9	43 - 51	N
0013	WAIVER OF PENALTY BOX	1a	1	52 - 52	"X" OR BLANK
0016	FILING STATUS CHANGED BOX	1b	1	53 - 53	"X" OR BLANK
0020	CURRENT YEAR TAX AFTER CREDITS	2	12	54 - 65	N
0030	OTHER TAXES	3	12	66 - 77	N
0040	TAXES SUBTOTAL	4	12	78 - 89	N
0050	EARNED INCOME CREDIT	5	12	90 - 101	N
0055	ADDITIONAL CHILD TAX CREDIT	6	12	102 - 113	N
0060	CREDIT FOR FEDERAL TAX PAID ON FUELS	7	12	114 - 125	N
0065	HEALTH INSURANCE CREDIT	8	12	126 - 137	N
0067	REFUNDABLE CREDIT FOR PRIOR YEAR MINIMUM TAX	9	12	138 - 149	N
0070	CREDIT SUBTOTAL	10	12	150 - 161	N
0080	CURRENT YEAR TAX	11	12	162 - 173	N
0090	TWO THIRDS CREDIT	12	12	174 - 185	N
0100	WITHHOLDING TAXES	13	12	186 - 197	N
0110	CURRENT TAXES OWED	14	12	198 - 209	N
0120	PRIOR YEAR'S TAX	15	12	210 - 221	N
0130	REQUIRED ANNUAL PAYMENT	16	12	222 - 233	N
0140	AMOUNTS WITHHELD/ AMOUNTS PAID OR CREDITED	17	12	234 - 245	N
0150	UNDERPAYMENT	18	12	246 - 257	N
0160	EARLIER OF PAYMENT OR TAX DUE DATE	19	8	258 - 265	YYYYMMDD
0170	NUMBER OF PENALTY DAYS	20	3	266 - 268	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
+0176	WAIVED AMOUNT	21	12	269 - 280	N
@0177	WAIVER EXPLANATION	21	6	281 - 286	"STMbnn" OR BLANK
0180	UNDERPAYMENT PENALTY FARMERS FISHERMEN	21	12	287 - 298	N
	RECORD TERMINUS CHARACTER		1	299 - 299	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0390
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"2439bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	VOID INDICATOR BOX		1	43 - 43	"X" OR BLANK
0020	CORRECTED INDICATOR BOX		1	44 - 44	"X" OR BLANK
0030	FISCAL YEAR BEGINNING		8	45 - 52	FORMAT: YYYYMMDD OR BLANK
0040	FISCAL YEAR ENDING		8	53 - 60	FORMAT: YYYYMMDD OR BLANK
0050	NAME CONTROL		4	61 - 64	NO ENTRY
0060	RIC/REIT NAME		35	65 - 99	A/N
0070	RIC/REIT NAME (2)		35	100 - 134	A/N
0080	RIC/REIT STREET ADDRESS		35	135 - 169	A/N
0090	RIC/REIT CITY		22	170 - 191	A/N
0100	RIC/REIT STATE		2	192 - 193	A/N
0110	RIC/REIT ZIP CODE		12	194 - 205	N OR nnnnnnnnnbbb OR nnnnnbbbbbbb OR BLANK
0120	EMPLOYER IDENTIFICATION NUMBER (RIC/REIT)		9	206 - 214	N
0130	EMPLOYER IDENTIFICATION NUMBER (SHAREHOLDER)		9	215 - 223	N
0140	SHAREHOLDER NAME		35	224 - 258	A/N
0150	SHAREHOLDER STREET ADDRESS		35	259 - 293	A/N
0160	SHAREHOLDER CITY		22	294 - 315	A/N
0170	SHAREHOLDER STATE		2	316 - 317	A/N
0180	SHAREHOLDER ZIP CODE		12	318 - 329	N OR nnnnnnnnnbbb OR nnnnnbbbbbbb OR BLANK

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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0190	TOTAL UNDISTRIBUTED LT CAPITAL GAINS	1a	12	330 - 341	N
0210	UNRECAPTURED SEC 1250 GAIN	1b	12	342 - 353	N
0220	SECTION 1202 GAIN	1c	12	354 - 365	N
0225	COLLECTIBLES (28%) GAIN	1d	12	366 - 377	N
0230	TAX PAID BY RIC/REIT	2	12	378 - 389	N
	RECORD TERMINUS CHARACTER		1	390 - 390	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0527
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"3468bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 - 51	NO ENTRY
+0020	SECTION 47(d)(5)ELECTION	1a	1	52 - 52	"X" OR BLANK
@0025	REHABILITATION CREDIT ATTACHED STATEMENT	PT I 1(a)	6	53 - 58	"STMbnn" OR BLANK
0030	TEST PERIOD - BEGINNING DATE	1b	8	59 - 66	YYYYMMDD
0040	TEST PERIOD - ENDING DATE	1b	8	67 - 74	YYYYMMDD
0050	ADJUSTED BASIS OF BLDG AMOUNT	1c	12	75 - 86	N
0060	QUALIFIED REHAB. EXPENDITURES AMOUNT	1d	12	87 - 98	N
0070	PRE-1936 BLDG IN GULF ZONE X .13	1e	12	99 - 110	N
0080	PRE-1936 BLDG IN GULF ZONE TOTAL AMOUNT	1e	12	111 - 122	N
0090	OTHER PRE-1936 BLDG. AMOUNT	1f	12	123 - 134	N
0100	OTHER PRE-1936 BLDG. TOTAL AMOUNT	1f	12	135 - 146	N
0110	CERTIFIED HISTORIC STRUCTURE IN GULF ZONE - AMOUNT	1g	12	147 - 158	N
0120	CERTIFIED HISTORIC STRUCTURE IN GULF ZONE - TOTAL AMOUNT	1g	12	159 - 170	N
0130	OTHER HISTORICAL STRUCTURES AMOUNT	1h	12	171 - 182	N
0140	OTHER HISTORICAL STRUCTURES TOTAL AMOUNT	1h	12	183 - 194	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0150	NPS NUMBER ASSIGNED OR FLOW THROUGH ENTITY ID NO.	1i	18	195 - 212	N OR BLANK
0160	NPS APPROVAL DATE	1j	8	213 - 220	YYYYMMDD
0170	REHABILITATION CREDIT (SCH. K-1, F1065B)	1k	12	221 - 232	N
0180	GEOTHERMAL ENERGY USED DURING TAX YEAR-BASIS AMOUNT	2a	12	233 - 244	N
0190	GEOTHERMAL ENERGY USED DURING TAX YEAR-TOTAL AMOUNT	2a	12	245 - 256	N
0200	SOLAR ILLUMINATION OR SOLAR ENERGY USED DURING TAX YEAR - BASIS AMOUNT	2b	12	257 - 268	N
0210	SOLAR ILLUMINATION OR SOLAR ENERGY USED DURING TAX YEAR - TOTAL AMOUNT	2b	12	269 - 280	N
0220	BASIS OF PROPERTY INSTALLED DURING TAX YEAR-BASIS AMOUNT	2c	12	281 - 292	N
0230	BASIS OF PROPERTY INSTALLED DURING TAX YEAR-TOTAL AMOUNT	2c	12	293 - 304	N
0240	KILOWATT OF PROPERTY ON LINE C-AMOUNT	2d	12	305 - 316	N
0250	KILOWATT OF PROPERTY ON LINE C-TOTAL AMOUNT	2d	12	317 - 328	N
0260	LESSER OF 2c OR 2d	2e	12	329 - 340	N
0270	BASIS OF PROPERTY INSTALLED DURING TAX YEAR-BASIS AMOUNT	2f	12	341 - 352	N
0280	BASIS OF PROPERTY INSTALLED DURING TAX YEAR-TOTAL AMOUNT	2f	12	353 - 364	N
0290	KILOWATT CAPACITY OF PROPERTY ON LINE F - AMOUNT	2g	12	365 - 376	N
0300	KILOWATT CAPACITY OF PROPERTY ON LINE F – TOTAL AMOUNT	2g	12	377 - 388	N
0310	LESSER OF LINE 2f OR 2g	2h	12	389 - 400	N
0320	TOTAL – ADD LINES 2a, 2b, 2e AND 2h	2i	12	401 - 412	N
0330	COAL PROJECT BASIS 1	3a	12	413 - 424	N
0340	COAL PROJECT CREDIT 1	3a	12	425 - 436	N
0350	COAL PROJECT BASIS 2	3b	12	437 - 448	N
0360	COAL PROJECT CREDIT 2	3b	12	449 - 460	N
0370	TOTAL COAL PROJECT CREDIT	3c	12	461 - 472	N
0380	GASIFICATION PROJECT BASIS	4	12	473 - 484	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0390	GASIFICATION PROJECT CREDIT	4	12	485 - 496	N
0400	CREDIT FROM COOPERATIVES	5	12	497 - 508	N
0410	SUM OF LINES 1e - 1h, 1k, 2i, 3c, 4 and 5	6	12	509 - 520	N
*0415	ALLOWABLE CREDIT STATEMENT ATTACHED	6	6	521 - 526	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	527 - 527	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0449
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"3800bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYEE IDENTIFICATION NUMBER		9	26 - 34	N (Primay SSN)
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0020	CURRENT YEAR INVESTMENT CREDIT	1a	12	43 - 54	N
0040	CURRENT YEAR WELFARE TO WORK CREDIT	1b	12	55 - 66	NO ENTRY
0060	CURRENT YEAR CREDIT FOR INCREASING RESEARCH	1c	12	67 - 78	N
0065	LIHC PASS-THROUGH EIN	1d	9	79 - 87	N OR BLANK
0070	CURRENT YEAR LOW-INCOME HOUSING CREDIT	1d	12	88 - 99	N
0090	CURRENT YEAR DISABLED ACCESS CREDIT	1e	12	100 - 111	NO ENTRY
0100	CURRENT YEAR RENEWABLE ELECTRICITY PRODUCTION	1f	12	112 - 123	NO ENTRY
0110	CURRENT YEAR INDIAN EMPLOYMENT CREDIT	1g	12	124 - 135	NO ENTRY
0130	CURRENT YEAR ORPHAN DRUG CREDIT	1h	12	136 - 147	N
0535	NMC PASS-THROUGH EIN	1i	9	148 - 156	N OR BLANK
0540	CURRENT YEAR NEW MARKETS CREDIT	1i	12	157 - 168	N
0550	CURRENT YEAR SMALL EMPLOYER PENSION PLAN START-UP	1j	12	169 - 180	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0555	EPCCC PASS-THROUGH EIN	1k	9	181 - 189	N OR BLANK
0560	CREDIT FOR EMPLOYER - PROVIDED CHILD CARE FACILITIES	1k	12	190 - 201	N
0570	CY RAILROAD TRACK - MAINTENANCE CREDIT	1l	12	202 - 213	NO ENTRY
0580	CURRENT YEAR BIODIESEL FUELS CREDIT	1m	12	214 - 225	N
0590	CURRENT YEAR LOW SULFUR DIESEL FUEL CREDIT	1n	12	226 - 237	N
0600	DISTILLED SPIRITS CREDIT	1o	12	238 - 249	NO ENTRY
0610	NONCONVENTIONAL FUEL SOURCE CREDIT	1p	12	250 - 261	NO ENTRY
0620	NEW ENERGY EFFICIENT HOME CREDIT	1q	12	262 - 273	NO ENTRY
0630	ENERGY EFFICIENT APPLIANCE CREDIT	1r	12	274 - 285	NO ENTRY
0640	ALTERNATIVE MOTOR CREDIT	1s	12	286 - 297	NO ENTRY
0650	ALTERNATIVE FUEL VEHICLE REFUELING CREDIT	1t	12	298 - 309	NO ENTRY
0660	HURRICANE KATRINA HOUSING CREDIT	1u	12	310 - 321	N
0685	MINE RESCUE TEAM TRAINING CREDIT	1v	12	322 - 333	NO ENTRY
0690	CREDITS FOR CONTRIBUTIONS FOR COMMUNITY DEVELOPMENT	1w	12	334 - 345	NO ENTRY
0705	GENERAL CREDIT FOR ELECTING LARGE PARTNERSHIP	1x	12	346 - 357	N
0740	CURRENT YEAR GENERAL BUSINESS CREDIT	2	12	358 - 369	N
0770	PASSIVE ACTIVITY CREDITS	3	12	370 - 381	N
0780	SUBTRACT LINE 3 FROM LINE 2	4	12	382 - 393	N
0790	PASSIVE ACTIVITY CREDITS ALLOWED	5	12	394 - 405	N
0800	PASSIVE ACTIVITY FROM PUBLICLY TRADED PARTNERSHIP	5	1	406 - 406	NO ENTRY
0810	CARRYFORWARD OF GENERAL BUSINESS CREDIT	6	12	407 - 418	N
@0825	CREDIT COMPUTATION ATTACHMENT	6	6	419 - 424	"STMbnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0840	CARRYBACK OF GENERAL BUSINES CREDIT	7	12	425 - 436	NO ENTRY
0850	TENTATIVE GENERAL BUSINESS CREDIT	8	12	437 - 448	N
	RECORD TERMINUS CHARACTER		1	449 - 449	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0263
	START RECORD SENTINEL		4	5 - 8	"*****"
1000	RECORD ID		6	9 - 14	"FRMbbb"
1001	FORM NUMBER		6	15 - 20	"3800bb"
1002	PAGE NUMBER		5	21 - 25	"PG02b"
1003	EMPLOYEE IDENTIFICATION NUMBER		9	26 - 34	N (Primay SSN)
1004	FILLER		1	35 - 35	BLANK
1005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
1020	REGULAR TAX BEFORE CREDITS	9	12	43 - 54	N
1030	ALTERNATIVE MINIMUM TAX	10	12	55 - 66	N
1040	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	11	12	67 - 78	N
1050	FOREIGN TAX CREDIT	12a	12	79 - 90	N
1060	CREDITS FROM FORM 1040	12b	12	91 - 102	N
1070	CREDITS FROM FORMS 5735 AND 8834	12c	12	103 - 114	NO ENTRY
1080	NON-BUSINESS ALT. MOTOR VEHICLE CREDIT (FORM 8910)	12d	12	115 - 126	NO ENTRY
1090	NON-BUSINESS ALT. FUEL VEHCILE REFUELING PROP. CREDIT (FORM 8911)	12e	12	127 - 138	NO ENTRY
1100	TOTAL CREDITS	12f	12	139 - 150	N
1110	NET INCOME TAX	13	12	151 - 162	N
1120	NET REGULAR TAX	14	12	163 - 174	N
1130	ENTER 25% OF EXCESS	15	12	175 - 186	N
1140	TENTATIVE MINIMUM TAX	16	12	187 - 198	N
1150	GREATER OF LINE 15 OR LINE 16	17	12	199 - 210	N
1160	SUBTRACT LINE 17 FROM LINE 13	18	12	211 - 222	N
1170	SECTION LITERAL	19	9	223 - 231	"SECb41(G)" OR BLANK
1180	ATTACH CORPORATION COMPUTATION	19	6	232 - 237	NO ENTRY

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1190	CORPORATE ID	19	13	238 - 250	NO ENTRY
1200	GENERAL BUSINESS CREDIT ALLOWED FOR CURRENT YEAR	19	12	251 - 262	N
	RECORD TERMINUS CHARACTER		1	263 - 263	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0351
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4136bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
@0008	STATEMENT IN LIEU OF PREVIOUSLY FILED CERTIFICATE		6	43 - 48	"STMbnn" OR BLANK
0010	OFF-HIGHWAY BUSINESS USE GALLONS	1a(c)	6	49 - 54	N
0020	USE ON FARM FOR FARMING PURPOSE GALLONS	1b(c)	6	55 - 60	N
0030	NONTAXABLE USE OF GASOLINE TYPE	1c(a)	2	61 - 62	VALUES “04”, “05”, “07”, “11” “13”, “14”, “15” or BLANK
0040	NONTAXABLE USE OF GASOLINE GALLONS	1c(c)	6	63 - 68	N
0070	NONTAXABLE USE OF GASOLINE CREDIT AMOUNT	1c(d)	12	69 - 80	N
0080	EXPORTED NONTAXABLE USE OF GASOLINE GALLONS	1d(c)	6	81 - 86	N
0090	EXPORTED NONTAXABLE USE OF GASOLINE CREDIT AMOUNT	1d(d)	12	87 - 98	N
0170	COMMERCIAL AVIATION GASOLINE GALLONS	2a(c)	6	99 - 104	N
0180	NONTAXABLE USE OF COMMERCIAL AVIATION GAS CREDIT AMOUNT	2a(d)	12	105 - 116	N
0190	NONTAXABLE USE OF AVIATION GASOLINE TYPE	2b(a)	2	117 - 118	VALUES “01, “10”,”11”, “13”, “14” “15”, or BLANK
0200	NONTAXABLE USE OF AVIATION GASOLINE GALLONS	2b(c)	6	119 - 124	N
0230	NONTAXABLE USE OF AVIATION GAS AMOUNT	2b(d)	12	125 - 136	N
0233	EXPORT NONTAXABLE USE OF AVIATION GASOLINE GALLONS	2c(c)	6	137 - 142	N
0237	EXPORT NONTAXABLE USE OF AVIATION CR. AMOUNT	2c(d)	12	143 - 154	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
@0240	EVIDENCE OF DYED DIESEL FUEL EXPLANATION	3	6	155 - 160	"STMbnn" OR BLANK
0250	EVIDENCE OF DYED DIESEL FUEL EXCEPTION BOX	3	1	161 - 161	"X" OR BLANK
0260	NONTAXABLE USE OF DIESEL FUEL TYPE	3a(a)	2	162 - 163	VALUES "02, "06", "07", "08, "11", "13", "14, "15" OR BLANK
0270	NONTAXABLE USE OF DIESEL FUEL GALLONS	3a(c)	6	164 - 169	N
0303	DIESEL FUEL FOR FARMING PURPOSES GALLONS	3b(c)	6	170 - 175	N
0307	DIESEL FUEL FOR FARMING CR. AMOUNT	3b(d)	12	176 - 187	N
0310	DIESEL FUEL TRAIN USE GALLONS	3c(c)	6	188 - 193	N
0320	DIESEL FUEL TRAIN USE CREDIT AMOUNT	3c(d)	12	194 - 205	N
0330	DIESEL FUEL CERTAIN INTERCITY LOCAL BUS USE GALLON	3d(c)	6	206 - 211	N
0340	DIESEL FUEL CERTAIN INTERCITY & BUS USE CREDIT AMT AMOUNT	3d(d)	12	212 - 223	N
0343	DIESEL FUEL EXPORTED GALLON	3e(c)	6	224 - 229	N
0347	DIESEL FUEL EXPORTED CREDIT AMOUNT	3e(d)	12	230 - 241	N
@0350	EVIDENCE OF DYED KEROSENE EXPLANATION	4	6	242 - 247	"STMbnn" OR BLANK
0360	EVIDENCE OF DYED KEROSENE BOX	4	1	248 - 248	"X" OR BLANK
0370	NONTAXABLE USE OF KEROSENE TYPE	4a(a)	2	249 - 250	VALUES "02", "06", "07", "08", "11", "13", "14", "15" OR BLANK
0380	NONTAXABLE USE OF KEROSENE GALLONS	4a(c)	6	251 - 256	N
0399	NONTAXABLE USE OF KEROSENE FOR FARMING PURPOSE GALLONS	4b(c)	6	257 - 262	N
0407	KEROSENE USE FARM CREDIT AMOUNT	4b(d)	12	263 - 274	N
0409	KEROSENE USE IN BUSES GALLONS	4c(c)	6	275 - 280	N
0416	KEROSENE USE IN BUSES CR. AMOUNT	4c(d)	12	281 - 292	N
0418	NONTAXABLE USE OF KEROSENE EXPORTED GALLONS	4d(c)	6	293 - 298	N
0420	NONTAXABLE USE OF KEROSENE EXPORTED CR. AMOUNT	4d(d)	12	299 - 310	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0425	NONTAXABLE USE OF UNDYED KEROSENE: TAXED @$.044 TYPE OF USE	4e(a)	2	311 - 312	VALUES: 02, 08, OR BLANK.
0430	NONTAXABLE USE OF UNDYED KEROSENE: TAXED @$.044 GALLONS	4e(c)	6	313 - 318	N
0435	NONTAXABLE USE OF UNDYED KEROSENE: TAXED @$.044 AMOUNT OF CREDIT	4e(d)	12	319 - 330	N
0440	NONTAXABLE USE OF UNDYED KEROSENE: TAXED @$.219 TYPE OF USE	4f(a)	2	331 - 332	VALUES: 02, 08, OR BLANK.
0445	NONTAXABLE USE OF UNDYED KEROSENE: TAXED @$.219 GALLONS	4f(c)	6	333 - 338	N
0450	NONTAXABLE USE OF UNDYED KEROSENE: TAXED @$.219 AMOUNT OF CREDIT	4f(d)	12	339 - 350	N
	RECORD TERMINUS CHARACTER		1	351 - 351	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0353
	START RECORD SENTINEL		4	5 - 8	"****"
0540	RECORD ID		6	9 - 14	"FRMbbb"
0541	FORM NUMBER		6	15 - 20	"4136bb"
0542	PAGE NUMBER		5	21 - 25	"PG02b"
0543	EMPLOYER DENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0544	FILLER		1	35 - 35	BLANK
0545	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0550	COMMERCIAL AVIATION KEROSENE GALLONS 1	5a(c)	6	43 - 48	N
0555	COMMERCIAL AVIATION KEROSENE Cr. AMOUNT 1	5a(d)	12	49 - 60	N
0560	COMMERCIAL AVIATION KEROSENE GALLONS 2	5b(c)	6	61 - 66	N
0565	COMMERCIAL AVIATION KEROSENE Cr. AMOUNT 2	5b(d)	12	67 - 78	N
0570	NONTAXABLE AVIATION KEROSENE USE TYPE 1	5c(a)	2	79 - 80	VALUES 01,09,10,11, 13,15,16, OR BLANK
0575	USE OF NONTAXABLE AVIATION KEROSENE GAL TYPE 1	5c(c)	6	81 - 86	N
0580	USE OF NONTAXABLE AVIATION KEROSENE AMT TYPE 1	5c(d)	12	87 - 98	N
0585	NONTAXABLE AVIATION KEROSENE USE TYPE 2	5d(a)	2	99 - 100	VALUES 01,09,10,11, 13,15,16, OR BLANK
0590	USE OF NONTAXABLE AVIATION KEROSENE GAL TYPE 2	5d(c)	6	101 - 106	N
0595	USE OF NONTAXABLE AVIATION KEROSENE AMT TYPE 2	5d(d)	12	107 - 118	N
0608	UNDYED DIESEL FUEL REGISTRATION NO.	6	12	119 - 130	A/N
@0610	EVIDENCE OF DYED DIESEL FUEL EXPLANATION	6	6	131 - 136	"STMbnn" OR BLANK
0615	EVIDENCE OF DYED DIESEL FUEL EXCEPTION BOX	6	1	137 - 137	"X" OR BLANK
0620	USE OF UNDYED DIESEL BY STATE OR LOCAL GOV GALLONS	6a(c)	6	138 - 143	N
0625	USE OF UNDYED DIESEL BY STATE OR LOCAL GOV CR AMT	6a(d)	12	144 - 155	N
@0630	CUSTOMER INFORMATION ATTACHMENT	6a	6	156 - 161	"STMbnn" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0635	USE UNDYED DIESEL INTERCITY BUSES GALLONS	6b(c)	6	162 - 167	N
0640	USE UNDYED DIESEL INTERCITY BUSES CR. AMOUNT	6b(d)	12	168 - 179	N
0645	UNDYED KEROSENE REGISTRATION NUMBER	7	12	180 - 191	A/N
@0650	EVIDENCE OF DYED KEROSENE EXPLANATION	7	6	192 - 197	"STMbnn" OR BLANK
0655	EVIDENCE OF DYED KEROSENE EXCEPTION BOX	7	1	198 - 198	"X" OR BLANK
0660	USE OF UNDYED KERO BY STATE OR LOCAL GOVT GALLONS	7a(c)	6	199 - 204	N
@0665	CUSTOMER INFORMATION ATTACHMENT	7a	6	205 - 210	"STMbnn" OR BLANK
0670	KEROSENE SALES FROM BLOCKED PUMP GALLONS	7b(c)	6	211 - 216	N
0680	SALES BY VENDORS OF UNDYED KEROSENE CR. AMOUNT	7b(d)	12	217 - 228	N
0685	UNDYED KEROSENE USE IN CERTAIN BUSES GALLONS	7c(c)	6	229 - 234	N
0695	UNDYED KEROSENE USE IN CERTAIN BUSES CR. AMOUNT	7c(d)	12	235 - 246	N
0705	SALES BY VENDORS OF KEROSENE FOR USE OF AVIATION REGISTRATION NO.	8	12	247 - 258	A/N
0715	USED IN COMMERCIAL AVIATION GALLONS TYPE 1	8a(c)	6	259 - 264	N
0725	USED IN COMMERCIAL AVIATION CR. AMOUNT TYPE 1	8a(d)	12	265 - 276	N
0745	OTHER USE IN COMMERICAL AVIATION GALLONS TYPE 2	8b(c)	6	277 - 282	N
0750	OTHER USE IN COMMERCIAL AVIATION CR. AMOUNT TYPE 2	8b(d)	12	283 - 294	N
0755	NONEXEMPT USE GALLONS	8c(c)	6	295 - 300	N
0757	NONEXEMPT USE CR. AMOUNT	8c(d)	12	301 - 312	N
0759	OTHER NONTAXABLE USE TYPE 1	8d(a)	2	313 - 314	VALUES “01”, “09”, “10”, “11”, “13”, “14”, “15”, OR BLANK
0760	OTHER NONTAXABLE USE GALLONS 1	8d(c)	6	315 - 320	N
0764	OTHER NONTAXABLE USE CR. AMOUNT 1	8d(d)	12	321 - 332	N
0768	OTHER NONTAXABLE USE TYPE 2	8e(a)	2	333 - 334	VALUES “01”, “09”, “10”, “11” “13”, “14”, “15”, OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0770	OTHER NONTAXABLE USE GALLONS 2	8e(c)	6	335 - 340	N
0775	OTHER NONTAXABLE USE CR. AMOUNT 2	8e(d)	12	341 - 352	N
	RECORD TERMINUS CHARACTER		1	353 - 353	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0456
	START RECORD SENTINEL		4	5 - 8	"*****"
0877	RECORD ID		6	9 - 14	"FRMbbb"
0878	FORM NUMBER		6	15 - 20	"4136bb"
0879	PAGE NUMBER		5	21 - 25	"PG03b"
0880	EMPLOYER DENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0881	FILLER		1	35 - 35	BLANK
0882	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0950	ALCOHOL FUEL MIXTURE REGISTRATION NO.	9	12	43 - 54	A/N
0960	ALCOHOL MIXTURES ETHANOL GALLONS	9a(c)	6	55 - 60	N
0970	ALCOHOL MIXTURES ETHANOL CR. AMOUNT	9a(d)	12	61 - 72	N
0980	ALCOHOL MIXTURES OTHER THAN ETHANOL GALLONS	9b(c)	6	73 - 78	N
0990	ALCOHOL MIXTURES OTHER THAN ETHANOL CR. AMOUNT	9b(d)	12	79 - 90	N
3010	BIODIESEL MIXTURE REGISTRATION NO.	10	12	91 - 102	A/N
3020	BIODIESEL MIX GALLONS	10a(c)	6	103 - 108	N
3030	BIODIESEL MIX CR. AMOUNT	10a(d)	12	109 - 120	N
3040	AGRI-BIODIESEL MIX GALLONS	10b(c)	6	121 - 126	N
3050	AGRI-BIODIESEL MIX CR. AMOUNT	10b(d)	12	127 - 138	N
3060	RENEWABLE DIESEL MIX GALLONS	10c(c)	6	139 - 144	N
3070	RENEWABLE DIESEL MIX CR. AMOUNT	10c(d)	12	145 - 156	N
3199	LPG USE TYPE LITERAL	11a(a)	3	157 - 159	BUS OR BLANK
3200	LPG USE TYPE	11a(a)	2	160 - 161	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK
3210	LPG GALLONS	11a(c)	6	162 - 167	N
3220	LPG CR. AMOUNT	11a(d)	12	168 - 179	N
3239	P SERIES FUELS USE TYPE LITERAL	11b(a)	3	180 - 182	BUS OR BLANK
3240	P SERIES FUELS USE TYPE	11b(a)	2	183 - 184	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
3260	P SERIES FUELS GALLONS	11b(c)	6	185 - 190	N
3280	P SERIES FUELS CR. AMOUNT	11b(d)	12	191 - 202	N
3299	CNG USE TYPE LITERAL	11c(a)	3	203 - 205	BUS OR BLANK
3300	COMPRESSSED NATURAL GAS USE TYPR	11c(a)	2	206 - 207	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK
3320	COMPRESSED NATURAL GAS GALLONS	11c(c)	6	208 - 213	N
3340	COMPRESSED NATURAL GAS CR. AMOUNT	11c(d)	12	214 - 225	N
3359	LIQUEFIED HYDROGEN USE TYPE LITERAL	11d(a)	3	226 - 228	BUS OR BLANK
3360	LIQUEFIED HYDROGEN USE TYPE	11d(a)	2	229 - 230	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK
3380	LIQUEFIED HYDROGEN GALLONS	11d(c)	6	231 - 236	N
3400	LIQUEFIED HYDROGEN CR. AMOUNT	11d(d)	12	237 - 248	N
3419	LIQUEFIED FUEL FROM COAL USE TYPE LITERAL	11e(a)	3	249 - 251	BUS OR BLANK
3420	LIQUID FUEL FROM COAL USE TYPE	11e(a)	2	252 - 253	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK
3440	LIQUID FUEL FROM COAL GALLONS	11e(c)	6	254 - 259	N
3460	LIQUID FUEL FROM COAL CR. AMOUNT	11e(d)	12	260 - 271	N
3479	NONTAXABLE LIQUID FUEL USE TYPE LITERAL	11f(a)	3	272 - 274	BUS OR BLANK
3480	NONTAXABLE LIQUID FUEL USE TYPE	11f(a)	2	275 - 276	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK
3500	NONTAXABLE LIQUID FUEL GALLONS	11f(c)	6	277 - 282	N
3520	NONTAXABLE LIQUID FEUL CREDIT AMOUNT	11f(d)	12	283 - 294	N
3539	LIQUEFIED NATURAL GAS USE TYPE LITERAL	11g(a)	3	295 - 297	BUS OR BLANK
3540	LIQUEFIED NATURAL GAS USE TYPE	11g(a)	2	298 - 299	"01", "02", "04", "05", "06", "07", "11", "13", "14", "15" OR BLANK
3560	LIQUEFIED NATURAL GAS GALLONS	11g(c)	6	300 - 305	N
3580	LIQUEFIED NATURAL GAS CR. AMOUNT	11g(d)	12	306 - 317	N
3600	ALTERNATIVE FUEL CR. REG. NO.	12	12	318 - 329	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
3620	LPG GALLONS	12a(c)	6	330 - 335	N
3640	LPG CR. AMOUNT	12a(d)	12	336 - 347	N
3660	P SERIES FUEL GAL.	12b(c)	6	348 - 353	N
3680	P SERIES FUEL CR. AMOUNT	12b(d)	12	354 - 365	N
3700	COMPRESSED NATURAL GAS GALLONS	12c(c)	6	366 - 371	N
3720	COMPRESSED NATURAL GAS CR. AMOUNT	12c(d)	12	372 - 383	N
3740	LIQUEFIED HYDROGEN GALLONS	12d(c)	6	384 - 389	N
3760	LIQUEFIED HYDROGEN CR. AMOUNT	12d(d)	12	390 - 401	N
3780	LIQUID FUEL FROM COAL GALLONS	12e(c)	6	402 - 407	N
3800	LIQUID FUEL FROM COAL CR. AMOUNT	12e(d)	12	408 - 419	N
3820	LIQUID FUEL GALLONS	12f(c)	6	420 - 425	N
3840	LIQUID FUEL CR. AMOUNT	12f(d)	12	426 - 437	N
3860	LIQUEFIED NATURAL GAS GALLONS	12g(c)	6	438 - 443	N
3880	LIQUEFIED NATURAL GAS CR. AMOUNT	12g(d)	12	444 - 455	N
	RECORD TERMINUS CHARACTER		1	456 - 456	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0270
	START RECORD SENTINEL		4	5 - 8	"*****"
3890	RECORD ID		6	9 - 14	"FRMbbb"
3891	FORM NUMBER		6	15 - 20	"4136bb"
3892	PAGE NUMBER		5	21 - 25	"PG04b"
3893	EMPLOYER DENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
3894	FILLER		1	35 - 35	BLANK
3895	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
3900	REGISTERED CREDIT CARD ISSUERS REGISTRATION NO.	13	12	43 - 54	A/N
3920	DIESEL FUEL FOR STATE OR LOCAL GOVERNMENT GALLONS	13a(c)	6	55 - 60	N
3940	DIESEL FUEL FOR STATE OR LOCAL GOVERNMENT CREDIT AMT	13a(d)	12	61 - 72	N
3960	KEROSENE FUEL SOLD FOR STATE OR LOCAL GOVERNMENT GALLONS	13b(c)	6	73 - 78	N
3980	KEROSENE FUEL SOLD FOR STATE OR LOCAL GOVERNMENT CREDIT AMT	13b(d)	12	79 - 90	N
4000	KEROSENE USE IN AVIATION FOR STATE OR LOCAL GOVERNMENT GALLONS	13c(c)	6	91 - 96	N
4020	KEROSENE USE IN AVIATION FOR STATE OR LOCAL GOVERNMENT CR. AMT	13c(d)	12	97 - 108	N
4119	DIESEL WATER-FULE EMULSION NONTAX.USE LITERAL	14a(a)	3	109 - 111	BUS OR BLANK
4120	DIESEL-WATER FUEL EMULSION NONTAXBLE USE TYPE	14a(a)	2	112 - 113	"01", "02", "05", "06", "07", "08", "11", "13","14","15" OR BLANK
4140	DIESEL-WATER FUEL EMULSION NONTAXABLE GALLONS	14a(c)	6	114 - 119	N
4160	DIESEL-WATER FUEL EMULSION NONTAXABLE CR. AMOUNT	14a(d)	12	120 - 131	N
4180	DIESEL-WATER EXPORT GALLONS	14b(c)	6	132 - 137	N
4200	DIESEL-WATER EXPORT CR. AMOUNT	14b(d)	12	138 - 149	N
4220	DIESEL-WATER FUEL EMULSION BLENDING REGISTRATION NO.	15	12	150 - 161	A/N
@4230	CUSTOMER INFORMATION ATTACHMENT	15	6	162 - 167	STMbnn OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
4240	DIESEL-WATER FUEL EMULSION BLENDING GALLONS	15a(c)	6	168 - 173	N
4260	DIESEL-WATER FUEL EMULSION BLENDING CR. AMOUNT	15a(d)	12	174 - 185	N
4280	EXPORTED DYED DIESEL FUEL GALLONS	16a(c)	6	186 - 191	N
4300	EXPORTED DYED DIESEL FUEL CR. AMOUNT	16a(d)	12	192 - 203	N
4320	EXPORTED DYED KEROSENE GALLONS	16b(c)	6	204 - 209	N
4340	EXPORTED DYED KEROSENE CR. AMOUNT	16b(d)	12	210 - 221	N
4341	LUST TAX AVIATION GALLONS	17a(c)	6	222 - 227	N
4343	LUST TAX AVIATION CREDIT AMOUNT	17a(d)	12	228 - 239	N
4345	LUST TAX TRAINS/ WATERWAYS GALLONS	17b(c)	6	240 - 245	N
4347	LUST TAX TRAINS/ WATERWAYS CREDIT AMOUNT	17b(d)	12	246 - 257	
4360	TOTAL INCOME TAX CR. AMOUNT	18	12	258 - 269	N
	RECORD TERMINUS CHARACTER		1	270 - 270	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0641
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4255bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0009	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 - 51	NO ENTRY
0010	PROPERTY DESCRIPTION 1	A	56	52 - 107	A/N
+0020	ORIGINAL RATE 1	1A	6	108 - 113	N
+0023	COST OR OTHER BASIS 1	2A	12	114 - 125	N
+0080	ORIGINAL CREDIT 1	3A	12	126 - 137	N
+0084	DATE PROPERTY PLACED IN SERVICE 1	4A	8	138 - 145	YYYYMMDD
+0090	DATE PROPERTY QUALIFICATION 1	5A	8	146 - 153	YYYYMMDD
+0100	NUMBER OF FULL YEARS BETWEEN DATES 1	6A	2	154 - 155	N, "00" OR BLANK
+0110	RECAPTURE PERCENTAGE 1	7A	6	156 - 161	N
+0120	TENTAVTIVE RECAPTURE TAX 1	8A	12	162 - 173	N
0130	PROPERTY DESCRIPTION 2	B	56	174 - 229	A/N
0140	ORIGINAL RATE 2	1B	6	230 - 235	N
0143	COST OR OTHER BASIS 2	2B	12	236 - 247	N
0200	ORIGINAL CREDIT 2	3B	12	248 - 259	N
0204	DATE PROPERTY PLACED IN SERVICE 2	4B	8	260 - 267	YYYYMMDD
0210	DATE PROPERTY QUALIFICATION 2	5B	8	268 - 275	YYYYMMDD
0220	NUMBER OF FULL YEARS BETWEEN DATES 2	6B	2	276 - 277	N, "00" OR BLANK
0230	RECAPTURE PERCENTAGE 2	7B	6	278 - 283	N
0240	TENTATIVE RECAPTURE TAX 2	8B	12	284 - 295	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0250	PROPERTY DESCRIPTION 3	C	56	296 - 351	A/N
0260	ORIGINAL RATE 3	1C	6	352 - 357	N
0263	COST OR OTHER BASIS 3	2C	12	358 - 369	N
0320	ORIGINAL CREDIT 3	3C	12	370 - 381	N
0324	DATE PROPERTY PLACED IN SERVICE 3	4C	8	382 - 389	YYYYMMDD
0330	DATE PROPERTY QUALIFICATION 3	5C	8	390 - 397	YYYYMMDD
0340	NUMBER OF FULL YEARS BETWEEN DATES 3	6C	2	398 - 399	N, "00" OR BLANK
0350	RECAPTURE PERCENTAGE 3	7C	6	400 - 405	N
0360	TENTATIVE RECAPTURE TAX 3	8C	12	406 - 417	N
0370	PROPERTY DESCRIPTION 4	D	56	418 - 473	A/N
*0375	ADDITIONAL PROPERTY DESCRIPTION	D	6	474 - 479	"STMbnn" OR BLANK
0380	ORIGINAL RATE 4	1D	6	480 - 485	N
0383	COST OR OTHER BASIS 4	2D	12	486 - 497	N
0440	ORIGINAL CREDIT 4	3D	12	498 - 509	N
0444	DATE PROPERTY PLACED IN SERVICE 4	4D	8	510 - 517	YYYYMMDD
0450	DATE PROPERTY QUALIFICATION 4	5D	8	518 - 525	YYYYMMDD
0460	NUMBER OF FULL YEARS BETWEEN DATES 4	6D	2	526 - 527	N, "00" OR BLANK
0470	RECAPTURE PERCENTAGE 4	7D	6	528 - 533	N
0480	TENTATIVE RECAPTURE TAX 4	8D	12	534 - 545	N
0483	"TAX FROM ATTACHED" LITERAL	9	17	546 - 562	"TAX FROM ATTACHED" OR BLANK
0486	TAX AMOUNT	9	12	563 - 574	N
0490	TENTATIVE TOTAL RECAPTURE TAX	9	12	575 - 586	N
*0495	RECAPTURE TAX STATEMENT	10	6	587 - 592	"STMbnn" OR BLANK
0500	TAX FROM PROPERTY CEASING TO BE AT RISK	10	12	593 - 604	N
0510	TOTAL RECAPTURE TAX	11	12	605 - 616	N
0520	PORTION OF ORIGINAL CREDIT	12	12	617 - 628	N
0530	TOTAL TAX INCREASE	13	12	629 - 640	N
	RECORD TERMINUS CHARACTER		1	641 - 641	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0871
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4562bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0008	BUSINESS OR ACTIVITY		30	43 - 72	A/N
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	73 - 81	NO ENTRY
0011	MAXIMUM AMOUNT	1	12	82 - 93	N (ENTER $125,000, UNLESS EXCEPTION APPLIES)
0012	TOTAL COST OF SEC 179 PROPERTY PLACED IN SERVICE DURING TAX YEAR	PT I 2	12	94 - 105	N
0013	THRESHOLD COST	3	12	106 - 117	N (ENTER $500,000, UNLESS EXCEPTION APPLIES)
0040	REDUCTION IN LIMITATION (LINE 2 MINUS LINE 3)	PT I 4	12	118 - 129	N
0050	DOLLAR LIMITATION FOR TAX YEAR (LINE 1 MINUS LINE 4)	PT I 5	12	130 - 141	N
0060	DESCRIPTION PROPERTY 1	PT I 6(a)	20	142 - 161	A/N
0070	DEPRECIATION COST PROPERTY 1	PT I 6(b)	12	162 - 173	N
0080	DEPRECIATION ELECTED COST PROPERTY 1	PT I 6(c)	12	174 - 185	N
0090	DESCRIPTION PROPERTY 2	PT I 6(a)	20	186 - 205	A/N
0100	DEPRECIATION COST PROPERTY 2	PT I 6(b)	12	206 - 217	N
0110	DECRECIATION ELECTED COST PROPERTY 2	PT I 6(c)	12	218 - 229	N
*0115	ATTACH ADDT'L INFORMATION	PT I	6	230 - 235	"STMbnn" OR BLANK

NOTE: USE FIELD #0115 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART I.

0120	LISTED PROPERTY (AMOUNT FROM LINE 27)	PT I 7	12	236 - 247	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0130	TOTAL ELECTED COST OF SEC 179 PROPERTY (ADD LINES 6c AND 7c)	PT I 8	12	248 - 259	N
0140	TENTATIVE DEDUCTION (LESSER OF LINE 5 OR 8)	PT I 9	12	260 - 271	N
0150	CARRYOVER OF DISALLOWED DEDUCTION FROM LINE 13 OF PY FORM 4562	PT I 10	12	272 - 283	N
0160	TAXABLE INCOME LIMITATION FOR TAX YEAR	PT I 11	12	284 - 295	N
0170	SEC 179 EXPENSE DEDUCTION (NOT APPLICABLE TO ESTATES OR TRUSTS)	PT I 12	12	296 - 307	NO ENTRY
0180	CARRYOVER OF DISALLOWED DEDUCTION TO 199X (ADD LINES 9 AND 10 LESS LINE 12)	PT I 13	12	308 - 319	N
0181	SPECIAL ALLOWANCE PROPERTY: NY LIBERTY, GULF OPPORTUNITY OR CELLULOSIC BIOMASS ETHANOL PLANT	PT II 14	12	320 - 331	N
*0182	ADDITIONAL INFORMATION FOR SPECIAL ALLOWANCE	PT II 14	6	332 - 337	"STMbnn" OR BLANK
0183	PROPERTY SUBJECT TO SECTION 168(f)(1) ELECTION	PT II 15	12	338 - 349	N
@0184	PROPERTY SUBJECT TO SECTION 168(f)(1) ELECTION	PT II 15	6	350 - 355	"STMbnn" OR BLANK
0186	OTHER DEPRECIATION (INCLUDING ACRS)	PT II 16	12	356 - 367	N
0187	MACRS DEDUCTIONS FOR ASSETS PLACED IN SERVICE	PT III 17	12	368 - 379	N
0188	GROUP ANY ASSETS	PT III 18	1	380 - 380	"X" OR BLANK
0190	MACRS 3-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19a(c)	12	381 - 392	N
0200	MACRS 3-YR PROPERTY RECOVERY PERIOD	PT III 19a(d)	2	393 - 394	N
0210	MACRS 3-YR PROPERTY CONVENTION	PT III 19a(e)	2	395 - 396	"HY", "MQ" OR "MM"
0220	MACRS 3-YR PROPERTY METHOD	PT III 19a(f)	7	397 - 403	A/N
0230	MARCS 3-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19a(g)	12	404 - 415	N
0240	MACRS 5-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19b(c)	12	416 - 427	N
0250	MACRS 5-YR PROPERTY RECOVERY PERIOD	PT III 19b(d)	2	428 - 429	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0260	MACRS 5-YR PROPERTY CONVENTION	PT III 19b(e)	2	430 - 431	"HY", "MQ" OR "MM"
0270	MACRS 5-YR PROPERTY METHOD	PT III 19b(f)	7	432 - 438	A/N
0280	MACRS 5-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19b(g)	12	439 - 450	N
0290	MACRS 7-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19c(c)	12	451 - 462	N
0300	MACRS 7-YR PROPERTY RECOVERY PERIOD	PT III 19c(d)	2	463 - 464	N
0310	MACRS 7-YR PROPERTY CONVENTION	PT III 19c(e)	2	465 - 466	"HY", "MQ" OR "MM"
0320	MACRS 7-YR PROPERTY METHOD	PT III 19c(f)	7	467 - 473	A/N
0330	MACRS 7-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19c(g)	12	474 - 485	N
0340	MACRS 10-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19d(c)	12	486 - 497	N
0350	MACRS 10-YR PROPERTY RECOVERY PERIOD	PT III 19d(d)	2	498 - 499	N
0360	MACRS 10-YR PROPERTY 10-YEAR PROPERTY CONVENTION	PT III 19d(e)	2	500 - 501	"HY", "MQ" OR "MM"
0370	MACRS 10-YR PROPERTY METHOD	PT III 19d(f)	7	502 - 508	A/N
0380	MACRS 10-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19d(g)	12	509 - 520	N
0390	MACRS 15-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19e(c)	12	521 - 532	N
0400	MACRS 15-YR PROPERTY RECOVERY PERIOD	PT III 19e(d)	2	533 - 534	N
0410	MACRS 15-YR PROPERTY CONVENTION	PT III 19e(e)	2	535 - 536	"HY", "MQ" OR "MM"
0420	MACRS 15-YR PROPERTY METHOD	PT III 19e(f)	7	537 - 543	A/N
0430	MACRS 15-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19e(g)	12	544 - 555	N
0440	MACRS 20-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19f(c)	12	556 - 567	N
0450	MACRS 20-YR PROPERTY RECOVERY PERIOD	PT III 19f(d)	2	568 - 569	N
0460	MACRS 20-YR PROPERTY CONVENTION	PT III 19f(e)	2	570 - 571	"HY", "MQ" OR "MM"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0470	MACRS 20-YR PROPERTY METHOD	PT III 19f(f)	7	572- 578	A/N
0480	MACRS 20-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19f(g)	12	579 - 590	N
0482	MACRS 25-YR PROPERTY BASIS FOR DEPRECIATION	PT III 19g(c)	12	591 - 602	N
0484	MACRS 25-YR PROPERTY CONVENTION	PT III 19g(e)	2	603 - 604	"HY", "MQ" OR "MM"
0486	MACRS 25-YR PROPERTY DEPRECIATION DEDUCTION	PT III 19g(g)	12	605 - 616	N
0490	MACRS RESIDENTIAL RENTAL PROPERTY 1 DATE PLACED IN SERVICE	PT III 19h(b)	6	617 - 622	FORMAT: YYYYMM or BLANK
0500	MACRS RESIDENTAL RENTAL PROPERTY 1 BASIS FOR DEPRECIATION	PT III 19h(c)	12	623 - 634	N
0510	MACRS RESIDENTIAL RENTAL PROPERTY 1 DEPRECIATION DEDUCTION	PT III 19h(g)	12	635 - 646	N
0520	MACRS RESIDENTAL RENTAL PROPERTY 2 DATE PLACED IN SERVICE	PT III 19h(b)	6	647 - 652	FORMAT: YYYYMM or BLANK
0530	MACRS RESIDENTIAL RENTAL PROPERTY 2 BASIS FOR DEPRECIATION	PT III 19h(c)	12	653 - 664	N
0540	MACRS RESIDENTIAL RENTAL PROPERTY 2 DEDUCTION DEPRECIATION	PT III 19h(g)	12	665 - 676	N
0550	MACRS NONRESIDENTIAL PROPERTY 1 DATE PLACED IN SERVICE	PT III 19i(b)	6	677 - 682	FORMAT: YYYYMM or BLANK
0560	MACRS NONRESIDENTIAL PROPERTY 1 BASIS FOR DEPRECIATION	PT III 19i(c)	12	683 - 694	N
0570	MACRS NONRESIDENTIAL PROPERTY 1 DEPRECIATION DEDUCTION	PT III 19i(g)	12	695 - 706	N
0580	MACRS NONRESIDENTIAL PROPERTY 2 DATE PLACED IN SERVICE	PT III 19i(b)	6	707 - 712	FORMAT: YYYYMM or BLANK
0590	MACRS NONRESIDENTIAL PROPERTY 2 BASIS FOR DEPRECIATION	PT III 19i(c)	12	713 - 724	N
0595	MACRS NONRESIDENTIAL PROPERTY 2 RECOVERY PERIOD	PT III 19i(d)	2	725 - 726	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0600	MACRS NONRESIDENTIAL PROPERTY 2 DEPRECIATION DEDUCTION	PT III 19i(g)	12	727 - 738	N
0610	ADS (CLASS LIFE) BASIS FOR DEPRECIATION	PT III 20a(c)	12	739 - 750	N
0620	ADS (CLASS LIFE) RECOVERY PERIOD	PT III 20a(d)	2	751 - 752	N
0630	ADS (CLASS LIFE) CONVENTION	PT III 20a(e)	2	753 - 754	"HY", "MQ" OR "MM"
0640	ADS (CLASS LIFE) DEDUCTION DEPRECIATION	PT III 20a(g)	12	755 - 766	N
0650	ADS (12-YR) BASIS FOR DEPRECIATION	PT III 20b(c)	12	767 - 778	N
0660	ADS (12 YEAR) CONVENTION	PT III 20b(e)	2	779 - 780	"HY", "MQ" OR "MM"
0670	ADS (12-YEAR) DEPRECIATION DEDUCTION	PT III 20b(g)	12	781 - 792	N
0680	ADS (40-YEAR) DATE PLACED IN SERVICE	PT III 20c(b)	6	793 - 798	FORMAT: YYYYMM or BLANK
0690	ADS (40-YEAR) BASIS FOR DEPRECIATION	PT III 20c(c)	12	799 - 810	N
0700	ADS (40-YEAR) DEPRECIATION DEDUCTION	PT III 20c(g)	12	811 - 822	N
*0705	ATTACH ADDT'L LISTED PROPERTY	PT III SEC B 19a-19i	6	823 - 828	"STMbnn" OR BLANK

NOTE: USE FIELD #0705 AS A STATEMENT (STM) REFERENCE. IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART II, SEC. B, LINES 15a-15i. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.

0760	LISTED PROPERTY (AMOUNT FROM LINE 28)	PT IV 21	12	829 - 840	N
0770	TOTAL	PT IV 22	12	841 - 852	N
0780	ASSETS	PT IV 23	12	853 - 864	N
*0790	50 YEAR PROPERTY	PT II c	6	865 - 870	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	871 - 871	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0899
	START RECORD SENTINEL		4	5 - 8	"****"
0800	RECORD ID		6	9 - 14	"FRMbbb"
0801	FORM NUMBER		6	15 - 20	"4562bb"
0802	PAGE NUMBER		5	21 - 25	"PG02b"
0803	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0804	FILLER		1	35 - 35	BLANK
0805	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0810	EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY (YES BOX)	PT V SEC A 24(a)	1	43 - 43	"X" OR BLANK
0815	EVIDENCE FOR BUSINESS USE OF LISTED PROPERTY (NO BOX)	PT V SEC A 24(a)	1	44 - 44	"X" OR BLANK
0820	EVIDENCE WRITTEN (YES BOX)	PT V SEC A 24(b)	1	45 - 45	"X" OR BLANK
0825	EVIDENCE WRITTEN (NO BOX)	PT V SEC A 24(b)	1	46 - 46	"X" OR BLANK
0830	SPECIAL ALLOWANCE FOR NY LIBERTY OR GULF OPPT ZONE	PT IV 25	12	47 - 58	N
0840	DEPRECIATION ITEM 1 DESCRIPTION	PT V SEC A 26(a)	10	59 - 68	A/N
0850	DEPRECIATION ITEM 1 DATE PLACED IN SERVICE	PT V SEC A 26(b)	8	69 - 76	FORMAT: YYYYMMDD or BLANK
0860	DEPRECIATION ITEM 1 BUSINESS USE PERCENTAGE	PT V SEC A 26(c)	6	77 - 82	N
0870	DEPRECIATION ITEM 1 COST OR OTHER BASIS	PT V SEC A 26(d)	12	83 - 94	N
0880	DEPRECIATION ITEM 1 BASIS - BUSINESS USE	PT V SEC A 26(e)	12	95 - 106	N
0890	DEPRECIATION ITEM 1 RECOVERY PERIOD	PT V SEC A 26(f)	2	107 - 108	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0900	DEPRECIATION ITEM 1 METHOD/CONVENTION	PT V SEC A 26(g)	7	109 - 115	A/N
0910	DEPRECIATION ITEM 1 DEPRECIATION DEDUCTION	PT V SEC A 26(h)	12	116 - 127	N
0920	DEPRECIATION ITEM 1 SECTION 179 EXPENSE	PT V SEC A 26(i)	12	128 - 139	N
0930	DEPRECIATION ITEM 2 DESCRIPTION	PT V SEC A 26(a)	10	140 - 149	A/N
0940	DEPRECIATION ITEM 2 DATE PLACED IN SERVICE	PT V SEC A 26(b)	8	150 - 157	FORMAT: YYYYMMDD or BLANK
0950	DEPRECIATION ITEM 2 BUSINESS USE PERCENTAGE	PT V SEC A 26(c)	6	158 - 163	N
0960	DEPRECIATION ITEM 2 COST OR OTHER BASIS	PT V SEC A 26(d)	12	164 - 175	N
0970	DEPRECIATION ITEM 2 BASIS-BUSINESS USE	PT V SEC A 26(e)	12	176 - 187	N
0980	DEPRECIATION ITEM 2 RECOVERY PERIOD	PT V SEC A 26(f)	2	188 - 189	N
0990	DEPRECIATION ITEM 2 METHOD/CONVENTION	PT V SEC A 26(g)	7	190 - 196	A/N
1000	DEPRECIATION ITEM 2 DEPRECIATION DEDUCTION	PT V SEC A 26(h)	12	197 - 208	N
1010	DEPRECIATION ITEM 2 SECTION 179 EXPENSE	PT V SEC A 26(i)	12	209 - 220	N
1020	DEPRECIATION ITEM 3 DESCRIPTION	PT V SEC A 26(a)	10	221 - 230	A/N
1030	DEPRECIATIION ITEM 3 DATE PLACED IN SERVICE	PT V SEC A 26(b)	8	231 - 238	FORMAT: YYYYMMDD or BLANK
1040	DEPRECIATION ITEM 3 BUSINESS USE PERCENTAGE	PT V SEC A 26(c)	6	239 - 244	N
1050	DEPRECIATION ITEM 3 COST OR OTHER BASIS	PT V SEC A 26(d)	12	245 - 256	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1060	DEPRECIATION ITEM 3 BASIS-BUSINESS USE	PT V SEC A 26(e)	12	257 - 268	N
1070	DEPRECIATION ITEM 3 RECOVERY PERIOD	PT V SEC A 26(f)	2	269 - 270	N
1080	DEPRECIATION ITEM 3 METHOD/CONVENTION	PT V SEC A 26(g)	7	271 - 277	A/N
1090	DEPRECIATION ITEM 3 DEPRECIATION DEDUCTION	PT V SEC A 26(h)	12	278 - 289	N
1100	DEPRECIATION ITEM 3 SECTION 179 EXPENSE	PT V SEC A 26(i)	12	290 - 301	N
*1105	ATTACH ADDITIONAL LISTED PROPERTY LINE 24	PT V SEC A 26	6	302 - 307	"STMbnn" OR BLANK

NOTE: USE FIELD #1105 AS A STATEMENT (STM) REFERENCE. IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART V, LINE 24. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.

1120	DEPRECIATION ITEM 1 DESCRIPTION	PT V SEC A 27(a)	10	308 - 317	A/N
1130	DEPRECIATIION ITEM 1 DATE PLACED IN SERVICE	PT V SEC A 27(b)	8	318 - 325	FORMAT: YYYYMMDD or BLANK
1140	DEPRECIATION ITEM 1 BUSINESS USE PERCENTAGE	PT V SEC A 27(c)	6	326 - 331	N
1150	DEPRECIATION ITEM 1 COST OR OTHER BASIS	PT V SEC A 27(d)	12	332 - 343	N
1160	DEPRECIATION ITEM 1 BASIS-BUSINESS USE	PT V SEC A 27(e)	12	344 - 355	N
1170	DEPRECIATION ITEM 1 RECOVERY PERIOD	PT V SEC A 27(f)	2	356 - 357	N
1175	DEPRECIATION ITEM 1 METHOD/CONVENTION	PT V SEC A 27(g)	3	358 - 360	"HY", "MQ", "MM" OR "PRE"
1180	DEPRECIATION ITEM 1 DEPRECIATION DEDUCTION	PT V SEC A 27(h)	12	361 - 372	N
1190	DEPRECIATION ITEM 2 DESCRIPTION	PT V SEC A 27(a)	10	373 - 382	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1200	DEPRECIATIION ITEM 2 DATE PLACED IN SERVICE	PT V SEC A 27(b)	8	383 - 390	FORMAT: YYYYMMDD or BLANK
1210	DEPRECIATION ITEM 2 BUSINESS USE PERCENTAGE	PT V SEC A 27(c)	6	391 - 396	N
1220	DEPRECIATION ITEM 2 COST OR OTHER BASIS	PT V SEC A 27(d)	12	397 - 408	N
1230	DEPRECIATION ITEM 2 BASIS-BUSINESS USE	PT V SEC A 27(e)	12	409 - 420	N
1240	DEPRECIATION ITEM 2 RECOVERY PERIOD	PT V SEC A 27(f)	2	421 - 422	N
1245	DEPRECIATION ITEM 2 METHOD/CONVENTION	PT V SEC A 27(g)	3	423 - 425	"HY", "MQ", "MM" OR "PRE"
1250	DEPRECIATION ITEM 2 DEPRECIATION DEDUCTION	PT V SEC A 27(h)	12	426 - 437	N
1260	DEPRECIATION ITEM 3 DESCRIPTION	PT V SEC A 27(a)	10	438 - 447	A/N
1270	DEPRECIATIION ITEM 3 DATE PLACED IN SERVICE	PT V SEC A 27(b)	8	448 - 455	FORMAT: YYYYMMDD or BLANK
1280	DEPRECIATION ITEM 3 BUSINESS USE PERCENTAGE	PT V SEC A 27(c)	6	456 - 461	N
1290	DEPRECIATION ITEM 3 COST OR OTHER BASIS	PT V SEC A 27(d)	12	462 - 473	N
1300	DEPRECIATION ITEM 3 BASIS-BUSINESS USE	PT V SEC A 27(e)	12	474 - 485	N
1310	DEPRECIATION ITEM 3 RECOVERY PERIOD	PT V SEC A 27(f)	2	486 - 487	N
1315	DEPRECIATION ITEM 3 METHOD/CONVENTION	PT V SEC A 27(g)	3	488 - 490	"HY", "MQ", "MM" OR "PRE"
1320	DEPRECIATION ITEM 3 DEPRECIATION DEDUCTION	PT V SEC A 27(h)	12	491 - 502	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
*1325	LISTED PROPERTY LINE 25	PT V SEC A 27	6	503 - 508	"STMbnn" OR BLANK
	NOTE: USE FIELD #1325 AS A STATEMENT (STM) REFERENCE FOR ADDITIONAL INFORMATION OR ATTACHMENTS REQUIRED IN PART V, LINE 25. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.				
1330	TOTAL (ADD AMOUNTS COL h)	PT V SEC A 28	12	509 - 520	N
1340	TOTAL (ADD AMOUNTS COL i)	PT V SEC A 29	12	521 - 532	N
1350	TOTAL MILES DRIVEN DURING YEAR VEHICLE 1	PT V SEC B 30(a)	6	533 - 538	N
1360	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 1	PT V SEC B 31(a)	6	539 - 544	N
1370	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 1	PF V SEC B 32(a)	6	545 - 550	N
1380	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 1	PT V SEC B 33(a)	6	551 - 556	N
1390	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (YES BOX)	PT V SEC B 34(a)	1	557 - 557	"X" OR BLANK
1395	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 1 (NO BOX)	PT V SEC B 34(a)	1	558 - 558	"X" OR BLANK
1400	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 1 (YES BOX)	PT V SEC B 35(a)	1	559 - 559	"X" OR BLANK
1405	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 1 (NO BOX)	PT V SEC B 35(a)	1	560 - 560	"X" OR BLANK
1410	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (YES BOX)	PT V SEC B 36(a)	1	561 - 561	"X" OR BLANK
1415	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 1 (NO BOX)	PT V SEC B 36(a)	1	562 - 562	"X" OR BLANK
1420	TOTAL MILES DRIVEN DURING YEAR VEHICLE 2	PT V SEC B 30(b)	6	563 - 568	N
1430	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 2	PT V SEC B 31(b)	6	569 - 574	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
1440	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 2	PF V SEC B 32(b)	6	575	580	N
1450	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 2	PT V SEC B 33(b)	6	581	586	N
1460	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (YES BOX)	PT V SEC B 34(b)	1	587	587	"X" OR BLANK
1465	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 2 (NO BOX)	PT V SEC B 34(b)	1	588	588	"X" OR BLANK
1470	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 2 (YES BOX)	PT V SEC B 35(b)	1	589	589	"X" OR BLANK
1475	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 2 (NO BOX)	PT V SEC B 35(b)	1	590	590	"X" OR BLANK
1480	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (YES BOX)	PT V SEC B 36(b)	1	591	591	"X" OR BLANK
1485	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 2 (NO BOX)	PT V SEC B 36(b)	1	592	592	"X" OR BLANK
1490	TOTAL MILES DRIVEN DURING YEAR VEHICLE 3	PT V SEC B 30(c)	6	593	598	N
1500	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 3	PT V SEC B 31(c)	6	599	604	N
1510	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 3	PF V SEC B 32(c)	6	605	610	N
1520	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 3	PT V SEC B 33(c)	6	611	616	N
1530	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 (YES BOX)	PT V SEC B 34(c)	1	617	617	"X" OR BLANK
1535	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 3 (NO BOX)	PT V SEC B 34(c)	1	618	618	"X" OR BLANK
1540	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 3 (YES BOX)	PT V SEC B 35(c)	1	619	619	"X" OR BLANK
1545	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 3 (NO BOX)	PT V SEC B 35(c)	1	620	620	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1550	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 (YES BOX)	PT V SEC B 36(c)	1	621 - 621	"X" OR BLANK
1555	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 3 (NO BOX)	PT V SEC B 36(c)	1	622 - 622	"X" OR BLANK
1560	TOTAL MILES DRIVEN DURING YEAR VEHICLE 4	PT V SEC B 30(d)	6	623 - 628	N
1570	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 4	PT V SEC B 31(d)	6	629 - 634	N
1580	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 4	PF V SEC B 32(d)	6	635 - 640	N
1590	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 4	PT V SEC B 33(d)	6	641 - 646	N
1600	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (YES BOX)	PT V SEC B 34(d)	1	647 - 647	"X" OR BLANK
1605	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 4 (NO BOX)	PT V SEC B 34(d)	1	648 - 648	"X" OR BLANK
1610	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 4 (YES BOX)	PT V SEC B 35(d)	1	649 - 649	"X" OR BLANK
1615	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 4 (NO BOX)	PT V SEC B 35(d)	1	650 - 650	"X" OR BLANK
1620	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (YES BOX)	PT V SEC B 36(d)	1	651 - 651	"X" OR BLANK
1625	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (NO BOX)	PT V SEC B 36(d)	1	652 - 652	"X" OR BLANK
1630	TOTAL MILES DRIVEN DURING YEAR VEHICLE 5	PT V SEC B 30(e)	6	653 - 658	N
1640	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 5	PT V SEC B 31(e)	6	659 - 664	N
1650	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 5	PF V SEC B 32(e)	6	665 - 670	N
1660	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 5	PT V SEC B 33(e)	6	671 - 676	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1670	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5 (YES BOX)	PT V SEC B 34(e)	1	677 - 677	"X" OR BLANK
1675	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 5 (NO BOX)	PT V SEC B 34(e)	1	678 - 678	"X" OR BLANK
1680	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 5 (YES BOX)	PT V SEC B 35(e)	1	679 - 679	"X" OR BLANK
1685	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 5 (NO BOX)	PT V SEC B 35(e)	1	680 - 680	"X" OR BLANK
1690	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 5 (YES BOX)	PT V SEC B 36(e)	1	681 - 681	"X" OR BLANK
1695	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 4 (NO BOX)	PT V SEC B 36(e)	1	682 - 682	"X" OR BLANK
1700	TOTAL MILES DRIVEN DURING YEAR VEHICLE 6	PT V SEC B 30(f)	6	683 - 688	N
1710	TOTAL COMMUTING MILES DRIVEN DURING YEAR VEHICLE 6	PT V SEC B 31(f)	6	689 - 694	N
1720	TOTAL OTHER PERSONAL MILES DRIVEN DURING YEAR VEHICLE 6	PF V SEC B 32(f)	6	695 - 700	N
1730	TOTAL MILES DRIVEN DURING YEAR ADD LINES 30-32 VEHICLE 6	PT V SEC B 33(f)	6	701 - 706	N
*1735	ATTACH ADDITIONAL INFORMATION	PT V	6	707 - 712	"STMbnn" OR BLANK
1740	WAS VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 (YES BOX)	PT V SEC B 34(f)	1	713 - 713	"X" OR BLANK
1745	WAS VEHICLE AVAILABLE FOR PERSONAL USE - VEHICLE 6 (NO BOX)	PT V SEC B 34(f)	1	714 - 714	"X" OR BLANK
1750	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON - VEHICLE 6 (YES BOX)	PT V SEC B 35(f)	1	715 - 715	"X" OR BLANK
1755	WAS VEHICLE USED BY MORE THAN 5% OWNER OR RELATED PERSON VEHICLE 6 (NO BOX)	PT V SEC B 35(f)	1	716 - 716	"X" OR BLANK
1760	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 (YES BOX)	PT V SEC B 36(f)	1	717 - 717	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1765	IS ANOTHER VEHICLE AVAILABLE FOR PERSONAL USE VEHICLE 6 (NO BOX)	PT V SEC B 36(f)	1	718 - 718	"X" OR BLANK
*1768	ATTACH ADDITIONAL INFORMATION	PT V	6	719 - 724	"STMbnn" OR BLANK
1770	DO YOU MAINTAIN A WRITTEN STATEMENT INCLUDING COMMUTING (YES BOX)	PT V SEC C 37	1	725 - 725	"X" OR BLANK
1775	DO YOU MAINTAIN A WRITTEN STATEMENT INCLUDING COMMUTING (NO BOX)	PT V SEC C 37	1	726 - 726	"X" OR BLANK
1780	DO YOU MAINTAIN A WRITTEN STATEMENT PROHIBITING PERSONAL USE (YES BOX)	PT V SEC C 38	1	727 - 727	"X" OR BLANK
1785	DO YOU MAINTAIN A WRITTEN STATEMENT PROHIBITING PERSONAL USE (NO BOX)	PT V SEC C 38	1	728 - 728	"X" OR BLANK
1790	DO YOU TREAT ALL USE OF VEHICLES BY EMPLOYEES AS PERSONAL USE (YES BOX)	PT V SEC C 39	1	729 - 729	"X" OR BLANK
1795	DO YOU TREAT ALL USE OF VEHICLES BY EMPLOYEES AS PERSONAL USE (NO BOX)	PT V SEC C 39	1	730 - 730	"X" OR BLANK
1800	DO YOU PROVIDE MORE THAN 5 VEHICLES (YES BOX)	PT V SEC C 40	1	731 - 731	"X" OR BLANK
1805	DO YOU PROVIDE MORE THAN 5 VEHICLES (NO BOX)	PT V SEC C 40	1	732 - 732	"X" OR BLANK
1810	DO YOU MEET REQUIREMENTS CONCERNING FLEET VEHICLE OR QUAL. AUTO DEMO USE (YES BOX)	PT V SEC C 41	1	733 - 733	"X" OR BLANK
1815	DO YOU MEET REQUIREMENTS CONCERNING FLEET VEHICLES OR QUAL. AUTO DEMO USE (NO BOX)	PT V SEC C 41	1	734 - 734	"X" OR BLANK
1830	AMORTIZATION DESCRIPTION OF PROPERTY PROPERTY 1	PT VI 42(a)	20	735 - 754	A/N
1840	AMORTIZATION DATE ACQUIRED PROPERTY 1	PT VI 42(b)	8	755 - 762	FORMAT: YYYYMMDD or OR BLANK
1850	AMORTIZATION COST OR OTHER BASIS PROPERTY 1	PT VI 42(c)	12	763 - 774	N
1860	AMORTIZATION CODE SECTION PROPERTY 1	PT VI 42(d)	9	775 - 783	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1870	AMORTIZATION PERIOD OR PERCENTAGE PROPERTY 1	PT VI 42(e)	6	784 - 789	N
1880	AMORTIZATION FOR THIS YEAR PROPERTY 1	PT VI 42(f)	12	790 - 801	N
1890	AMORTIZATION DESCRIPTION OF PROPERTY PROPERTY 2	PT VI 42(a)	20	802 - 821	A/N
1900	AMORTIZATION DATE ACQUIRED PROPERTY 2	PT VI 42(b)	8	822 - 829	FORMAT: YYYYMMDD or OR BLANK
1910	AMORTIZATION COST OR OTHER BASIS PROPERTY 2	PT VI 42(c)	12	830 - 841	N
1920	AMORTIZATION CODE SECTION PROPERTY 2	PT VI 42(d)	9	842 - 850	A/N
1930	AMORTIZATION PERIOD OR PERCENTAGE PROPERTY 2	PT VI 42(e)	6	851 - 856	N
1940	AMORTIZATION FOR THIS YEAR PROPERTY 2	PT VI 42(f)	12	857 - 868	N
1950	AMORTIZATION COSTS	PT VI 43	12	869 - 880	N
1960	TOTAL	PT VI 44	12	881 - 892	N
*1965	ATTACH ADDITIONAL INFORMATION	PT VI	6	893 - 898	"STMbnn" OR BLANK

NOTE: USE FIELD #1965 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED IN PART VI, LINE 40. A MAXIMUM OF 30 PAGES, 50 LINES PER PAGE ARE ALLOWED.

RECORD TERMINUS CHARACTER	1	899 - 899	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0774
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4684bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 - 51	NO ENTRY
*0020	PERSONAL USE PROPERTY STATEMENT		6	52 - 57	"STMbnn" OR BLANK

NOTE: USE FIELD # 020 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED IN PART A. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

0030	DESCRIPTION OF PROPERTIES	1A	56	58 - 113	A/N OR BLANK
0040	COST OR OTHER BASIS	2A	12	114 - 125	N
0050	INSURANCE	3A	12	126 - 137	N
0060	GAIN FROM CASUALTY OR THEFT	4A	12	138 - 149	N ***
0070	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5A	12	150 - 161	N
0080	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6A	12	162 - 173	N
0090	LINE 5 MINUS LINE 6	7A	12	174 - 185	N
0100	SMALLER OF LINE 2 OR LINE 7	8A	12	186 - 197	N
0110	LINE 8 MINUS LINE 3	9A	12	198 - 209	N
0120	DESCRIPTION OF PROPERTIES	1B	56	210 - 265	A/N OR BLANK
0130	COST OR OTHER BASIS	2B	12	266 - 277	N
0140	INSURANCE	3B	12	278 - 289	N
0150	GAIN FROM CASUALTY OR THEFT	4B	12	290 - 301	N ***
0160	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5B	12	302 - 313	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0170	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6B	12	314 - 325	N
0180	LINE 5 MINUS LINE 6	7B	12	326 - 337	N
0190	SMALLER OF LINE 2 OR LINE 7	8B	12	338 - 349	N
0200	LINE 8 MINUS LINE 3	9B	12	350 - 361	N
0210	DESCRIPTION OF PROPERTIES	1C	56	362 - 417	A/N OR BLANK
0220	COST OR OTHER BASIS	2C	12	418 - 429	N
0230	INSURANCE	3C	12	430 - 441	N
0240	GAIN FROM CASUALTY OR THEFT	4C	12	442 - 453	N ***
0250	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5C	12	454 - 465	N
0260	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6C	12	466 - 477	N
0270	LINE 5 MINUS LINE 6	7C	12	478 - 489	N
0280	SMALLER OF LINE 2 OR LINE 7	8C	12	490 - 501	N
0290	LINE 8 MINUS LINE 3	9C	12	502 - 513	N
0300	DESCRIPTION OF PROPERTIES	1D	56	514 - 569	A/N OR BLANK
0310	COST OR OTHER BASIS	2D	12	570 - 581	N
0320	INSURANCE	3D	12	582 - 593	N
0330	GAIN FROM CASUALTY OR THEFT	4D	12	594 - 605	N ***
0340	FAIR MARKET VALUE BEFORE CASUALTY OR THEFT	5D	12	606 - 617	N
0350	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	6D	12	618 - 629	N
0360	LINE 5 MINUS LINE 6	7D	12	630 - 641	N
0370	SMALLER OF LINE 2 OR LINE 7	8D	12	642 - 653	N
0380	LINE 8 MINUS LINE 3	9D	12	654 - 665	N
0390	TOTAL CASUALTY OR THEFT LOSS	10	12	666 - 677	N
0400	SMALLER OF LINE 10 OR $100	11	12	678 - 689	N
0410	LINE 10 MINUS LINE 11	12	12	690 - 701	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0420	COMBINE ALL LINE 12 AMOUNTS - FORM 4684	13	12	702 - 713	N
0430	COMBINE ALL LINE 4 AMOUNTS - FORM 4684	14	12	714 - 725	N
0440	COMPARISON OF LINE 14 TO LINE 13	15	12	726 - 737	N
0450	COMPARISION OF LINE 14 TO LINE 13	16	12	738 - 749	N
0460	10% OF ADJUSTED GROSS INCOME	17	12	750 - 761	N
0470	SUBTRACT LINE 17 FROM LINE 16	18	12	762 - 773	N
	RECORD TERMINUS CHARACTER		1	774 - 774	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1110
	START RECORD SENTINEL		4	5 - 8	"*****"
0490	RECORD ID		6	9 - 14	"FRMbbb"
0491	FORM NUMBER		6	15 - 20	"4684bb"
0492	PAGE NUMBER		5	21 - 25	"PG02b"
0493	EMPLOYEE IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0494	FILLER		1	35 - 35	BLANK
0495	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
*0510	BUSINESS AND INCOME PRODUCING PROPERTY		6	43 - 48	"STMbnn" OR BLANK
	NOTE: IF MORE SPACE IS NEEDED FOR SECTION B USE FIELD *510 AS A STATEMENT (STM) REFERENCE.				
0520	DESCRIPTION OF PROPERTIES	PT I 19	56	49 - 104	A/N OR BLANK
0530	COST OR ADJUSTED BASIS	PT I 20	12	105 - 116	N
0540	INSURANCE	PT I 21	12	117 - 128	N
0550	GAIN FROM CASUALTY OR THEFT	PT I 22	12	129 - 140	N ***
0560	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	141 - 152	N
0570	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	153 - 164	N
0580	LINE 23 MINUS LINE 24	PT I 25	12	165 - 176	N
0590	SMALLER OF LINE 20 OR LINE 25	PT I 26	12	177 - 188	N
0595	FORM 8829 INDICATOR	PT I 27	5	189 - 193	F8829 OR BLANK
0600	LINE 26 MINUS LINE 21	PT I 27	12	194 - 205	N
@0605	COMPUTATION OF LOSS	PT I 27	6	206 - 211	"STMbnn" OR BLANK N
0610	DESCRIPTION OF PROPERTIES	PT I 19	56	212 - 267	A/N OR BLANK
0620	COST OR ADJUSTED BASIS	PT I 20	12	268 - 279	N
0630	INSURANCE	PT I 21	12	280 - 291	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0640	GAIN FROM CASUALTY OR THEFT	PT I 22	12	292 - 303	N ***
0650	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	304 - 315	N
0660	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	316 - 327	N
0670	LINE 23 MINUS LINE 24	PT I 25	12	328 - 339	N
0680	SMALLER OF LINE 20 OR LINE 25	PT I 26	12	340 - 351	N
0685	FORM 8829 INDICATOR	PT I 27	5	352 - 356	F8829 OR BLANK
0690	LINE 26 MINUS LINE 21	PT I 27	12	357 - 368	N
0700	DESCRIPTION OF PROPERTIES	PT I 19	56	369 - 424	A/N OR BLANK
0710	COST OR ADJUSTED BASIS	PT I 20	12	425 - 436	N
0720	INSURANCE	PT I 21	12	437 - 448	N
0730	GAIN FROM CASUALTY OR THEFT	PT I 22	12	449 - 460	N ***
0740	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	461 - 472	N
0750	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	473 - 484	N
0760	LINE 23 MINUS LINE 24	PT I 25	12	485 - 496	N
0770	SMALLER OF LINE 20 OR LINE 25	PT I 26	12	497 - 508	N
0775	FORM 8829 INDICATOR	PT I 27	5	509 - 513	F8829 OR BLANK
0780	LINE 26 MINUS LINE 21	PT I 27	12	514 - 525	N
0790	DESCRIPTION OF PROPERTIES	PT I 19	56	526 - 581	A/N OR BLANK
0800	COST OR ADJUSTED BASIS	PT I 20	12	582 - 593	N
0810	INSURANCE	PT I 21	12	594 - 605	N
0820	GAIN FROM CASUALTY OR THEFT	PT I 22	12	606 - 617	N ***
0830	FAIR MARKET VALUE BEFORE THEFT	PT I 23	12	618 - 629	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0840	FAIR MARKET VALUE AFTER CASUALTY OR THEFT	PT I 24	12	630 - 641	N
0850	LINE 23 MINUS LINE 24	PT I 25	12	642 - 653	N
0860	SMALLER OF LINE 20 OR LINE 25	PT I 26	12	654 - 665	N
0865	FORM 8829 INDICATOR	PT I 27	5	666 - 670	F8829 OR BLANK
0870	LINE 26 MINUS LINE 21	PT I 27	12	671 - 682	N
0880	TOTAL CASUALTY OR THEFT LOSS	PT I 28	12	683 - 694	N
0890	SHORT-CASUALTY OR THEFT DESCRIPTION (FIRST LINE)	PT II 29(a)	25	695 - 719	A/N OR BLANK
0900	TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 29(b)(i)	12	720 - 731	N ***
0910	SHORT-INCOME PRODUCING PROPERTY	PT II 29(b)(ii)	12	732 - 743	N ***
0920	SHORT-GAINS FROM CASUALTIES OR THEFTS	PT II 29(c)	12	744 - 755	N
0930	SHORT-CASUALTY OR THEFT DESCRIPTION (SECOND LINE)	PT II 29(a)	25	756 - 780	A/N OR BLANK
0940	TRADE BUSINESS RENTAL ROYALTY PROPERTY	PT II 29(b)(i)	12	781 - 792	N ***
0950	SHORT-INCOME PRODUCING PROPERTY	PT II 29(b)(ii)	12	793 - 804	N ***
0960	SHORT-GAINS FROM CASUALTIES OR THEFTS	PT II 29(c)	12	805 - 816	N
0970	SHORT-TOTALS TRADE, BUSINESS, RENTAL, ROYALTY	PT II 30(b) i	12	817 - 828	N ***
0980	SHORT-TOTALS INCOME PRODUCING PROPERTY	PT II 30(b) ii	12	829 - 840	N ***
0990	SHORT-TOTALS FROM CASUALTIES OR THEFTS	PT II 30(c)	12	841 - 852	N
1000	PAL INDICATOR	PT II 31	3	853 - 855	"PAL" OR BLANK
1010	NET GAIN OR LOSS	PT II 31(c)	12	856 - 867	N
1020	PAL INDICATOR	PT II 32	3	868 - 870	"PAL" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1030	AMOUNT FROM LINE 30b(ii)	PT II 32(c)	12	871 - 882	N
1040	CASUALTY OR THEFT GAINS FROM FORM 4797	PT II 33(c)	12	883 - 894	N
1050	LONG-CASUALTY THEFT DESCRIPTION (FIRST LINE)	PT II 34(a)	25	895 - 919	A/N OR BLANK
1060	TRADE, BUSINESS, RENTAL, ROYALTY PROPERTY	PT II 34(b) i	12	920 - 931	N ***
1070	LONG TERM GAINS FROM INCOME PRODUCING PROPERTY (1)	PT II 34(b) ii	12	932 - 943	N ***
1080	GAINS FROM CASUALTIES OR THEFTS	PT II 34(c)	12	944 - 955	N
1090	LONG-CASUALTY THEFT DESCRIPTION (SECOND LINE)	PT II 34(a)	25	956 - 980	A/N OR BLANK
1100	TRADE, BUSINESS, RENTAL ROYALTY PROPERTY	PT II 34(b) i	12	981 - 992	N ***
1110	LONG TERM GAINS FROM INCOME PRODUCING PROPERTY (2)	PT II 34(b) ii	12	993 - 1004	N ***
1120	LONG-GAINS FROM CASUALTIES OR THEFTS	PT II 34(c)	12	1005 - 1016	N
1130	LONG-TOTAL LOSSES TRADE, BUSINESS, RENTAL, ROYALTY	PT II 35(b) i	12	1017 - 1028	N ***
1140	LONG-TOTAL LOSSES INCOME PRODUCING PROPERTY	PT II 35(b) ii	12	1029 - 1040	N ***
1150	LONG-TOTAL GAINS	PT II 36	12	1041 - 1052	N
1160	ADD AMOUNTS ON LINE 35, COLS. (b)(i) AND (b)(ii)	PT II 37	12	1053 - 1064	N
1170	PAL INDICATOR	PT II 38(a)	3	1065 - 1067	"PAL" OR BLANK
1180	NET GAIN/LOSS COMBINE LINE 35(b)(i) AND LINE 36	PT II 38(a)(c)	12	1068 - 1079	N
1190	PAL INDICATOR	PT II 38(b)	3	1080 - 1082	"PAL" OR BLANK
1200	LINE 35 AMOUNT COL. (b)(ii)	PT II 38(b)(c)	12	1083 - 1094	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1210	LOSS ON LINE 37 IS EQUAL TO OR LESS THAN THE GAIN ON LINE 36	PT II 39	12	1095 - 1106	N
1215	PAL INDICATOR	PT II 39	3	1107 - 1109	"PAL" OR BLANK
	RECORD TERMINUS CHARACTER		1	1110 - 1110	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0903
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4797bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 - 51	NO ENTRY
0020	GROSS PROCEEDS FROM REAL ESTATE	1	12	52 - 63	N
0040	DESCRIPTION OF PROPERTY ITEM 1	PT I 2(a)	15	64 - 78	A/N
0050	DATE ACQUIRED ITEM 1	PT I 2(b)	8	79 - 86	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0060	DATE SOLD ITEM 1	PT I 2(c)	8	87 - 94	FORMAT: YYYYMMDD OR BLANK
0070	GROSS SALES PRICE ITEM 1	PT I 2(d)	12	95 - 106	N
0080	DEPRECIATION ALLOWED ITEM 1	PT I 2(e)	12	107 - 118	N
0090	COST OR OTHER BASIS ITEM 1	PT I 2(f)	12	119 - 130	N
0100	GAIN OR LOSS ITEM 1	PT I 2(g)	12	131 - 142	N
0120	DESCRIPTION OF PROPERTY ITEM 2	PT I 2(a)	15	143 - 157	A/N
0130	DATE ACQUIRED ITEM 2	PT I 2(b)	8	158 - 165	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0140	DATE SOLD ITEM 2	PT I 2(c)	8	166 - 173	FORMAT: YYYYMMDD OR BLANK
0150	GROSS SALES PRICE ITEM 2	PT I 2(d)	12	174 - 185	N
0160	DEPRECIATION ALLOWED ITEM 2	PT I 2(e)	12	186 - 197	N
0170	COST OR OTHER BASIS ITEM 2	PT I 2(f)	12	198 - 209	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0180	GAIN OR LOSS ITEM 2	PT I 2(g)	12	210 - 221	N
0200	DESCRIPTION OF PROPERTY ITEM 3	PT I 2(a)	15	222 - 236	A/N
0210	DATE ACQUIRED ITEM 3	PT I 2(b)	8	237 - 244	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0220	DATE SOLD ITEM 3	PT I 2(c)	8	245 - 252	FORMAT: YYYYMMDD OR BLANK
0230	GROSS SALES PRICE ITEM 3	PT I 2(d)	12	253 - 264	N
0240	DEPRECIATION ALLOWED ITEM 3	PT I 2(e)	12	265 - 276	N
0250	COST OR OTHER BASIS ITEM 3	PT I 2(f)	12	277 - 288	N
0260	GAIN OR LOSS ITEM 3	PT I 2(g)	12	289 - 300	N
0280	DESCRIPTION OF PROPERTY ITEM 4	PT I 2(a)	15	301 - 315	A/N
0290	DATE ACQUIRED ITEM 4	PT I 2(b)	8	316 - 323	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0300	DATE SOLD ITEM 4	PT I 2(c)	8	324 - 331	FORMAT: YYYYMMDD OR BLANK
0310	GROSS SALES PRICE ITEM 4	PT I 2(d)	12	332 - 343	N
0320	DEPRECIATION ALLOWED ITEM 4	PT I 2(e)	12	344 - 355	N
0330	COST OR OTHER BASIS ITEM 4	PT I 2(f)	12	356 - 367	N
0340	GAIN OR LOSS ITEM 4	PT I 2(g)	12	368 - 379	N
*0345	(A) DESCRIPTION OF PROPERTY	PT I	6	380 - 385	"STMbnn" OR BLANK

NOTE: USE FIELD #0345 AS A STATEMENT (STM) REFERENCE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART I, LINE 2. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

0600	PT II, SECTION B, GAIN FROM FORM 4684	PT I 3(g)	12	386 - 397	N
0610	SEC 1231 GAIN FORM 6252 LINE 26 OR 37	PT 1 4(g)	12	398 - 409	N
0615	SEC 1231 GAIN/LOSS FROM FORM 8824	PT 1 5(g)	12	410 - 421	N
0620	GAIN ON LINE 32	PT I 6(g)	12	422 - 433	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0650	COMBINE LINES 2 - 6	PT I 7(g)	12	434 - 445	N
0660	NONRECAPTURED LOSSES FROM PRIOR YEARS	PT I 8(g)	12	446 - 457	N
0670	LINE 7 MINUS LINE 8	PT I 9(g)	12	458 - 469	N
0690	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 1	PT II 10(a)	15	470 - 484	A/N
0700	ORDINARY GAINS AND LOSSES DATE ACQUIRED ITEM 1	PT II 10(b)	8	485 - 492	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0710	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 1	PT II 10(c)	8	493 - 500	FORMAT: YYYYMMDD OR BLANK
0720	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 1	PT II 10(d)	12	501 - 512	N
0730	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 1	PT II 10(e)	12	513 - 524	N
0740	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 1	PT II 10(f)	12	525 - 536	N
0750	ORDINARY GAINS AND LOSSES ITEM 1	PT II 10(g)	12	537 - 548	N
0770	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 2	PT II 10(a)	15	549 - 563	A/N
0780	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 2	PT II 10(b)	8	564 - 571	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0790	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 2	PT II 10(c)	8	572 - 579	FORMAT: YYYYMMDD OR BLANK
0800	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 2	PT II 10(d)	12	580 - 591	N
0810	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 2	PT II 10(e)	12	592 - 603	N
0820	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 2	PT II 10(f)	12	604 - 615	N
0830	ORDINARY GAINS AND LOSSES ITEM 2	PT II 10(g)	12	616 - 627	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0850	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 3	PT II 10(a)	15	628 - 642	A/N
0860	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 3	PT II 10(b)	8	643 - 650	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0870	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 3	PT II 10(c)	8	651 - 658	FORMAT: YYYYMMDD OR BLANK
0880	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 3	PT II 10(d)	12	659 - 670	N
0890	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 3	PT II 10(e)	12	671 - 682	N
0900	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 3	PT II 10(f)	12	683 - 694	N
0910	ORDINARY GAINS AND LOSSES ITEM 3	PT II 10(g)	12	695 - 706	N
0930	ORDINARY GAINS AND LOSSES DESCRIPTION OF PROPERTY ITEM 4	PT II 10(a)	15	707 - 721	A/N
0940	ORDINARY GAINS AND LOSSES LOSSES DATE ACQUIRED ITEM 4	PT II 10(b)	8	722 - 729	FORMAT: YYYYMMDD "INHERIT" OR BLANK
0950	ORDINARY GAINS AND LOSSES DATE SOLD ITEM 4	PT II 10(c)	8	730 - 737	FORMAT: YYYYMMDD OR BLANK
0960	ORDINARY GAINS AND LOSSES GROSS SALES PRICE ITEM 4	PT II 10(d)	12	738 - 749	N
0970	ORDINARY GAINS AND LOSSES DEPRECIATION ALLOWED ITEM 4	PT II 10(e)	12	750 - 761	N
0980	ORDINARY GAINS AND LOSSES COST OR OTHER BASIS ITEM 4	PT II 10(f)	12	762 - 773	N
0990	ORDINARY GAINS AND LOSSES ITEM 4	PT II 10(g)	12	774 - 785	N
*0995	DESCRIPTION OF PROPERTY	PT II	6	786 - 791	"STMbnn" OR BLANK

NOTE: USE FIELD # 0995 AS A STATEMENT (STM) REFERENCE IF ADDITONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART II, LINE 10. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

1250	LOSS FROM LINE 7	PT II 11	12	792 - 803	N ***

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1260	GAIN FROM LINE 7 OR AMOUNT FROM LINE 8	PT II 12	12	804 - 815	N
1270	NET GAIN FROM LINE 31	PT II 13	12	816 - 827	N
1275	PAL INDICATOR	PT II 14	3	828 - 830	"PAL" OR BLANK
1280	PT II, SECTION B, NET GAINS AND LOSSES FROM FORM 4684	PT II 14	12	831 - 842	N
1300	ORDINARY GAIN FROM INSTALLMENT SALES FORM 6252 LINE 25 OR 36	PT II 15	12	843 - 854	N
1305	ORDINARY GAIN OR LOSS FROM LIKE KIND EXCHANGE	PT II 16	12	855 - 866	N
1340	COMBINE LINES 10-16	PT II 17	12	867 - 878	N
1350	PT II, SECTION B, TOTAL LOSS FROM FORM 4684	PT II 18(a)	12	879 - 890	NO ENTRY
1360	INDIVIDUAL RETURN GAIN OR LOSS	PT II 18(b)	12	891 - 902	NO ENTRY
	RECORD TERMINUS CHARACTER		1	903 - 903	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1395
	START RECORD SENTINEL		4	5 - 8	"****"
1380	RECORD ID		6	9 - 14	"FRMbbb"
1381	FORM NUMBER		6	15 - 20	"4797bb"
1382	PAGE NUMBER		5	21 - 25	"PG02b"
1383	EMPLOYER IDENTIFICATION NUMBER (PARTNERSHIP'S EIN)		9	26 - 34	N nnnnnnnnn
1384	FILLER		1	35 - 35	BLANK
1385	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
1400	DESCRIPTION OF PROPERTY PROPERTY A	PT III 19A	40	43 - 82	A/N
1410	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY A	PT III 19 A(b)	8	83 - 90	FORMAT: YYYYMMDD OR BLANK
1420	GAIN FROM DISPOSITION DATE SOLD PROPERTY A	PT III 19 A(c)	8	91 - 98	FORMAT: YYYYMMDD OR BLANK
1430	GROSS SALES PRICE PROPERTY A	PT III 20 A	12	99 - 110	N
1440	COST OR OTHER BASIS PLUS EXPENSE PROPERTY A	PT III 21 A	12	111 - 122	N
1450	DEPRECIATION PROPERTY A	PT III 22 A	12	123 - 134	N
1460	ADJUSTED BASIS LINE 21 MINUS LINE 22 PROPERTY A	PT III 23 A	12	135 - 146	N
1470	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY A	PT III 24 A	12	147 - 158	N
1480	SEC 1245 DEPRECIATION PROPERTY A	PT III 25a A	12	159 - 170	N
1490	SEC 1245 SMALLER OF 24 OR 25a PROPERTY A	PT III 25b A	12	171 - 182	N
1500	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY A	PT III 26a A	12	183 - 194	N
1510	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY A	PT III 26b A	12	195 - 206	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1520	SEC 1250 LINE 24 MINUS LINE 26a PROPERTY A	PT III 26c A	12	207 - 218	N
1530	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY A	PT III 26d A	12	219 - 230	N
1540	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF 26c OR 26d PROPERTY A	PT III 26e A	12	231 - 242	N
1550	SEC 291 AMOUNT PROPERTY A	PT III 26f A	12	243 - 254	NO ENTRY
1560	ADD LINES 26b, e AND f PROPERTY A	PT III 26g A	12	255 - 266	N
1570	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY A	PT III 27a A	12	267 - 278	N
1580	SEC 1252 27a TIMES APPLICATION PERCENTAGE PROPERTY A	PT III 27b A	12	279 - 290	N
1590	SEC 1252 SMALLER OF LINE 24 OR 27b PROPERTY A	PT III 27c A	12	291 - 302	N
1600	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY A	PT III 28a A	12	303 - 314	N
1610	SEC 1254 SMALLER OF LINE 24 OR 28a PROPERTY A	PT III 28b A	12	315 - 326	N
1620	SEC 1255 APPLICABLE PERCENTAGE PROPERTY A	PT III 29a A	12	327 - 338	N
1630	SEC 1255 SMALLER OF LINE 24 OR 29a PROPERTY A	PT III 29b A	12	339 - 350	N
1640	DESCRIPTION OF PROPERTY PROPERTY B	PT III 19 B	40	351 - 390	A/N
1650	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY B	PT III 19 B(b)	8	391 - 398	FORMAT: YYYYMMDD OR BLANK
1660	GAIN FROM DISPOSITION DATE SOLD PROPERTY B	PT III 19 B(c)	8	399 - 406	FORMAT: YYYYMMDD OR BLANK
1670	GROSS SALES PRICE PROPERTY B	PT III 20 B	12	407 - 418	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1680	COST OR OTHER BASIS PLUS EXPENSE PROPERTY B	PT III 21 B	12	419 - 430	N
1690	DEPRECIATION PROPERTY B	PT III 22 B	12	431 - 442	N
1700	ADJUSTED BASIS LINE 21 MINUS LINE 22 PROPERTY B	PT III 23 B	12	443 - 454	N
1710	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY B	PT III 24 B	12	455 - 466	N
1720	SEC 1245 DEPRECIATION PROPERTY B	PT III 25a B	12	467 - 478	N
1730	SEC 1245 SMALLER OF 24 OR 25a PROPERTY B	PT III 25b B	12	479 - 490	N
1740	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY B	PT III 26a B	12	491 - 502	N
1750	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY B	PT III 26b B	12	503 - 514	N
1760	SEC 1250 LINE 24 MINUS LINE 26a PROPERTY B	PT III 26c B	12	515 - 526	N
1770	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY B	PT III 26d B	12	527 - 538	N
1780	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF 26c OR 26d PROPERTY B	PT III 26e B	12	539 - 550	N
1790	SEC 291 AMOUNT PROPERTY B	PT III 26f B	12	551 - 562	NO ENTRY
1800	ADD LINES 26b, e AND f PROPERTY B	PT III 26g B	12	563 - 574	N
1810	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY B	PT III 27a B	12	575 - 586	N
1820	SEC 1252 27a TIMES APPLICATION PERCENTAGE PROPERTY B	PT III 27b B	12	587 - 598	N
1830	SEC 1252 SMALLER OF LINE 24 OR 27b PROPERTY B	PT III 27c B	12	599 - 610	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1840	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY B	PT III 28a B	12	611 - 622	N
1850	SEC 1254 SMALLER OF LINE 24 OR 28a PROPERTY B	PT III 28b B	12	623 - 634	N
1860	SEC 1255 APPLICABLE PERCENTAGE PROPERTY B	PT III 29a B	12	635 - 646	N
1870	SEC 1255 SMALLER OF LINE 24 OR 29a PROPERTY B	PT III 29b B	12	647 - 658	N
1880	DESCRIPTION OF PROPERTY PROPERTY C	PT III 19 C	40	659 - 698	A/N
1890	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY C	PT III 19 C(b)	8	699 - 706	FORMAT: YYYYMMDD OR BLANK
1900	GAIN FROM DISPOSITION DATE SOLD PROPERTY C	PT III 19 C(c)	8	707 - 714	FORMAT: YYYYMMDD OR BLANK
1910	GROSS SALES PRICE PROPERTY C	PT III 20 C	12	715 - 726	N
1920	COST OR OTHER BASIS PLUS EXPENSE PROPERTY C	PT III 21 C	12	727 - 738	N
1930	DEPRECIATION PROPERTY C	PT III 22 C	12	739 - 750	N
1940	ADJUSTED BASIS LINE 20 MINUS LINE 22 PROPERTY C	PT III 23 C	12	751 - 762	N
1950	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY C	PT III 24 C	12	763 - 774	N
1960	SEC 1245 DEPRECIATION PROPERTY C	PT III 25a C	12	775 - 786	N
1970	SEC 1245 SMALLER OF 24 OR 25a PROPERTY C	PT III 25b C	12	787 - 798	N
1980	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY C	PT III 26a C	12	799 - 810	N
1990	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY C	PT III 26b C	12	811 - 822	N
2000	SEC 1250 LINE 24 MINUS LINE 26a	PT III 26c C	12	823 - 834	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2010	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY C	PT III 26d C	12	835 - 846	N
2020	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 26c or 26d PROPERTY C	PT III 26e C	12	847 - 858	N
2030	SEC 291 AMOUNT PROPERTY C	PT III 26f C	12	859 - 870	NO ENTRY
2040	ADD LINES 26b, e AND f PROPERTY C	PT III 26g C	12	871 - 882	N
2050	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY C	PT III 27a C	12	883 - 894	N
2060	SEC 1252 27a TIMES APPLICATION PERCENTAGE PROPERTY C	PT III 27b C	12	895 - 906	N
2070	SEC 1252 SMALLER OF LINE 24 OR 27b PROPERTY C	PT III 27c C	12	907 - 918	N
2080	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY C	PT III 28a C	12	919 - 930	N
2090	SEC 1254 SMALLER OF LINE 24 OR 28a PROPERTY C	PT III 28b C	12	931 - 942	N
2100	SEC 1255 APPLICABLE PERCENTAGE PROPERTY C	PT III 29a C	12	943 - 954	N
2110	SEC 1255 SMALLER OF LINE 24 OR 29a PROPERTY C	PT III 29b C	12	955 - 966	N
2120	DESCRIPTION OF PROPERTY PROPERTY D	PT III 19 D	40	967 - 1006	A/N
2130	GAIN FROM DISPOSITION DATE ACQUIRED PROPERTY D	PT III 19 D(b)	8	1007 - 1014	FORMAT: YYYYMMDD OR BLANK
2140	GAIN FROM DISPOSITION DATE SOLD PROPERTY D	PT III 19 D(c)	8	1015 - 1022	FORMAT: YYYYMMDD OR BLANK
2150	GROSS SALES PRICE PROPERTY D	PT III 20 D	12	1023 - 1034	N
2160	COST OR OTHER BASIS PLUS EXPENSE PROPERTY D	PT III 21 D	12	1035 - 1046	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2170	DEPRECIATION PROPERTY D	PT III 22 D	12	1047 - 1058	N
2180	ADJUSTED BASIS LINE 21 MINUS LINE 22 PROPERTY D	PT III 23 D	12	1059 - 1070	N
2190	TOTAL GAIN LINE 20 MINUS LINE 23 PROPERTY D	PT III 24 D	12	1071 - 1082	N
*2195	GAIN FROM DISPOSITION OF PROPERTY	PT III 19	6	1083 - 1088	"STMbnn" OR BLANK

NOTE: USE FIELD # 2195 AS A STATEMENT (STM) REFERENE IF ADDITIONAL INFORMATION OR ATTACHMENTS ARE NEEDED FOR PART III. A MAXIMUM OF 4 PAGE RECORDS, 50 LINES PER PAGE ARE ALLOWED.

2200	SEC 1245 DEPRECIATION PROPERTY D	PT III 25a D	12	1089 - 1100	N
2210	SEC 1245 SMALLER OF 24 OR 25a PROPERTY D	PT III 25b D	12	1101 - 1112	N
2220	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1975 PROPERTY D	PT III 26a D	12	1113 - 1124	N
2230	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF LINE 24 OR 26a PROPERTY D	PT III 26b D	12	1125 - 1136	N
2240	SEC 1250 LINE 24 MINUS LINE 26a PROPERTY D	PT III 26c D	12	1137 - 1148	N
2250	SEC 1250 ADDITIONAL DEPRECIATION AFTER 1969 BEFORE 1976 PROPERTY D	PT III 26d D	12	1149 - 1160	N
2260	SEC 1250 APPLICABLE PERCENTAGE SMALLER OF 26c OR 26d PROPERTY D	PT III 26e D	12	1161 - 1172	N
2270	SEC 291 AMOUNT PROPERTY D	PT III 26f D	12	1173 - 1184	NO ENTRY
2280	ADD LINES 26b, e AND f PROPERTY D	PT III 26g D	12	1185 - 1196	N
2290	SEC 1252 SOIL, WATER AND LAND EXPENSES PROPERTY D	PT III 27a D	12	1197 - 1208	N
2300	SEC 1252 27a TIMES APPLICATION PERCENTAGE PROPERTY D	PT III 27b D	12	1209 - 1220	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2310	SEC 1252 SMALLER OF LINE 24 OR 27b PROPERTY D	PT III 27c D	12	1221 - 1232	N
2320	SEC 1254 INTANGIBLE DRILLING AND DEVELOPMENT PROPERTY D	PT III 28a D	12	1233 - 1244	N
2330	SEC 1254 SMALLER OF LINE 24 OR 28a PROPERTY D	PT III 28b D	12	1245 - 1256	N
2340	SEC 1255 APPLICABLE PERCENTAGE PROPERTY D	PT III 29a D	12	1257 - 1268	N
2350	SEC 1255 SMALLER OF LINE 24 OR 29a PROPERTY D	PT III 29b D	12	1269 - 1280	N
2360	TOTAL GAINS ALL PROPERTIES	PT III 30	12	1281 - 1292	N
2370	COLUMNS A THROUGH D	PT III 31	12	1293 - 1304	N
2380	SUBTRACT LINE 31 FROM LINE 30	PT III 32	12	1305 - 1316	N
2420	EXPENSE DEDUCTION OR RECOVERY DEDUCTION SEC 179	PT IV 33(a)	12	1317 - 1328	N
2430	EXPENSE DEDUCTION OR RECOVERY DEDUCTION SEC 280F	PT IV 33(b)	12	1329 - 1340	N
2440	DEPRECIATION OR RECOVERY SEC 179	PT IV 34(a)	12	1341 - 1352	N
2450	DEPRECIATION OR RECOVERY SEC 280F	PT IV 34(b)	12	1353 - 1364	N
2460	LINE 33 MINUS LINE 34 SEC 179	PT IV 35(a)	12	1365 - 1376	N
2470	LINE 33 MINUS LINE 34 SEC 280F	PT IV 35(b)	12	1377 - 1388	N
*2475	RECAPTURE STATEMENT	PT IV	6	1389 - 1394	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	1395 - 1395	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0239
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4952bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0020	INVESTMENT INTEREST EXPENSE	PT I 1	12	43 - 54	N
0030	DISALLOWED INVESTMENT INTEREST EXPENSE	PT I 2	12	55 - 66	N
0040	TOTAL INVESTMENT INTEREST ADD LINES 1 AND 2	PT I 3	12	67 - 78	N
0050	GROSS INCOME FROM PROPERTY HELD FOR INVESTMENT	PT II 4(a)	12	79 - 90	N
0053	QUALIFIED DIVIDENDS INCLUDED ON LINE 4a	PT II 4(b)	12	91 - 102	N
0057	SUBTRACT LINE 4b FROM LINE 4a	PTII 4(c)	12	103 - 114	N
0060	NET GAIN	PT II 4(d)	12	115 - 126	N
0065	ELECTION LITERAL	4g	4	127 - 130	ELEC OR BLANK
0067	ELECTION LITERAL AMOUNT	4e	12	131 - 142	N
0070	SEE LINE INSTRUCTIONS ON FORM	PT II 4(e)	12	143 - 154	N
0080	SUBTRACT LINE 4e FROM LINE 4d	PT II 4(f)	12	155 - 166	N
0090	AMOUNT FROM LINE 4b AND 4e	PT II 4(g)	12	167 - 178	N
0100	INVESTMENT INCOME	PT II 4(h)	12	179 - 190	N
0110	INVESTMENT EXPENSES	PT II 5	12	191 - 202	N
0120	NET INVESTMENT INCOME	PT II 6	12	203 - 214	N
0130	INVESTMENT INT. EXPENSE CARRY FORWARD	PT III 7	12	215 - 226	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0140	INVESTMENT INT. EXPENSE DEDUCT	PT III 8	12	227 - 238	N
	RECORD TERMINUS CHARACTER		1	239 - 239	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0827
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4970bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	NAME OF PERSON SUBJECT TO TRUST TAX	A	35	43 - 77	A/N
0020	SSN OF PERSON SUBJECT TO TRUST TAX	B	9	78 - 86	N
0030	NAME OF TRUST	C	35	87 - 121	A/N
0040	STREET ADDRESS	C	35	122 - 156	A/N
0050	CITY/STATE/ZIP	C	33	157 - 189	A/N
0060	EMPLOYER IDENTIFICATION NUMBER (EIN)	D	9	190 - 198	N
0070	DOMESTIC TRUST INDICATOR	E	1	199 - 199	"X" OR BLANK
0080	FOREIGN TRUST INDICATOR	E	1	200 - 200	"X" OR BLANK
0090	BENEFICIARY DATE OF BIRTH	F	8	201 - 208	YYYYMMDD
0100	NUMBER OF TRUSTS	G	2	209 - 210	N
0110	PRIOR YEARS DISTRIBUTION AMOUNT	1	12	211 - 222	N
0120	PRE-BIRTH/21 DISTRIBUTION AMOUNT	2	12	223 - 234	N
0130	NET DISTRIBUTION AMOUNT	3	12	235 - 246	N
0140	TAX ON TRUST AMOUNT FROM LINE 3	4	12	247 - 258	N
0150	TOTAL AMOUNT	5	12	259 - 270	N
0160	TAX EXEMPT INTEREST	6	12	271 - 282	N
0170	TAXABLE AMOUNT	7	12	283 - 294	N
0180	NUMBER OF DISTRIBUTION YEARS	8	2	295 - 296	N
0190	AVERAGE ANNUAL AMOUNT DISTRIBUTED	9	12	297 - 308	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0200	MULTIPLY LINE 9 BY 25%	10	12	309 - 320	N
0210	NUMBER OF EARLIER YEARS CONSIDERED	11	2	321 - 322	N
0220	AVERAGE AMOUNT FOR RECOMPUTING TAX	12	12	323 - 334	N
0230	PRIOR YEAR PRE-DIST TAXABLE INCOME (a)	13(a)	12	335 - 346	N
0240	PRIOR YEAR PRE-DIST TAXABLE INCOME (b)	13(b)	12	347 - 358	N
0250	PRIOR YEAR PRE-DIST TAXABLE INCOME (c)	13(c)	12	359 - 370	N
0260	PRIOR YEAR PRE-DIST TAXABLE INCOME (d)	13(d)	12	371 - 382	N
0270	PRIOR YEAR PRE-DIST TAXABLE INCOME (e)	13(e)	12	383 - 394	N
0280	MID YEAR DIGITS (a)	PT II (a)	4	395 - 398	N
0290	MID YEAR PRE-DIST TAXABLE INCOME (a)	14(a)	12	399 - 410	N
0300	RECOMPUTING AVERAGE REPEATED (a)	15(a)	12	411 - 422	N
0310	RECOMPUTED TAXABLE INCOME (a)	16(a)	12	423 - 434	N
0320	INCOME TAX (a)	17(a)	12	435 - 446	N
0330	PRE-CREDIT TAX (a)	18(a)	12	447 - 458	N
0340	ADDITIONAL TAX (a)	19(a)	12	459 - 470	N
0350	TAX CREDIT (a)	20(a)	12	471 - 482	N
0360	NET TAX (a)	21(a)	12	483 - 494	N
0370	ALTERNATIVE MINIMUM TAX ADJUSTMENT (a)	22(a)	12	495 - 506	N
0380	ADJUSTED NET TAX (a)	23(a)	12	507 - 518	N
0390	MID YEAR DIGITS (b)	PT II (b)	4	519 - 522	N
0400	MID YEAR PRE-DIST TAXABLE INCOME (b)	14(b)	12	523 - 534	N
0410	RECOMPUTING AVERAGE REPEATED (b)	15(b)	12	535 - 546	N
0420	RECOMPUTED TAXABLE INCOME (b)	16(b)	12	547 - 558	N
0430	INCOME TAX (b)	17(b)	12	559 - 570	N
0440	PRE-CREDIT TAX (b)	18(b)	12	571 - 582	N
0450	ADDITIONAL TAX (b)	19(b)	12	583 - 594	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0460	TAX CREDIT (b)	20(b)	12	595 - 606	N
0470	NET TAX (b)	21(b)	12	607 - 618	N
0480	ALTERNATIVE MINIMUM TAX ADJUSTMENT (b)	22(b)	12	619 - 630	N
0490	ADJUSTED NET TAX (b)	23(b)	12	631 - 642	N
0500	MID YEAR DIGITS (c)	PT II (c)	4	643 - 646	N
0510	MID YEAR PRE-DIST TAXABLE INCOME (c)	14(c)	12	647 - 658	N
0520	RECOMPUTING AVERAGE REPEATED (c)	15(c)	12	659 - 670	N
0530	RECOMPUTED TAXABLE INCOME (c)	16(c)	12	671 - 682	N
0540	INCOME TAX (c)	17(c)	12	683 - 694	N
0550	PRE-CREDIT TAX (c)	18(c)	12	695 - 706	N
0560	ADDITIONAL TAX (c)	19(c)	12	707 - 718	N
0570	TAX CREDIT (c)	20(c)	12	719 - 730	N
0580	NET TAX (c)	21(c)	12	731 - 742	N
0590	ALTERNATIVE MINIMUM TAX ADJUSTMENT (c)	22(c)	12	743 - 754	N
0600	ADJUSTED NET TAX (c)	23(c)	12	755 - 766	N
0610	ADJUSTED TAX	24	12	767 - 778	N
0620	AVERAGE ADJUSTED TAX	25	12	779 - 790	N
0630	ACCOUNTABLE EARLY YEARS TOTAL	26	12	791 - 802	N
0640	NET AMOUNT TAX REPEATED	27	12	803 - 814	N
0670	ACCUMULATION DIST ATTRIBUTABLE TAX	28	12	815 - 826	N
	RECORD TERMINUS CHARACTER		1	827 - 827	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0426
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"4972bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	RECIPIENT NAME		35	43 - 77	A/N
0020	RECIPIENT EIN		9	78 - 86	N
0024	DISTRIBUTION OF QUALIFIED PLAN 1 YES BOX		1	87 - 87	"X" OR BLANK
0026	DISTRIBUTION OF QUALIFIED PLAN 1 NO BOX		1	88 - 88	"X" OR BLANK
0030	ROLLOVER YES BOX	2	1	89 - 89	"X" OR BLANK
0040	ROLLOVER NO BOX	2	1	90 - 90	"X" OR BLANK
0042	BENEFICIARY OF QUAL PARTICIPANT YES BOX	3	1	91 - 91	"X" OR BLANK
0044	BENEFICIARY OF QUAL PARTICIPANT NO BOX	3	1	92 - 92	"X" OR BLANK
0084	QUAL AGE - FIVE YR MEMBER YES BOX	4	1	93 - 93	"X" OR BLANK
0086	QUAL AGE - FIVE YR MEMBER NO BOX	4	1	94 - 94	"X" OR BLANK
0190	PRIOR YEAR DISTRIBUTION YES BOX	5a	1	95 - 95	"X" OR BLANK
0200	PRIOR YEAR DISTRIBUTION NO BOX	5a	1	96 - 96	"X" OR BLANK
0201	BENEFICIARY DISTRIBUTION YES BOX	5b	1	97 - 97	"X" OR BLANK
0202	BENEFICIARY DISTRIBUTION NO BOX	5b	1	98 - 98	"X" OR BLANK
0204	NUA LITERAL	6	3	99 - 101	"NUA" OR BLANK
0206	NUA WORKSHEET AMOUNT	6	12	102 - 113	N
0210	FORM 1099R CAPITAL GAIN	6	12	114 - 125	N
0220	MULTIPLY LINE 6 BY 20%	7	12	126 - 137	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0230	NUA LITERAL	8	3	138 - 140	"NUA" OR BLANK
0235	NUA INCLUDED AMOUNT	8	12	141 - 152	N
0240	ORDINARY INCOME	8	12	153 - 164	N
0250	DEATH BENEFIT EXCLUSION	9	12	165 - 176	N
0260	TOTAL TAXABLE AMOUNT	10	12	177 - 188	N
0270	ACTUARIAL VALUE	11	12	189 - 200	N
0280	ADJUSTED TOTAL TAXABLE AMOUNT	12	12	201 - 212	N
0290	50% OF ADJUSTED TAXABLE AMOUNT	13	12	213 - 224	N
0300	NET ADJUSTED TAXABLE AMOUNT	14	12	225 - 236	N
0310	20% OF NET ADJUSTED TAXABLE AMOUNT	15	12	237 - 248	N
0320	MINIMUM DISTRIBUTION ALLOWANCE	16	12	249 - 260	N
0330	ALLOWABLE TAXABLE AMOUNT	17	12	261 - 272	N
0340	FEDERAL ESTATE TAX	18	12	273 - 284	N
0350	NET TAXABLE AMOUNT	19	12	285 - 296	N
0351	ACTUARIAL/ADJUSTED TAXABLE AMT RATIO	20	6	297 - 302	N
0352	PERCENTAGE OF MINIMUM DISTRIBUTION ALLOWANCE	21	12	303 - 314	N
0353	ADJUSTED ACTUARIAL VALUE	22	12	315 - 326	N
0605	10 YR METHOD TAXABLE AMOUNT	23	12	327 - 338	N
0610	10 YR METHOD LUMP SUM TAX	24	12	339 - 350	N
0620	10 YR METHOD TENTATIVE AVERAGE TAX	25	12	351 - 362	N
0660	PERCENTAGE OF ADJUSTED 10 YR ACTUARIAL VALUE	26	12	363 - 374	N
0670	10 YR METHOD ADJUSTED ACTUARIAL TAX	27	12	375 - 386	N
0680	10 YR METHOD ADJUSTED AVERAGE TAX	28	12	387 - 398	N
0690	10 YR METHOD AVERAGE TAX	29	12	399 - 410	N
0695	MULTIPLE RECIPIENT DISTRIBUTION LITERAL	29	3	411 - 413	"MRD" OR BLANK
0705	TOTAL TAX ON LUMP-SUM DISTRIBUTION	30	12	414 - 425	N
	RECORD TERMINUS CHARACTER		1	426 - 426	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0466
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"5884bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	NO ENTRY
0040	WAGES PAID OR INCURRED (WORKED AT LEAST 120 HOURS BUT FEWER THAN 400 HOURS)	1a	12	52 - 63	N
0050	TOTAL WAGES (120 - 400 HOURS)	1a	12	64 - 75	N
0060	WAGES PAID OR INCURRED (WORKE AT LEAST 400 HOURS)	1b	12	76 - 87	N
0070	TOTAL WAGES (400 HOURS OR MORE)	1b	12	88 - 99	N
0072	SECOND YEAR WAGES	1c	12	100 - 111	N
0074	TOTAL SECOND YEAR WAGES	1c	12	112 - 123	N
0080	SUM OF LINES 1a AND 1b AND 1c	2	12	124 - 135	N
*0085	ATTACH STATEMENT	2	6	136 - 141	"STMbnn" OR BLANK
0090	WORK OPPT. CREDITS FROM FLOW THROUGH ENTITIES	3	12	142 - 153	N
0100	ADD LINES 2 AND 3	4	12	154 - 165	N
0110	WORK OPPORTUNITY CREDIT	5	12	166 - 177	N
0120	SUBTRACT LINE 5 FROM LINE 4	6	12	178 - 189	N
0130	WORK OPPORTUNITY CREDIT FOR 2007	7	12	190 - 201	N
0140	CARRY FORWARD 2006/ CARRY BACK 2008	8	12	202 – 213	N
0150	ADD LINES 6 THROUGH 8	9	12	214 - 225	N
0160	ALLOCATION TO PATRONS	10	12	226 - 237	N
0165	SUBTRACT LINES 10 FROM 9	11	12	238 - 249	N
0170	TAX BEFORE CREDITS	12	12	250 - 261	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0175	ALTERNATIME MINIMUM TAX	13	12	262 - 273	N
0180	ADD LINES 12 AND 13	14	12	274 - 285	N
0185	CREDITS FROM FORM 1040	15a	12	286 - 297	N
0195	FOREIGN TAX CREDIT	15b	12	298 - 309	N
0200	CREDIT FROM FORMS 5735 AND 8834	15c	12	310 - 321	NO ENTRY
0205	NON-BUSINESS ALTERNATIVE MOTOR VEHICLE CREDIT (FORM 8910, LINE 18)	15d	12	322 - 333	NO ENTRY
0210	NON-BUSINESS ALTERNATIVE FUEL VEHICLE REFUELING (FORM 8911, LINE 19)	15e	12	334 - 345	NO ENTRY
0230	ADD LINES 15a THROUGH 15e	15f	12	346 - 357	N
0235	NET INCOME TAX LINE 15f MINUS LINE 14	16	12	358 - 369	N
0240	NET REGULAR TAX, LINE 15f FROM LINE 12	17	12	370 - 381	N
0250	25% OF EXCESS, IF ANY, LINE 17	18	12	382 - 393	N
0260	SUBTRACT LINE 18 FROM LINE 16 (FORM 3800, LINE 19)	19	12	394 - 405	N
0265	GENERAL BUSINESS CREDIT	20a	12	406 - 417	N
0270	EMPOWERMENT ZONE AND RENEWAL COMMUNITY EMPLOYMENT CREDIT (FORM 8844, LINE 16)	20b	12	418 - 429	N
0275	ADD LINES 20a AND 20b	20c	12	430 - 441	N
0280	SUBTRACT LINE 20c FROM LINE 19	21	12	442 - 453	N
0285	CREDIT FOR THE CURRENT YEAR	22	12	454 - 465	N
	RECORD TERMINUS CHARACTER		1	466 - 466	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0467
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"6198bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0020	DESCRIPTION OF ACTIVITY		80	43 - 122	A/N
0030	ORDINARY INCOME (LOSS) FROM ACTIVITY	PT I 1	12	123 - 134	N
0040	GAIN (LOSS) FROM ASSETS (SCHEDULE D)	PT I 2a	12	135 - 146	N
0050	GAIN (LOSS) FROM ASSETS (FORM 4797)	PT I 2b	12	147 - 158	N
*0060	GAIN (LOSS) FROM ASSETS (OTHER FORM OR SCHEDULE)	PT I 2c	6	159 - 164	"STMbnn" OR BLANK
0065	CARRY FORWARD FORM NAME	PT I 2c	20	165 - 184	A/N OR BLANK
+0070	GAIN (LOSS) FROM ASSETS (OTHER FORMS OR SCHEDULE) (AMOUNT)	PT I 2c	12	185 - 196	N
0080	GAIN (LOSS) FROM ASSETS (OTHER FORM OR SCHEDULE) (TOTAL)	PT I 2c	12	197 - 208	N
0090	OTHER INCOME OR GAINS (SCHEDULE K1, FORM 1065 OR FORM 1120S)	PT I 3	12	209 - 220	N
0100	OTHER DEDUCTIONS OR LOSSES INCLUDING INVESTMENT INTEREST EXPENSE	PT I 4	12	221 - 232	N ***
0110	CURRENT YEAR PROFIT (LOSS) FROM ACTIVITY	PT I 5	12	233 - 244	N
0120	ADJUSTED BASIS FIRST DAY OF TAX YEAR	PT II 6	12	245 - 256	N
0130	TAX YEAR INCREASES	PT II 7	12	257 - 268	N
0140	ADD LINES 6 AND 7	PT II 8	12	269 - 280	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0150	TAX YEAR DECREASES	PT II 9	12	281 - 292	N
0160	LINE 8 MINUS LINE 9	PT II 10(a)	12	293 - 304	N
0170	AMOUNT AT RISK	PT II 10(b)	12	305 - 316	N
0180	INVESTMENT IN ACTIVITY	PT III 11	12	317 - 328	N
0190	EFFECTIVE DATE INCREASES	PT III 12	12	329 - 340	N
0200	ADD LINES 11 AND 12	PT III 13	12	341 - 352	N
0210	EFFECTIVE DATE DECREASES	PT III 14	12	353 - 364	N
0220	AT RISK EFFECTIVE DATE, BOX	PT III 15a	1	365 - 365	"X" OR BLANK
0230	PRIOR YEAR FORM 6198, LINE 19, BOX	PT III 15b	1	366 - 366	"X" OR BLANK
0240	AMOUNT AT RISK	PT III 15	12	367 - 378	N
0250	INCREASES SINCE EFFECTIVE DATE, BOX	PT III 16a	1	379 - 379	"X" OR BLANK
0260	INCREASES END OF PRIOR TAX YEAR, BOX	PT III 16b	1	380 - 380	"X" OR BLANK
0270	AMOUNT OF INCREASES	PT III 16	12	381 - 392	N
0280	ADD LINES 15 AND 16	PT III 17	12	393 - 404	N
0290	DECREASES SINCE EFFECTIVE DATE, BOX	PT III 18a	1	405 - 405	"X" OR BLANK
0300	DECREASES SINCE END OF PRIOR YEAR, BOX	PT III 18b	1	406 - 406	"X" OR BLANK
0310	AMOUNT OF DECREASES	PT III 18	12	407 - 418	N
0320	AMOUNT AT RISK LINE 17 MINUS LINE 18	PT III 19(a)	12	419 - 430	N
0330	AMOUNT AT RISK	PT III 19(b)	12	431 - 442	N
0340	AMOUNT AT RISK LARGER OF LINE 10 OR LINE 19	PT IV 20	12	443 - 454	N
0350	DEDUCTIBLE LOSS FROM SMALLER OF LINE 5 OR 20	PT IV 21	12	455 - 466	N ***
	RECORD TERMINUS CHARACTER		1	467 - 467	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0638
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"6252bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 - 51	NO ENTRY
0020	PROPERTY DESCRIPTION	1	65	52 - 116	A/N
0030	DATE ACQUIRED	2a	8	117 - 124	YYYYMMDD
0040	DATE SOLD	2b	8	125 - 132	YYYYMMDD
0050	PROPERTY SOLD TO RELATED PARTY YES BOX	3	1	133 - 133	"X" OR BLANK
0055	PROPERTY SOLD TO RELATED PARTY NO BOX	3	1	134 - 134	"X" OR BLANK
0060	MARKET SECURITY - YES BOX	4	1	135 - 135	"X" OR BLANK
0065	MARKET SECURITY - NO BOX	4	1	136 - 136	"X" OR BLANK
0070	SELLING PRICE	5	12	137 - 148	N
*0075	GAIN COMPUTATION SCHEDULE	5	6	149 - 154	"STMbnn" OR BLANK
0080	MORTGAGE INDEBTEDNESS	6	12	155 - 166	N
0090	LINE 5 MINUS LINE 6	7	12	167 - 178	N
0100	COST OR OTHER BASIS	8	12	179 - 190	N
0110	DEPRECIATION ALLOWED	9	12	191 - 202	N
0120	ADJUSTED BASIS	10	12	203 - 214	N
0130	COMMISSIONS/OTHER EXPENSES	11	12	215 - 226	N
0140	INCOME RECAPTURE F4797	12	12	227 - 238	N
0150	SUM OF LINES 10, 11 AND 12	13	12	239 - 250	N
0160	LINE 5 MINUS LINE 13	14	12	251 - 262	N
0170	GAIN EXCLUDED AMOUNT	15	12	263 - 274	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0180	GROSS PROFIT	16	12	275 - 286	N
0190	LINE 6 MINUS LINE 13	17	12	287 - 298	N
0200	CONTRACT PRICE	18	12	299 - 310	N
0210	GROSS PROFIT PERCENTAGE	19	6	311 - 316	N
0220	YEAR OF SALE LINE 17 AMOUNT	20	12	317 - 328	N
0230	PAYMENTS RECEIVED	21	12	329 - 340	N
0240	ADD LINES 20 AND 21	22	12	341 - 352	N
0250	PAYMENTS RECEIVED PRIOR YEAR	23	12	353 - 364	N
0260	INSTALLMENT SALE INCOME	24	12	365 - 376	N
0270	ORDINARY INCOME UNDER RECAPTURE RULES	25	12	377 - 388	N
0280	LINE 24 MINUS LINE 25	26	12	389 - 400	N
0290	RELATED PARTY IDENTITY	27	40	401 - 440	A/N
0295	CONTINUATION DATA	27	80	441 - 520	A/N
0300	SECOND DISPOSITION - YES BOX	28	1	521 - 521	"X" OR BLANK
0305	SECOND DISPOSITION - NO BOX	28	1	522 - 522	"X" OR BLANK
0310	2ND DISP MORE THAN 2 YEARS AFTER 1ST DISP	29a	1	523 - 523	"X" OR BLANK
0320	DATE OF DISPOSITION	29a	8	524 - 531	YYYYMMDD OR BLANK
0330	1ST DISP SALE/EXCHANGE	29b	1	532 - 532	"X" OR BLANK
0340	2ND DISP INVOLUNTARY CONVERSION	29c	1	533 - 533	"X" OR BLANK
0350	2ND DISP AFTER DEATH OF ORIGINAL SELLER/BUYER	29d	1	534 - 534	"X" OR BLANK
0360	DISPOSITION NOT TO AVOID TAX	29e	1	535 - 535	"X" OR BLANK
@0370	EXPLANATION OF DISP NOT TO AVOID TAX	29e	6	536 - 541	"STMbnn" OR BLANK
0380	SELLING PRICE	30	12	542 - 553	N
0390	CONTRACT PRICE 1ST YEAR	31	12	554 - 565	N
0400	SMALLER OF LINE 30 OR 31	32	12	566 - 577	N
0410	TOTAL PAYMENTS RECEIVED	33	12	578 - 589	N
0420	LINE 32 MINUS LINE 33	34	12	590 - 601	N
0430	LINE 34 MULTIPLIED BY LINE 19 GROSS PROFIT PERCENTAGE	35	12	602 - 613	N
0440	ORDINARY INCOME LINE 35	36	12	614 - 625	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
0450	LINE 35 MINUS LINE 36	37	12	626 -	637	N
	RECORD TERMINUS CHARACTER		1	638 -	638	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0478
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"6478bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	NO ENTRY
0020	QUALIFIED ETHANOL FUEL PRODUCTION (SOLD OR USED)	1(a)	12	52 - 63	N
0030	TOTAL QUALIFIED ETHANOL FUEL	1(c)	12	64 - 75	N
0040	ALCOHOL 190 PROOF OR GREATER AND FUEL MIXTURE (NUMBER OF GALLONS SOLD OR USED)	2(a)	12	76 - 87	N
0050	TOTAL ALCOHOL 190 PROOF OR GREATER AND FUEL MIXTURE	2(c)	12	88 - 99	N
0060	LESS THAN 190 PROOF BUT AT LEAST 150 PROOF AND FUEL MIXTURE (NUMBER OF GALLONS SOLD OR USED)	3(a)	12	100 - 111	N
0070	TOTAL ALCOHOL LESS THAN 190 PROOF BUT AT LEAST 150 PROOF AND FUEL MIXTURE	3(C)	12	112 - 123	N
0080	SUM OF AMOUNTS IN COL.(c), LINES 1, 2 AND 3	4(c)	12	124 - 135	N |
0095	ALCOHOL FUEL CREDITS FROM FLOW THROUGH ENTITIES	5(c)	12	136 - 147	N
0105	ADD LINES 4 AND 5, COLUMN C	6(c)	12	148 - 159	N
0115	ALCOHOL FUEL CREDITS INCLUDED ON LINE 6: PASSIVE	7(c)	12	160 - 171	N
0125	SUBTRACT LINE 7 FROM LINE 6	8(c)	12	172 - 183	N
0135	ALCOHOL FUEL PASSIVE ACTIVITY CREDIT ALLOWED FOR TAX YEAR	9(c)	12	184 - 195	N
0145	CARRYBACK/CARRYFORWARD OF ALCOHOL FUEL CREDIT	10(c)	12	196 - 207	N
0150	ADD LINES 8 THROUGH 10	11(c)	12	208 - 219	N |
0160	AMOUNT ALLOCATED TO BENEFICIARIES	12(c)	12	220 - 231	N |

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
@0165	ATTACH 1041 STATEMENT	12(c)	6	232 - 237	"STMbnn" OR BLANK
0170	SUBTRACT LINE 12 FROM LINE 11	13(c)	12	238 - 249	N
0240	REGULAR TAX BEFORE CREDITS	14	12	250 - 261	N
0250	ALTERNATIVE MINIMUM TAX	15	12	262 - 273	N
0260	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	16	12	274 - 285	N
0270	CREDITS FROM FORM 1040	17a	12	286 - 297	N
0285	FOREIGN TAX CREDIT	17b	12	298 - 309	N
0350	QUALIFIED ELECTRIC VEHICLE CREDIT (FORM 8834)	17c	12	310 - 321	NO ENTRY
0360	QUALIFIED ELECTRIC VEHICLE CREDIT (FORMS 5735 AND 8834)	17d	12	322 - 333	NO ENTRY
0370	ALT. FUEL VEHICLE REFUELING PROPERTY CREDIT (FORM 8911)	17e	12	334 - 345	NO ENTRY
0380	TOTAL CREDITS: ADD LINES 17a THROUGH 17e	17f	12	346 - 357	N
0390	NET INCOME TAX: SUBTRACT LINE 17f FROM LINE 16	18	12	358 - 369	N
0410	NET REGULAR TAX: SUBTRACT LINE 17f FROM LINE 14	19	12	370 - 381	N
0420	ENTER 25% (.25) OF THE EXCESS	20	12	382 - 393	N
0425	SUBTRACT LINE 20 FROM LINE 18	21	12	394 - 405	N
0430	GENERAL BUSINESS CREDIT	22a	12	406 - 417	N
0431	FORM 8844 CREDIT	22b	12	418 - 429	N
0432	FORM 5884 CREDIT	22c	12	430 - 441	N
0433	ADD LINES 22a - 22c	22d	12	442 - 453	N
0440	SUBTRACT LINE 22 FROM LINE 21	23	12	454 - 465	N
0450	CREDIT FOR CURRENT YEAR: SMALLER OF LINE 11 OR LINE 23 (ESTATES AND TRUSTS, SMALLER OF LINE 13 OR 23)	24	12	466 - 477	N
	RECORD TERMINUS CHARACTER		1	478 - 478	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0498
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"6765bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	NO ENTRY
0015	AMOUNT PAID OR INCURRED TO ENERGY CONSORTIA AFTER 8/08/05	1	12	52 - 63	N
0020	BASIC RESEARCH PAYMENTS PAID OR INCURRED TO QUALIFIED ORGANIZATION	2	12	64 - 75	N
0030	QUALIFIED ORGANIZATION BASE PERIOD AMT.	3	12	76 - 87	N
0040	SUBTRACT LINE 3 FROM LINE 2	4	12	88 - 99	N
0050	WAGES FOR QUALIFIED SERVICES	5	12	100 - 111	N
0060	COST OF SUPPLIES	6	12	112 - 123	N
0070	COST OF COMPUTERS	7	12	124 - 135	N
0080	% OF CONTRACT RESEARCH EXP.	8	12	136 - 147	N
0090	TOTAL QUALIFIED RESEARCH EXP.	9	12	148 - 159	N
0100	FIXED-BASE PERCENTAGE (NOT MORE THAN 16%)	10	6	160 - 165	N
0110	AVG ANNUAL GROSS RECEIPTS	11	12	166 - 177	N
0120	LINE 11 X LINE 10 PERCENTAGE	12	12	178 - 189	N
0130	SUBTRACT LINE 12 FROM LINE 9	13	12	190 - 201	N
0140	MULTIPLY LINE 9 BY 50%	14	12	202 - 213	N
0150	SMALLER OF LINE 13 OR LINE 14	15	12	214 - 225	N
0160	ADD LINES 1, 4 AND 15	16	12	226 - 237	N
0170	ELECTING REDUCED CREDIT IRC 280C: YES	17	1	238 - 238	X OR BLANK
0175	ELECTING REDUCED CREDIT IRC 280C: NO	17	1	239 - 239	X OR BLANK
0180	CREDIT AMOUNT	17	12	240 - 251	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
@0190	ATTACH SCHEDULE	17	6	252 - 257	"STMbnn" OR BLANK
0195	AMOUNT PAID OR INCURRED TO ENERGY CONSORTIA AFTER 8/08/05	18	12	258 - 269	N
0200	BASIC RESEARCH PAYMENTS PAID OR INCURRED TO QUALIFIED ORGANIZATION	19	12	270 - 281	N
0210	ORGANIZATION BASE PERIOD AMT.	20	12	282 - 293	N
0220	SUBTRACT LINE 20 FROM LINE 19	21	12	294 - 305	N
0224	ADD LINES 18 AND 21	22	12	306 - 317	N
0230	MULTIPLY LINE 22 BY 20%	23	12	318 - 329	N
0240	WAGES FOR QUALIFIED SERVICES	24	12	330 - 341	N
0250	COST OF SUPPLIES	25	12	342 - 353	N
0260	COST OF COMPUTERS	26	12	354 - 365	N
0270	% OF CONTRACT RESEARCH EXP.	27	12	366 - 377	N
0280	TOTAL QUALIFIED RESEARCH EXP.	28	12	378 - 389	N
0290	AVG. ANNUAL GROSS RECEIPTS	29	12	390 - 401	N
0300	MULTIPLY LINE 29 BY 1%	30	12	402 - 413	N
0310	SUBTRACT LINE 30 FROM LINE 28	31	12	414 - 425	N
0320	MULTIPLY LINE 29 BY 1.5%	32	12	426 - 437	N
0330	SUBTRACT LINE 32 FROM LINE 28	33	12	438 - 449	N
0340	SUBTRACT LINE 33 FROM LINE 31	34	12	450 - 461	N
0350	MULTIPLY LINE 29 BY 2%	35	12	462 - 473	N
0360	SUBTRACT LINE 35 FROM LINE 28	36	12	474 - 485	N
0370	SUBTRACT LINE 36 FROM LINE 33	37	12	486 - 497	N
	RECORD TERMINUS CHARACTER		1	498 - 498	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0371
	START RECORD SENTINEL		4	5 - 8	"*****"
0443	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0444	FORM NUMBER		6	15 - 20	"6765bb"
0445	PAGE NUMBER		5	21 - 25	"PG02b"
0446	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0447	FILLER		1	35 - 35	BLANK
0448	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0465	MULTIPLY LINE 34 BY 3% (.03)	38	12	43 - 54	N
0470	MULITPLY LINE 37 BY 4% (.04)	39	12	55 - 66	N
0475	MULTIPLY LINE 36 BY 5% (.05)	40	12	67 - 78	N
0480	ADD LINES 23, 38, 39, AND 40	41	12	79 - 90	N
0485	ELECTING REDUCED CREDIT IRC 280C: YES	42	1	91 - 91	X OR BLANK
0490	ELECTING REDUCED CREDIT IRC 280C: NO	42	1	92 - 92	X OR BLANK
0495	CREDIT AMOUNT	42	12	93 - 104	N
@0500	ATTACH SCHEDULE	42	6	105 - 110	"STMbnn" OR BLANK
0520	PAID OR INCURRED TO ENERGY CONSORTIA	43	12	111 - 122	N
0530	RESEARCH PAYMENTS TO QUALIFIED ORGS	44	12	123 - 134	N
0540	QUALIFIED ORG BASE PERIOD AMOUNT	45	12	135 - 146	N
0550	SUBTRACT LINE 45 FROM LINE 44	46	12	147 - 158	N
0560	ADD LINES 43 AND 46	47	12	159 - 170	N
0570	MULTIPLY LINE 47 BY 20%	48	12	171 - 182	N
0580	WAGES FOR QUALIFIED SERVICES	49	12	183 - 194	N
0590	COST OF SUPPLIES	50	12	195 - 206	N
0600	COMPUTER RENTAL OR LEASE COSTS	51	12	207 - 218	N
0610	CONTRACT RESEARCH EXP APPLICABLE PERCENTAGE	52	12	219 - 230	N
0620	TOTAL QUALIFIED RESEARCH EXPENSES	53	12	231 - 242	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0630	PRIOR 3 YEARS TOTAL QUALIFIED RESEARCH EXPENSES	54	12	243 - 254	N
0640	DIVIDE LINE 54 BY 6.0	55	12	255 - 266	N
0650	SUBTRACT LINE 55 FROM LINE 53	56	12	267 - 278	N
0660	MULTIPLY LINE 56 BY 12%	57	12	279 - 290	N
0670	ADD LINES 48 AND 57	58	12	291 - 302	N
0700	SECTION 280C ELECTION “YES” BOX	59	1	303 - 303	X OR BLANK
0710	SECTION 280C ELECTION “NO” BOX	59	1	304 - 304	X OR BLANK
0720	CREDIT AMOUNT	59	12	305 - 316	N
@0725	ATTACH SCHEDULE	59	6	317 - 322	"STMbnn" OR BLANK
0730	RESEARCH CREDIT FROM PASS THROUGH ENTITIES	60	12	323 - 334	N
0740	ADD LINE 17 OR LINE 42 OR LINE 59 TO LINE 60	61	12	335 - 346	N
0750	AMOUNT ALLOCATED TO BENEF. OF ESTATES AND TRUSTS	62	12	347 - 358	N
0760	ESTATES OR TRUSTS: SUBTRACT LINE 62 FROM LINE 61.	63	12	359 - 370	N
	RECORD TERMINUS CHARACTER		1	371 - 371	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1179
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8082bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION EIN		9	43 - 51	NO ENTRY
0020	NOTICE OF INCONSISTENT TREATMENT	1a	1	52 - 52	"X" OR BLANK
0025	ADMIN ADJUST REQUEST	1b	1	53 - 53	NO ENTRY
0030	AMENDED RETURN FOR SMALL PARTNERSHIPS	1c	1	54 - 54	NO ENTRY
0035	SUBSTITUED RETURN TREATMENT (YES BOX)	2	1	55 - 55	"X" OR BLANK
0040	SUBSTITUED RETURN TREATMENT (NO BOX)	2	1	56 - 56	"X" OR BLANK
0050	TYPE OF PASS-THROUGH ENTITY (PARTNERSHIP)	3a	1	57 - 57	"X" OR BLANK
0055	TYPE OF PASS-THROUGH ENTITY (ELECTING LARGE PARTNERSHIP)	3b	1	58 - 58	"X" OR BLANK
0060	TYPE OF PASS-THROUGH ENTITY (S CORPORATION)	3c	1	59 - 59	"X" OR BLANK
0065	TYPE OF PASS-THROUGH ENTITY (ESTATE)	3d	1	60 - 60	"X" OR BLANK
0070	TYPE OF PASS-THROUGH ENTITY (TRUST)	3e	1	61 - 61	"X" OR BLANK
0075	TYPE OF PASS-THROUGH ENTITY (REMIC)	3f	1	62 - 62	"X" OR BLANK
0080	IDENTIFYING NUMBER OF PASS-THROUGH ENTITY	4	9	63 - 71	N
0090	NAME	5	35	72 - 106	A/N
0100	ADDRESS	5	35	107 - 141	A/N
0110	CITY	5	22	142- 163	A/N
0120	STATE	5	2	164 - 165	A/N
0130	ZIP CODE	5	12	166 - 177	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0140	TAX SHELTER REG. NUMBER	6	12	178 - 189	A/N OR BLANK
0150	IRS CENTER WHERE RETURN IS FILED	7	5	190 - 194	"CSPC", OR "OSPC", OR "PSPC"

NOTE CINCINNATI SUBMISSION PROCESSING CENTER - "CSPC",
OGDEN SUBMISSION PROCESSING CENTER - "OSPC",
PHILADELPHIA SUBMISSION PROCESSING CENTER - "PSPC"

0160	TAX YEAR OF PASS-THROUGH ENTITY (FROM)	8	8	195 - 202	N FORMAT: YYYYMMDD
0165	TAX YEAR OF PASS-THROUGH ENTITY (TO)	8	8	203 - 210	N FORMAT: YYYYMMDD
0170	YOUR TAX YEAR (FROM)	9	8	211 - 218	N FORMAT: YYYYMMDD
0175	YOUR TAX YEAR (TO)	9	8	219 - 226	N FORMAT: YYYYMMDD
0180	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	10a	60	227 - 286	A/N
0190	AMOUNT OF ITEM	10b	1	287 - 287	"X" OR BLANK
0200	TREATMENT OF ITEM	10b	1	288 - 288	"X" OR BLANK
0210	AMOUNT	10c	12	289 - 300	N
0220	AMOUNT YOU ARE REPORTING	10d	12	301 - 312	N
0230	DIFFERENCE BETWEEN C & D	10e	12	313 - 324	N
0240	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	11a	60	325 - 384	A/N OR BLANK
0250	AMOUNT OF ITEM	11b	1	385 - 385	"X" OR BLANK
0260	TREATMENT OF ITEM	11b	1	386 - 386	"X" OR BLANK
0270	AMOUNT	11c	12	387 - 398	N
0280	AMOUNT YOU ARE REPORTING	11d	12	399 - 410	N
0290	DIFFERENCE BETWEEN C & D	11e	12	411 - 422	N
0300	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	12a	60	423 - 482	A/N OR BLANK
0310	AMOUNT OF ITEM	12b	1	483 - 483	"X" OR BLANK
0320	TREATMENT OF ITEM	12b	1	484 - 484	"X" OR BLANK
0330	AMOUNT	12c	12	485 - 496	N
0340	AMOUNT YOU ARE REPORTING	12d	12	497 - 508	N
0350	DIFFERENCE BETWEEN C & D	12e	12	509 - 520	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0360	DESCRIPTION OF INCONSISTENT OR AMENDED AAR ITEMS	13a	60	521 - 580	A/N OR BLANK
0370	AMOUNT OF ITEM	13b	1	581 - 581	"X" OR BLANK
0380	TREATMENT OF ITEM	13b	1	582 - 582	"X" OR BLANK
0390	AMOUNT	13c	12	583 - 594	N
0400	AMOUNT YOU ARE REPORTING	13d	12	595 - 606	N
0410	DIFFERENCE BETWEEN C & D	13e	12	607 - 618	N
0420	EXPLANATIONS	PT III	70	619 - 688	A/N
0430	EXPLANATIONS	PT III	70	689 - 758	A/N
0440	EXPLANATIONS	PT III	70	759 - 828	A/N
0450	EXPLANATIONS	PT III	70	829 - 898	A/N
0460	EXPLANATIONS	PT III	70	899 - 968	A/N
0470	EXPLANATIONS	PT III	70	969 - 1038	A/N
0480	EXPLANATIONS	PT III	70	1039 - 1108	A/N
0490	EXPLANATIONS	PT III	70	1109 - 1178	A/N
	RECORD TERMINUS CHARACTER		1	1179 - 1179	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	2073
	START RECORD SENTINEL		4	5 - 8	"*****"
0520	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0521	FORM NUMBER		6	15 - 20	"8082bb"
0522	PAGE NUMBER		5	21 - 25	"PG02b"
0523	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0524	FILLER		1	35 - 35	BLANK
0525	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0530	EXPLANATIONS	PT III	70	43 - 112	A/N
0540	EXPLANATIONS	PT III	70	113 - 182	A/N
0550	EXPLANATIONS	PT III	70	183 - 252	A/N
0560	EXPLANATIONS	PT III	70	253 - 322	A/N
0570	EXPLANATIONS	PT III	70	323 - 392	A/N
0580	EXPLANATIONS	PT III	70	393 - 462	A/N
0590	EXPLANATIONS	PT III	70	463 - 532	A/N
0600	EXPLANATIONS	PT III	70	533 - 602	A/N
0610	EXPLANATIONS	PT III	70	603 - 672	A/N
0620	EXPLANATIONS	PT III	70	673 - 742	A/N
0630	EXPLANATIONS	PT III	70	743 - 812	A/N
0640	EXPLANATIONS	PT III	70	813 - 882	A/N
0650	EXPLANATIONS	PT III	70	883 - 952	A/N
0660	EXPLANATIONS	PT III	70	953 - 1022	A/N
0670	EXPLANATIONS	PT III	70	1023 - 1092	A/N
0680	EXPLANATIONS	PT III	70	1093 - 1162	A/N
0690	EXPLANATIONS	PT III	70	1163 - 1232	A/N
0700	EXPLANATIONS	PT III	70	1233 - 1302	A/N
0710	EXPLANATIONS	PT III	70	1303 - 1372	A/N
0720	EXPLANATIONS	PT III	70	1373 - 1442	A/N
0730	EXPLANATIONS	PT III	70	1443 - 1512	A/N
0740	EXPLANATIONS	PT III	70	1513 - 1582	A/N
0750	EXPLANATIONS	PT III	70	1583 - 1652	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0760	EXPLANATIONS	PT III	70	1653 - 1722	A/N
0770	EXPLANATIONS	PT III	70	1723 - 1792	A/N
0780	EXPLANATIONS	PT III	70	1793 - 1862	A/N
0790	EXPLANATIONS	PT III	70	1863 - 1932	A/N
0800	EXPLANATIONS	PT III	70	1933 - 2002	A/N
0810	EXPLANATIONS	PT III	70	2003 - 2072	A/N
	RECORD TERMINUS CHARACTER		1	2073 - 2073	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1486
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8275bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	NO ENTRY
0020	REV. RUL., REV. PROC., ETC	PT I 1a	35	52 - 86	A/N
0030	ITEM OR GROUP OF ITEMS	PT I 1b	50	87 - 136	A/N
0040	DESCRIPTION OF ITEMS	PT I 1c	50	137 - 186	A/N
0050	DESCRIPTION OF ITEMS	PT I 1c	50	187 - 236	A/N
0060	FORM OR SCHEDULE	PT I Id	21	237 - 257	A/N
0070	LINE NUMBER	PT I 1e	5	258 - 262	A/N
0080	AMOUNT	PT I 1f	12	263 - 274	N
0090	REV. RUL., REV. PROC., ETC	PT I 2a	35	275 - 309	A/N OR BLANK
0100	ITEM OR GROUP OF ITEMS	PT I 2b	50	310 - 359	A/N OR BLANK
0110	DESCRIPTION OF ITEMS	PT I 2c	50	360 - 409	A/N OR BLANK
0120	DESCRIPTION OF ITEMS	PT I 2c	50	410 - 459	A/N OR BLANK
0130	FORM OR SCHEDULE	PT I 2d	21	460 - 480	A/N OR BLANK
0140	LINE NUMBER	PT I 2e	5	481 - 485	A/N OR BLANK
0150	AMOUNT	PT I 2f	12	486 - 497	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0160	REV. RUL., REV. PROC., ETC	PT I 3a	35	498 - 532	A/N OR BLANK
0170	ITEM OR GROUP OF ITEMS	PT I 3b	50	533 - 582	A/N OR BLANK
0180	DESCRIPTION OF ITEMS	PT I 3c	50	583 - 632	PT I 3c
0190	DESCRIPTION OF ITEMS	PT I 3c	50	633 - 682	A/N OR BLANK
0200	FORM OR SCHEDULE	PT I 3d	21	683 - 703	A/N OR BLANK
0210	LINE NUMBER	PT I 3e	5	704 - 708	A/N OR BLANK
0220	AMOUNT	PT I 3f	12	709 - 720	N
0230	DETAILED EXPLANATION	PT II 1	70	721 - 790	A/N
0240	DETAILED EXPLANATION	PT II 1	70	791 - 860	A/N
0250	DETAILED EXPLANATION	PT II 1	70	861 - 930	A/N
0260	DETAILED EXPLANATION	PT II 2	70	931 - 1000	A/N OR BLANK
0270	DETAILED EXPLANATION	PT II 2	70	1001 - 1070	A/N OR BLANK
0280	DETAILED EXPLANATION	PT II 2	70	1071 - 1140	A/N OR BLANK
0290	DETAILED EXPLANATION	PT II 3	70	1141 - 1210	A/N OR BLANK
0300	DETAILED EXPLANATION	PT II 3	70	1211 - 1280	A/N OR BLANK
0310	DETAILED EXPLANATION	PT II 3	70	1281 - 1350	A/N OR BLANK
0320	NAME	PT III 1	35	1351 - 1385	A/N
0330	ADDRESS	PT III 1	35	1386 - 1420	A/N
0340	CITY	PT III 1	22	1421 - 1442	A/N
0350	STATE	PT III 1	2	1443 - 1444	A/N
0360	ZIP CODE	PT III 1	12	1445 - 1456	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0370	IDENTIFYING NUMBER OF PASS-THROUGH ENTITY	PT III 2	9	1457 - 1465	N
0380	TAX YEAR OF PASS-THROUGH ENTITY (FROM)	PT III 3	8	1466 - 1473	N FORMAT: YYYYMMDD
0390	TAX YEAR OF PASS-THROUGH ENTITY (TO)	PT III 3	8	1474 - 1481	N FORMAT: YYYYMMDD
0400	IRS CENTER WHERE PASS-THROUGH ENTITY FILED RETURN	PT III	4	1482 - 1485	"CSPC", OR "OSPC", OR "PSPC"
	NOTE CINCINNATI SUBMISSION PROCESSING CENTER - "CSPC" OGDEN SUBMISSION PROCESSING CENTER - "OSCP" PHILADELPHIA SUBMISSION PROCESSING - "PSPC"				
	RECORD TERMINUS CHARACTER		1	1486 - 1486	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	2003
	START RECORD SENTINEL		4	5 - 8	"*****"
0420	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0421	FORM NUMBER		6	15 - 20	"8275bb"
0422	PAGE NUMBER		5	21 - 25	"PG02b"
0423	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0424	FILLER		1	35 - 35	BLANK
0425	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0430	EXPLANATIONS	PT IV	70	43 - 112	A/N
0440	EXPLANATIONS	PT IV	70	113 - 182	A/N
0450	EXPLANATIONS	PT IV	70	183 - 252	A/N
0460	EXPLANATIONS	PT IV	70	253 - 322	A/N
0470	EXPLANATIONS	PT IV	70	323 - 392	A/N
0480	EXPLANATIONS	PT IV	70	393 - 462	A/N
0490	EXPLANATIONS	PT IV	70	463 - 532	A/N
0500	EXPLANATIONS	PT IV	70	533 - 602	A/N
0510	EXPLANATIONS	PT IV	70	603 - 672	A/N
0520	EXPLANATIONS	PT IV	70	673 - 742	A/N
0530	EXPLANATIONS	PT IV	70	743 - 812	A/N
0540	EXPLANATIONS	PT IV	70	813 - 882	A/N
0550	EXPLANATIONS	PT IV	70	883 - 952	A/N
0560	EXPLANATIONS	PT IV	70	953 - 1022	A/N
0570	EXPLANATIONS	PT IV	70	1023 - 1092	A/N
0580	EXPLANATIONS	PT IV	70	1093 - 1162	A/N
0590	EXPLANATIONS	PT IV	70	1163 - 1232	A/N
0600	EXPLANATIONS	PT IV	70	1233 - 1302	A/N
0610	EXPLANATIONS	PT IV	70	1303 - 1372	A/N
0620	EXPLANATIONS	PT IV	70	1373 - 1442	A/N
0630	EXPLANATIONS	PT IV	70	1443 - 1512	A/N
0640	EXPLANATIONS	PT IV	70	1513 - 1582	A/N
0650	EXPLANATIONS	PT IV	70	1583 - 1652	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0660	EXPLANATIONS	PT IV	70	1653 - 1722	A/N
0670	EXPLANATIONS	PT IV	70	1723 - 1792	A/N
0680	EXPLANATIONS	PT IV	70	1793 - 1862	A/N
0690	EXPLANATIONS	PT IV	70	1863 - 1932	A/N
0700	EXPLANATIONS	PT IV	70	1933 - 2002	A/N
	RECORD TERMINUS CHARACTER		1	2003 - 2003	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1486
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8275Rb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0010	FOREIGN PARTNERSHIP'S EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	NO ENTRY
0020	REV. RUL., REV. PROC., ETC	PT I 1a	35	52 - 86	A/N
0030	ITEM OR GROUP OF ITEMS	PT I 1b	50	87 - 136	A/N
0040	DESCRIPTION OF ITEMS	PT I 1c	50	137 - 186	A/N
0050	DESCRIPTION OF ITEMS	PT I 1c	50	187 - 236	A/N
0060	FORM OR SCHEDULE	PT I 1d	21	237 - 257	A/N
0070	LINE NUMBER	PT I 1e	5	258 - 262	A/N
0080	AMOUNT	PT I 1f	12	263 - 274	N
0090	REV. RUL., REV. PROC., ETC	PT I 2a	35	275 - 309	A/N OR BLANK
0100	ITEM OR GROUP OF ITEMS	PT I 2b	50	310 - 359	A/N OR BLANK
0110	DESCRIPTION OF ITEMS	PT I 2c	50	360 - 409	A/N OR BLANK
0120	DESCRIPTION OF ITEMS	PT I 2c	50	410 - 459	A/N OR BLANK
0130	FORM OR SCHEDULE	PT I 2d	21	460 - 480	A/N OR BLANK
0140	LINE NUMBER	PT I 2e	5	481 - 485	A/N OR BLANK
0150	AMOUNT	PT I 2f	12	486 - 497	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0160	REV. RUL., REV. PROC., ETC	PT I 3a	35	498 - 532	A/N OR BLANK
0170	ITEM OR GROUP OF ITEMS	PT I 3b	50	533 - 582	A/N OR BLANK
0180	DESCRIPTION OF ITEMS	PT I 3c	50	583 - 632	A/N OR BLANK
0190	DESCRIPTION OF ITEMS	PT I 3c	50	633 - 682	A/N OR BLANK
0200	FORM OR SCHEDULE	PT I 3d	21	683 - 703	A/N OR BLANK
0210	LINE NUMBER	PT I 3e	5	704 - 708	A/N OR BLANK
0220	AMOUNT	PT I 3f	12	709 - 720	N
0230	DETAILED EXPLANATION	PT II 1	70	721 - 790	A/N
0240	DETAILED EXPLANATION	PT II 1	70	791 - 860	A/N
0250	DETAILED EXPLANATION	PT II 1	70	861 - 930	A/N
0260	DETAILED EXPLANATION	PT II 2	70	931 - 1000	A/N OR BLANK
0270	DETAILED EXPLANATION	PT II 2	70	1001 - 1070	A/N
0280	DETAILED EXPLANATION	PT II 2	70	1071 - 1140	A/N OR BLANK
0290	DETAILED EXPLANATION	PT II 3	70	1141 - 1210	A/N
0300	DETAILED EXPLANATION	PT II 3	70	1211 - 1280	A/N OR BLANK
0310	DETAILED EXPLANATION	PT II 3	70	1281 - 1350	A/N OR BLANK
0320	NAME	PT III 1	35	1351 - 1385	A/N
0330	ADDRESS	PT III 1	35	1386 - 1420	A/N
0340	CITY	PT III 1	22	1421 - 1442	A/N
0350	STATE	PT III 1	2	1443 - 1444	A/N
0360	ZIP CODE	PT III 1	12	1445 - 1456	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0370	IDENTIFYING NUMBER OF PASS-THROUGH ENTITY	PT III 2	9	1457 - 1465	N
0380	TAX YEAR OF PASS-THROUGH ENTITY (FROM)	PT III 3	8	1466 - 1473	N FORMAT: YYYYMMDD
0390	TAX YEAR OF PASS-THROUGH ENTITY (TO)	PT III 3	8	1474 - 1481	N FORMAT: YYYYMMDD
0400	IRS CENTER WHERE PASS-THROUGH ENTITY FILED RETURN	PT III	4	1482 - 1485	"CSPC" OR "OSPC" "PSPC"

NOTE "CINCINNATI SUBMISSION PROESSING CENTER - "CSPC"
"OGDEN SUBMISSION PROCESSING CENTER - "OSPC"
"PHILADELPHIA SUBMISSION PROCESSING CENTER - "PSPC"

RECORD TERMINUS CHARACTER 1 1486 - 1486 "#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	2073
	START RECORD SENTINEL		4	5 - 8	"****"
0420	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0421	FORM NUMBER		6	15 - 20	"8275Rb"
0422	PAGE NUMBER		5	21 - 25	"PG02b"
0423	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0424	FILLER		1	35 - 35	BLANK
0425	FORM OCCURRENCE NUMBER		7	36 - 42	0000001-9999999
0430	EXPLANATIONS	PT IV	70	43 - 112	A/N
0440	EXPLANATIONS	PT IV	70	113 - 182	A/N
0450	EXPLANATIONS	PT IV	70	183 - 252	A/N
0460	EXPLANATIONS	PT IV	70	253 - 322	A/N
0470	EXPLANATIONS	PT IV	70	323 - 392	A/N
0480	EXPLANATIONS	PT IV	70	393 - 462	A/N
0490	EXPLANATIONS	PT IV	70	463 - 532	A/N
0500	EXPLANATIONS	PT IV	70	533 - 602	A/N
0510	EXPLANATIONS	PT IV	70	603 - 672	A/N
0520	EXPLANATIONS	PT IV	70	673 - 742	A/N
0530	EXPLANATIONS	PT IV	70	743 - 812	A/N
0540	EXPLANATIONS	PT IV	70	813 - 882	A/N
0550	EXPLANATIONS	PT IV	70	883 - 952	A/N
0560	EXPLANATIONS	PT IV	70	953 - 1022	A/N
0570	EXPLANATIONS	PT IV	70	1023 - 1092	A/N
0580	EXPLANATIONS	PT IV	70	1093 - 1162	A/N
0590	EXPLANATIONS	PT IV	70	1163 - 1232	A/N
0600	EXPLANATIONS	PT IV	70	1233 - 1302	A/N
0610	EXPLANATIONS	PT IV	70	1303 - 1372	A/N
0620	EXPLANATIONS	PT IV	70	1373 - 1442	A/N
0630	EXPLANATIONS	PT IV	70	1443 - 1512	A/N
0640	EXPLANATIONS	PT IV	70	1513 - 1582	A/N
0650	EXPLANATIONS	PT IV	70	1583 - 1652	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0660	EXPLANATIONS	PT IV	70	1653 - 1722	A/N
0670	EXPLANATIONS	PT IV	70	1723 - 1792	A/N
0680	EXPLANATIONS	PT IV	70	1793 - 1862	A/N
0690	EXPLANATIONS	PT IV	70	1863 - 1932	A/N
0700	EXPLANATIONS	PT IV	70	1933 - 2002	A/N
0710	EXPLANATIONS	PT IV	70	2003 - 2072	A/N
	RECORD TERMINUS CHARACTER		1	2073 - 2073	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0331
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8582bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0020	PASSIVE ACTIVITY LOSS NET INCOME	PT I 1a	12	43 - 54	N
0030	PASSIVE ACTIVITY LOSS NET LOSS	PT I 1b	12	55 - 66	N ***
0040	PASSIVE ACTIVITY LOSS PRIOR YEAR UNALLOWED LOSSES	PT I 1c	12	67 - 78	N ***
0050	PASSIVE ACTIVITY LOSS COMBINE LINES 1a, b and c	PT I 1d	12	79 - 90	N
0055	COMMERCIAL REVITALIZATION DEDUCTIONS	PT I 2a	12	91 - 102	N ***
0056	UNALLOWED PRIOR YEAR REVITALIZATION DEDUCTIONS	PT I 2b	12	103 - 114	N ***
0057	NET REVITALIZATION DEDUCTIONS	PT I 2c	12	115 - 126	N ***
0060	OTHER PASSIVE ACTIVITIES NET INCOME	PT I 3a	12	127 - 138	N
0070	OTHER PASSIVE ACTIVITIES NET LOSS	PT I 3b	12	139 - 150	N ***
0080	OTHER PASSIVE ACTIVITIES PRIOR YEAR UNALLOWED LOSSES	PT I 3c	12	151 - 162	N ***
0090	OTHER PASSIVE ACTIVITIES COMBINE LINES 3a, b and c	PT I 3d	12	163 - 174	N
0100	COMBINE LINES 1d, 2c AND 3d	PT I 4	12	175 - 186	N
0110	SMALLER AMOUNT OF LINE 1d OR LOSS ON LINE 4	PT II 5	12	187 - 198	N
0120	ENTER 150,000 IF MARRIED FILING SEPARATELY	PT II 6	12	199 - 210	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0130	MODIFIED GROSS INCOME	PT II 7	12	211 - 222	N
0140	LINE 6 MINUS LINE 7	PT II 8	12	223 - 234	N
0150	MULTIPLY LINE 8 BY 50%	PT II 9	12	235 - 246	N
0160	SMALLER OF LINE 5 OR LINE 9	PT II 10	12	247 - 258	N
0165	25000 REDUCED BY LINE 10 AMOUNT, IF ANY. MARRIED SEPERATE, SEE INSTRUCTIONS.	PT II 11	12	259 - 270	N
0166	LOSS FROM LINE 4	PT II 12	12	271 - 282	N
0167	LINE 12 MINUS LINE 10	PT II 13	12	283 - 294	N
0168	SMALLEST OF LINE 2c (treat as positive), LINE 11, OR LINE 13.	PT II 14	12	295 - 306	N
0170	TOTAL LOSSES ALLOWED ADD INCOME ON LINES 1a and 3a	PT IV 15	12	307 - 318	N
0180	TOTAL LOSSES ALLOWED FROM ALL PASSIVE ACTIVITIES ADD LINE 10, 14, AND 15	PT IV 16	12	319 - 330	N
	RECORD TERMINUS CHARACTER		1	331 - 331	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1994
	START RECORD SENTINEL		4	5 - 8	"*****"
0240	RECORD ID		6	9 - 14	"FRMbbb"
0241	FORM NUMBER		6	15 - 20	"8582bb"
0242	PAGE NUMBER		5	21 - 25	"PG02b"
0243	TAXPAYER IDENTIFICATION NUMBER		9	26 - 34	N (PRIMARY SSN)
0244	FILLER		1	35 - 35	BLANK
0245	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001

NOTE: FIELDS 0247, 0590, 0890, 1555, 2167, AND 2445 SHOULD BE USED WHEN THERE ARE GREATER THAN 5 ACTIVITIES FOR A GIVEN WORKSHEET. WHEN USING ONE OF THE AFOREMENTIONED MULTIPLE ACTIVITIES FIELDS, LEAVE ALL OTHER FIELDS FOR THAT WORKSHEET BLANK, EXCEPT FOR THE FIELDS IDENTIFIED AS FOR TOTALS. INCLUDE INFORMATION FOR EACH ACTIVITY IN THE STATEMENT(S).

0247	MUTLIPLE ACTIVITIES	W1	6	43 - 48	"STMbnn" OR BLANK
0250	NAME OF ACTIVITY 1	W1	20	49 - 68	A/N
0260	NET INCOME 1	W1-(a)	12	69 - 80	N
0270	NET LOSS 1	W1-(b)	12	81 - 92	N
0280	UNALLOWED LOSS 1	W1-(c)	12	93 - 104	N
0290	OVERALL GAIN 1	W1-(d)	12	105 - 116	N
0300	OVERALL LOSS 1	W1-(e)	12	117 - 128	N
0310	NAME OF ACTIVITY 2	W1	20	129 - 148	A/N
0320	NET INCOME 2	W1-(a)	12	149 - 160	N
0330	NET LOSS 2	W1-(b)	12	161 - 172	N
0340	UNALLOWED LOSS 2	W1-(c)	12	173 - 184	N
0350	OVERALL GAIN 2	W1-(d)	12	185 - 196	N
0360	OVERALL LOSS 2	W1-(e)	12	197 - 208	N
0370	NAME OF ACTIVITY 3	W1	20	209 - 228	A/N
0380	NET INCOME 3	W1-(a)	12	229 - 240	N
0390	NET LOSS 3	W1-(b)	12	241 - 252	N
0400	UNALLOWED LOSS 3	W1-(c)	12	253 - 264	N
0410	OVERALL GAIN 3	W1-(d)	12	265 - 276	N
0420	OVERALL LOSS 3	W1-(e)	12	277 - 288	N
0430	NAME OF ACTIVITY 4	W1	20	289 - 308	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0440	NET INCOME 4	W1-(a)	12	309 - 320	N
0450	NET LOSS 4	W1-(b)	12	321 - 332	N
0460	UNALLOWED LOSS 4	W1-(c)	12	333 - 344	N
0470	OVERALL GAIN 4	W1-(d)	12	345 - 356	N
0480	OVERALL LOSS 4	W1-(e)	12	357 - 368	N
0490	NAME OF ACTIVITY 5	W1	20	369 - 388	A/N
0500	NET INCOME 5	W1-(a)	12	389 - 400	N
0510	NET LOSS 5	W1-(b)	12	401 - 412	N
0520	UNALLOWED LOSS 5	W1-(c)	12	413 - 424	N
0530	OVERALL GAIN 5	W1-(d)	12	425 - 436	N
0540	OVERALL LOSS 5	W1-(e)	12	437 - 448	N
0550	TOTAL NET INCOME	W1-(a)	12	449 - 460	N
0560	TOTAL NET LOSS	W1-(b)	12	461 - 472	N
0570	TOTAL UNALLOWED	W1-(c)	12	473 - 484	N
0590	MULTIPLE ACTIVITIES	W2	6	485 - 490	"STMbnn" OR BLANK
0600	NAME OF ACTIVITY 1	W2	20	491 - 510	A/N
0610	CURRENT YEAR DEDUCT. 1	W2(a)	12	511 - 522	N
0620	PRIOR YEAR UNALLOWED DEDUCTIONS 1	W2(b)	12	523 - 534	N
0630	OVERALL LOSS 1	W2(c)	12	535 - 546	N
0640	NAME OF ACTIVITY 2	W2	20	547 - 566	A/N
0650	CURRENT YEAR DEDUCT. 2	W2(a)	12	567 - 578	N
0660	PRIOR YEAR UNALLOWED DEDUCTIONS 2	W2(b)	12	579 - 590	N
0670	OVERALL LOSS 2	WC(c)	12	591 - 602	N
0680	NAME OF ACTIVITY 3	W2	20	603 - 622	A/N
0690	CURRENT YEAR DEDUCT. 3	W2(a)	12	623 - 634	N
0700	PRIOR YEAR UNALLOWED DEDUCTIONS 3	W2(b)	12	635 - 646	N
0710	OVERALL LOSS 3	W2(c)	12	647 - 658	N
0720	NAME OF ACTIVITY 4	W2	20	659 - 678	A/N
0730	CURRENT YEAR DEDUCT. 4	W2(a)	12	679 - 690	N
0740	PRIOR YEAR UNALLOWED DEDUCTIONS 4	W2(b)	12	691 - 702	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0750	OVERALL LOSS 4	W2(c)	12	703 - 714	N
0760	TOTAL CURRENT YEAR DEDUCTIONS	W2(a)	12	715 - 726	N
0770	TOTAL PRIOR YEAR UNALLOWED DEDUCTIONS	W2(b)	12	727 - 738	N
0890	MULTIPLE ACTIVITIES	W3	6	739 - 744	"STMbnn" OR BLANK
0900	NAME OF ACTIVITY 1	W3	20	745 - 764	A/N
0910	NET INCOME 1	W3-(a)	12	765 - 776	N
0920	NET LOSS 1	W3-(b)	12	777 - 788	N
0930	UNALLOWED LOSS 1	W3-(c)	12	789 - 800	N
0940	OVERALL GAIN 1	W3-(d)	12	801 - 812	N
0950	OVERALL LOSS 1	W3-(e)	12	813 - 824	N
0960	NAME OF ACTIVITY 2	W3	20	825 - 844	A/N
0970	NET INCOME 2	W3-(a)	12	845 - 856	N
0980	NET LOSS 2	W3-(b)	12	857 - 868	N
1000	UNALLOWED LOSS 2	W3-(c)	12	869 - 880	N
1010	OVERALL GAIN 2	W3-(d)	12	881 - 892	N
1020	OVERALL LOSS 2	W3-(e)	12	893 - 904	N
1030	NAME OF ACTIVITY 3	W3	20	905 - 924	A/N
1040	NET INCOME 3	W3-(a)	12	925 - 936	N
1050	NET LOSS 3	W3-(b)	12	937 - 948	N
1060	UNALLOWED LOSS 3	W3-(c)	12	949 - 960	N
1070	OVERALL GAIN 3	W3-(d)	12	961 - 972	N
1080	OVERALL LOSS 3	W3-(e)	12	973 - 984	N
1090	NAME OF ACTIVITY 4	W3	20	985 - 1004	A/N
1100	NET INCOME 4	W3(a)	12	1005 - 1016	N
1110	NET LOSS 4	W3-(b)	12	1017 - 1028	N
1120	UNALLOWED LOSS 4	W3-(c)	12	1029 - 1040	N
1130	OVERALL GAIN 4	W3-(d)	12	1041 - 1052	N
1140	OVERALL LOSS 4	W3-(e)	12	1053 - 1064	N
1150	NAME OF ACTIVITY 5	W3	20	1065 - 1084	A/N
1160	NET INCOME 5	W3-(a)	12	1085 - 1096	N
1170	NET LOSS 5	W3-(b)	12	1097 - 1108	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1180	UNALLOWED LOSS 5	W3-(c)	12	1109 - 1120	N
1190	OVERALL GAIN 5	W3-(d)	12	1121 - 1132	N
1200	OVERALL LOSS 5	W3-(e)	12	1133 - 1144	N
1210	TOTAL NET INCOME	W3-(a)	12	1145 - 1156	N
1220	TOTAL NET LOSS	W3-(b)	12	1157 - 1168	N
1550	TOTAL UNALLOWED LOSS	W3-(c)	12	1169 - 1180	N
1555	MULTIPLE ACTIVITIES	W4	6	1181 - 1186	"STMbnn" OR BLANK
1560	NAME OF ACTIVITY 1	W4	25	1187 - 1211	A/N
1570	FORM OR SCHEDULE REPORTED ON 1	W4	20	1212 - 1231	A/N
1580	LOSS 1	W4(a)	12	1232 - 1243	N
1590	RATIO 1	W4(b)	6	1244 - 1249	R
1600	INCOME AND SPECIAL ALLOWANCE 1	W4(c)	12	1250 - 1261	N
1610	LOSS MINUS INCOME 1	W4(d)	12	1262 - 1273	N
1620	NAME OF ACTIVITY 2	W4	25	1274 - 1298	A/N
1630	FORM OR SCHEDULE REPORTED ON 2	W4	20	1299 - 1318	A/N
1640	LOSS 2	W4(a)	12	1319 - 1330	N
1650	RATIO 2	W4(b)	6	1331 - 1336	R
1660	INCOME AND SPECIAL ALLOWANCE 2	W4(c)	12	1337 - 1348	N
1670	LOSS MINUS INCOME 2	W4(d)	12	1349 - 1360	N
1680	NAME OF ACTIVITY 3	W4	25	1361 - 1385	A/N
1690	FORM OR SCHEDULE REPORTED ON 3	W4	20	1386 - 1405	A/N
1700	LOSS 3	W4(a)	12	1406 - 1417	N
1710	RATIO 3	W4(b)	6	1418 - 1423	R
1720	INCOME AND SPECIAL ALLOWANCE 3	W4(c)	12	1424 - 1435	N
1730	LOSS MINUS INCOME 3	W4(d)	12	1436 - 1447	N
1740	NAME OF ACTIVITY 4	W4	25	1448 - 1472	A/N
1750	FORM OR SCHEDULE REPORT ON 4	W4	20	1473 - 1492	A/N
1760	LOSS 4	W4(a)	12	1493 - 1504	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1770	RATIO 4	W4(b)	6	1505 - 1510	R
1780	INCOME AND SPECIAL ALLOWANCE 4	W4(c)	12	1511 - 1522	N
1790	LOSS MINUS INCOME 4	W4(d)	12	1523 - 1534	N
1800	NAME OF ACTIVITY 5	W4	25	1535 - 1559	A/N
1810	FORM OR SCHEDULE REPORTED ON 5	W4	20	1560 - 1579	A/N
1820	LOSS 5	W4(a)	12	1580 - 1591	N
1830	RATIO 5	W4(b)	6	1592 - 1597	R
1840	INCOME AND SPECIAL ALLOWANCE 5	W4(c)	12	1598 - 1609	N
1850	LOSS MINUS INCOME 5	W4(d)	12	1610 - 1621	N
1860	TOTAL LOSS	W4(a)	12	1622 - 1633	N
1870	TOTAL INCOME AND SPECIAL ALLOWANCE	W4(c)	12	1634 - 1645	N
1880	TOTAL LOSS MINUS INCOME	W4(d)	12	1646 - 1657	N
*1890	ADDITIONAL WORKSHEET 4	W4	6	1658 - 1663	"STMbnn" OR BLANK
1895	MULTIPLE ACTIVITIES	W5	6	1664 - 1669	"STMbnn" OR BLANK
1900	NAME OF ACTIVITY 1	W5	20	1670 - 1689	A/N
1910	FORM OE SCHEDULE REPORTED ON 1	W5	10	1690 - 1699	A/N
1920	LOSS 1	W5(a)	12	1700 - 1711	N
1930	RATIO 1	W5(b)	6	1712 - 1717	R
1940	UNALLOWED LOSS 1	W5(c)	12	1718 - 1729	N
1950	NAME OF ACTIVITY 2	W5	20	1730 - 1749	A/N
1960	FORM OR SCHEDULE REPORTED ON 2	W5	10	1750 - 1759	A/N
1970	LOSS 2	W5(a)	12	1760 - 1771	N
1980	RATIO 2	W5(b)	6	1772 - 1777	R
1990	UNALLOWED LOSS 2	W5(c)	12	1778 - 1789	N
2000	NAME OF ACTIVITY 3	W5	20	1790 - 1809	A/N
2010	FORM OR SCHEDULE REPORTED ON 3	W5	10	1810 - 1819	A/N
2020	LOSS 3	W5(a)	12	1820 - 1831	N
2030	RATIO 3	W5(b)	6	1832 - 1837	R

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2040	UNALLOWED LOSS 3	W5(c)	12	1838 - 1849	N
2050	NAME OF ACTIVITY 4	W5	20	1850 - 1869	A/N
2060	FORM OR SCHEDULE REPORTED ON 4	W5	10	1870 - 1879	A/N
2070	LOSS 4	W5(a)	12	1880 - 1891	N
2080	RATIO 4	W5(b)	6	1892 - 1897	R
2090	UNALLOWED LOSS 4	W5(c)	12	1898 - 1909	N
2100	NAME OF ACTIVITY 5	W5	20	1910 - 1929	A/N
2110	FORM OR SCHEDULE REPORTED ON 5	W5	10	1930 - 1939	A/N
2120	LOSS 5	W5(a)	12	1940 - 1951	N
2130	RATIO 5	W5(b)	6	1952 - 1957	R
2140	UNALLOWED LOSS 5	W5(c)	12	1958 - 1969	N
2150	TOTAL LOSS	W5(a)	12	1970 - 1981	N
2155	TOTAL UNALLOWED LOSS	W5(c)	12	1982 - 1993	N
	RECORD TERMINUS CHARACTER		1	1994 - 1994	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0746
	START RECORD SENTINEL		4	5 - 8	"*****"
2160	RECORD ID		6	9 - 14	"FRMbbb"
2161	FORM NUMBER		6	15 - 20	"8582bb"
2162	PAGE NUMBER		5	21 - 25	"PG03b"
2163	TAXPAYER IDENTIFICATION NUMBER		9	26 - 34	N (PRIMARY EIN)
2164	FILLER		1	35 - 35	BLANK
2165	FORM OCCURENCE NUMBER		7	36 - 42	N 0000001
@2167	MULTIPLE ACTIVITIES	W6	6	43 - 48	"STMBnn" OR BLANK
2170	NAME OF ACTIVITY 1	W6	20	49 - 68	A/N
2180	FORM OR SCHEDULE REPORTED ON 1	W6	10	69 - 78	A/N
2190	LOSS 1	W6(a)	12	79 - 90	N
2200	UNALLOWED LOSS 1	W6(b)	12	91 - 102	N
2210	ALLOWED LOSS 1	W6(c)	12	103 - 114	N
2220	NAME OF ACTIVITY 2	W6	20	115 - 134	A/N
2230	FORM OR SCHEDULE REPORTED ON 2	W6	10	135 - 144	A/N
2240	LOSS 2	W6(a)	12	145 - 156	N
2250	UNALLOWED LOSS 2	W6(b)	12	157 - 168	N
2260	ALLOWED LOSS 2	W6(c)	12	169 - 180	N
2270	NAME OF ACTIVITY 3	W6	20	181 - 200	A/N
2280	FORM OR SCHEDULE REPORTED ON 3	W6	10	201 - 210	A/N
2290	LOSS 3	W6(a)	12	211 - 222	N
2300	UNALLOWED LOSS 3	W6(b)	12	223 - 234	N
2310	ALLOWED LOSS 3	W6(c)	12	235 - 246	N
2320	NAME OF ACTIVITY 4	W6	20	247 - 266	A/N
2330	FORM OR SCHEDULE REPORTED ON 4	W6	10	267 - 276	A/N
2340	LOSS 4	W6(a)	12	277 - 288	N
2350	UNALLOWED LOSS 4	W6(b)	12	289 - 300	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2360	ALLOWED LOSS 3	W6(c)	12	301 - 312	N
2370	NAME OF ACTIVITY 5	W6	20	313 - 332	A/N
2380	FORM OR SCHEDULE REPORTED ON 5	W6	10	333 - 342	A/N
2390	LOSS 5	W6(a)	12	343 - 354	N
2400	UNALLOWED LOSS 5	W6(b)	12	355 - 366	N
2410	ALLOWED LOSS 5	W6(c)	12	367 - 378	N
2420	TOTAL LOSS	W6(a)	12	379 - 390	N
2430	TOTAL UNALLOWED LOSS	W6(b)	12	391 - 402	N
2440	TOTAL ALLOWED LOSS	W6(c)	12	403 - 414	N
@2445	MULTIPLE ACTIVITIES	W7	6	415 - 420	"STMBnn" OR BLANK
2458	NAME OF ACTIVITY	W7	25	421 - 445	A/N
2461	FORM OR SCHEDULE NAME 1	W7-1	20	446 - 465	A/N OR BLANK
2470	NET LOSS FROM FORM OR SCHEDULE 1	W7-1a(a)	12	466 - 477	N
2490	NET INCOME FROM FORM OR SCHEDULE 1	W7-1b(a)	12	478 - 489	N
2500	NET LOSS MINUS NET INCOME 1	W7-1c(b)	12	490 - 501	N
2510	RATIO 1	W7-1c(c)	6	502 - 507	R
2520	UNALLOWED LOSS 1	W7-1c(d)	12	508 - 519	N
2530	ALLOWED LOSS NET LOSS/ALLOWED LOSS 1	W7-1c(e)	12	520 - 531	N
2541	FORM OR SCHEDULE NAME 2	W7-2	20	532 - 551	A/N
2550	NET LOSS FROM FORM OR SCHEDULE 2	W7-1a(a)	12	552 - 563	N
2570	NET INCOME FROM FORM OR SCHEDULE 2	W7-1b(a)	12	564 - 575	N
2580	NET LOSS MINUS NET INCOME 2	W7-1c(b)	12	576 - 587	N
2590	RATIO 2	W7-1c(c)	6	588 - 593	R
2600	UNALLOWED LOSS 2	W7-1c(d)	12	594 - 605	N
2610	ALLOWED LOSS NET LOSS/ALLOWED LOSS 2	W7-1c(e)	12	606 - 617	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
2620	FORM OR SCHEDULE NAME 3	W7-3	20	618 - 637	A/N
2630	NET LOSS FROM FORM OR SCHEDULE 3	W7-1a(a)	12	638 - 649	N
2650	NET INCOME FROM FORM OR SCHEDULE 3	W7-1b(a)	12	650 - 661	N
2660	NET LOSS MINUS NET INCOME 3	W7-1c(b)	12	662 - 673	N
2670	RATIO 3	W7-1c(c)	6	674 - 679	R
2680	UNALLOWED LOSS 3	W7-1c(d)	12	680 - 691	N
2690	ALLOWED LOSS 3	W7-1c(e)	12	692 - 703	N
2700	TOTAL NET LOSS MINUS NET INCOME	W7(b)	12	704 - 715	N
2710	TOTAL UNALLOWED LOSS	W7(d)	12	716 - 727	N
2720	TOTAL ALLOWED LOSS	W7(e)	12	728 - 739	N
*2730	ADDITIONAL WORKSHEET 7	W7	6	740 - 745	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	746 - 746	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0355
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8582CR"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	RENTAL REAL ESTATE CREDITS FROM WORKSHEET 1, COL (a)	1a	12	43 - 54	N
0020	PY UNALLOWED CREDITS WORKSHEET 1, COL. B	PT I 1b	12	55 - 66	N
0030	TOTAL RENTAL REAL ESTATE CREDITS	PT I 1c	12	67 - 78	N
0040	REHABILITATION CREDITS FROM WORKSHEET 2, COL. A	PT I 2a	12	79 - 90	N
0050	REHABILITATION PY CREDITS FROM WORKSHEET 2, COL. B	PT I 2b	12	91 - 102	N
0060	TOTAL REHABILITATION CREDITS	PT I 2c	12	103 - 114	N
0070	LOW INCOME HOUSING CREDITS FROM WORKSHEET 3, COL. A	PT I 3a	12	115 - 126	N
0080	LOW INCOME HOUSING PY CREDITS WORKSHEET 3, COL. B	PT I 3b	12	127 - 138	N
0090	TOTAL LOW INCOME HOUSING CREDITS	PT I 3c	12	139 - 150	N
0100	ALL OTHER PASSIVE ACTIVITY CREDITS, WORKSHEET 4, COL. A	PT I 4a	12	151 - 162	N
0110	PASSIVE ACTIVITY PY CREDITS WORKSHEET 4, COL. B	PT I 4b	12	163 - 174	N
0120	TOTAL ALL PASSIVE ACTIVITY CREDITS	PT I 4c	12	175 - 186	N
0130	TOTAL CREDITS	PT I 5	12	187 - 198	N
0140	TAX ATTRIBUTED TO NET PASSIVE INCOME	PT I 6	12	199 - 210	N
0150	TOTAL NET CREDITS	PT I 7	12	211 - 222	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0160	SMALLER OF REAL ESTATE OR TOTAL NET CREDITS	PT II 8	12	223 - 234	N
0170	ENTER 150,000	PT II 9	12	235 - 246	N
0180	MODIFIED ADJUSTED GROSS INCOME	PT II 10	12	247 - 258	N
0190	SUBTRACT LINE 10 FROM LINE 9	11	12	259 - 270	N
0200	MULTIPLY LINE 11 BY 50%	12	12	271 - 282	N
0210	AMOUNT FROM LINE 10, F 8582	13a	12	283 - 294	N
0211	AMOUNT FROM LINE 14, F 8582	13b	12	295 - 306	N
0212	SUM OF 13a AND 13b	13c	12	307 - 318	N
0220	LINE 12 MINUS LINE 13c	14	12	319 - 330	N
0230	TAX ATTRIBUTABLE TO AMOUNT ON LINE 14	15	12	331 - 342	N
0240	SMALLER OF LINE 8 OR 15	16	12	343 - 354	N
	RECORD TERMINUS CHARACTER		1	355 - 355	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0447
	START RECORD SENTINEL		4	5 - 8	"*****"
0250	RECORD ID		6	9 - 14	"FRMbbb"
0251	FORM NUMBER		6	15 - 20	"8582CR"
0252	PAGE NUMBER		5	21 - 25	"PG02b"
0253	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0254	FILLER		1	35 - 35	BLANK
0255	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0260	TOTAL NET CREDITS	17	12	43 - 54	N
0270	SMALLER OF LINE 8 OR LINE 15	18	12	55 - 66	N
0280	LINE 17 MINUS LINE 18	19	12	67 - 78	N
0290	SMALLER OF LINE 2c OR 19	20	12	79 - 90	N
0300	ENTER $250,000	21	12	91 - 102	N
0310	MODIFIED ADJUSTED GROSS INCOME	22	12	103 - 114	N
0320	LINE 21 MINUS LINE 22	23	12	115 - 126	N
0330	MULTIPLY LINE 23 BY 50%	24	12	127 - 138	N
0335	AMOUNT FROM LINE 10, F 8582	25a	12	139 - 150	N
0336	AMOUNT FROM LINE 14, F 8582	25b	12	151 - 162	N
0340	TOTAL OF LINES 25a AND 25b	25c	12	163 - 174	N
0350	LINE 24 MINUS LINE 25c	26	12	175 - 186	N
0360	TAX ATTRIBUTABLE TO AMOUNT ON LINE 26	27	12	187 - 198	N
0370	AMOUNT FROM LINE 18	28	12	199 - 210	N
0380	LINE 27 MINUS 28	29	12	211 - 222	N
0390	SMALLER OF LINE 20 OR 29	30	12	223 - 234	N
0400	AMOUNT FROM LINE 19 OR LINE 7 MINUS LINE 16	31	12	235 - 246	N
0410	AMOUNT FROM LINE 30	32	12	247 - 258	N
0420	LINE 31 MINUS LINE 32	33	12	259 - 270	N
0430	SMALLER OF LINE 3c OR 33	34	12	271 - 282	N
0440	TAX ATTRIBUTABLE TO REMAINING SPECIAL ALLOWANCE	35	12	283 - 294	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0450	SMALLER OF LINE 34 OR 35	36	12	295 - 306	N
0460	PASSIVE ACTIVITY CREDIT ALLOWED	37	12	307 - 318	N
0470	ELECTION TO INCREASE BASIS OF CREDIT PROPERTY BOX	38	1	319 - 319	"X" OR BLANK
0480	NAME OF PASSIVE ACTIVITY DISPOSED OF	39	35	320 - 354	A/N OR BLANK
0490	DESCRIPTION OF CREDIT PROPERTY	40	80	355 - 434	A/N OR BLANK
0500	UNALLOWED CREDIT AMOUNT	41	12	435 - 446	N
	RECORD TERMINUS CHARACTER		1	447 - 447	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0171
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8586bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	NO ENTRY
0020	NUMBER OF FORMS 8609-A ATTACHED	1	3	52 - 54	N
*0025	MULTIPLE BLDG SCHEDULE	1	6	55 - 60	"STMbnn" OR BLANK
0050	DECREASE IN THE QUALIFIED BASIS OF ANY BUILDINGS (YES BOX)	2	1	61 - 61	"X" OR BLANK
0060	DECREASE IN THE QUALIFIED BASIS OF ANY BUILDINGS (NO BOX)	2	1	62 - 62	"X" OR BLANK
0070	BIN OF BUILDING THAT HAS A DECREASE	2i	9	63 - 71	A/N
0080	BIN OF BUILDING WITH DECREASE	2ii	9	72 - 80	A/N
0090	BIN OF BUILDING WITH DECREASE	2iii	9	81 - 89	A/N
0100	BIN OF BUILDING WITH DECREASE	2iv	9	90 - 98	A/N
*0105	MULTIPLE BLDG SCHEDULE	3	6	99 - 104	"STMbnn" OR BLANK
0110	CURRENT YEAR CREDIT FROM FORM 8609-A	3	12	105 - 116	N
0120	LOW INCOME HOUSING CREDITS FROM PARTNERSHIPS, S CORPS., ESTATES, TRUSTS, OR COOPERATIVES	4	12	117 - 128	N
*0125	MULTIPLE FLOW THROUGH ENTITY SCHEDULE	4	6	129 - 134	"STMbnn" OR BLANK
0130	ADD LINES 3 AND 4 (ESTATES & TRUSTS GO TO LINE 6)	5	12	135 - 146	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0140	AMOUNT ALLOCATED TO BENEFICIARIES	6	12	147 - 158	N
0150	ESTATES AND TRUSTS: SUBTRACT LINE 6 FROM LINE 5	7	12	159 - 170	N
	RECORD TERMINUS CHARACTER		1	171 - 171	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0267
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8609A "
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001- 9999999
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	NO ENTRY
0020	BUILDING IDENTIFICATION NUMBER (EIN)	A	9	52 - 60	A/N
0030	NEWLY CONSTRUCT OR EXISTING BUILDING BOX	B	1	61 - 61	”X” OR BLANK
0040	SECTION 42(e) REHABILITATION EXPENDITURES BOX	B	1	62 - 62	“X” OR BLANK
0050	RECORDS OF FORM 8609 ISSUED BY HOUSING CREDIT AGENCY-YES	C	1	63 - 63	“X” OR BLANK
0060	RECORDS OF FORM 8609 ISSUED BY HOUSING CREDIT AGENCY-NO	C	1	64 - 64	“X” OR BLANK
0070	BUILDING QUALIFY AS LOW INCOME HOUSING - YES	D	1	65 - 65	“X” OR BLANK
0080	BUILDING QUALIFY AS LOW INCOME HOUSING – NO	D	1	66 - 66	“X” OR BLANK
0090	DECREASE IN QUALIFIED BASIS - YES	E	1	67 - 67	“X” OR BLANK
0100	DECREASE IN QUALIFIED BASIS - NO	E	1	68 - 68	“X” OR BLANK
0200	ELIGIBLE BASIS OF BLDG	1	12	69 - 81	N
0210	LOW INCOME PORTION	2	6	81 - 86	N
0220	QUALIFIED BASIS OF LOW INCOME BLDG	3	12	87 - 98	N
0230	PART YEAR ADJUSTMENT	4	12	99 - 110	N
0240	CREDIT PERCENTAGE	5	6	111 - 116	N
0250	MULTIPLY LINE 3 OR LINE 4 BY PERCENTAGE OF LINE 5	6	12	117 - 128	N
0260	ADDITIONS TO QUALIFIED BASIS	7	12	129 - 140	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0270	PART YEAR ADJUSTMENT	8	12	141 - 152	N
0280	CREDIT PERCENTAGE	9	6	153 - 158	N
0290	MULTIPLY LINE 7 OR LINE 8 BY THE PERCENTAGE OF LINE 9	10	12	159 - 170	N
0300	SEC 42(f) (3) (B) MODIFICATION	11	12	171 - 182	N
0310	ADD LINES 10 AND 11	12	12	183 - 194	N
0320	CREDIT FOR BUILDING BEFORE LINE 14 REDUCTION	13	12	195 - 206	N
0330	DISALLOWED CREDIT DUE TO FEDERAL GRANTS	14	12	207 - 218	N
0340	CREDIT ALLOWED FOR BUILDING FOR TAX YEAR	15	12	219 - 230	N
0350	TAXPAYER PROPORTIONATE SHARE OF CREDIT FOR THE YEAR	16	12	231 - 242	N
0360	ADJUSTMENT FOR DEFERRED FIRST YEAR CREDIT	17	12	243 - 254	N
0370	TAXPAYER’S CREDIT	18	12	255 - 266	N
	RECORD TERMINUS CHARACTER		1	267 - 267	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0388
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8801bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	IDENTIFYING NUMBERS (EIN)		9	43 - 51	N
0020	NET MINIMUM TAX TAXABLE INCOME (LOSS)	PT I 1	12	52 - 63	N
0030	NET MINIMUM TAX ADJUSTMENTS	PT I 2	12	64 - 75	N
0040	NET MINIMUM TAX MINUMUM TAX CREDIT	PT I 3	12	76 - 87	N ***
0050	NET MINIMUM TAX COMBINE LINE 1,2 and 3	PT I 4	12	88 - 99	N
0060	NET MINIMUM TAX EXEMPTION AMOUNT	PT I 5	12	100 - 111	N
0070	NET MINIMUM TAX PHASE-OUT	PT I 6	12	112 - 123	N
0080	NET MINIMUM TAX LINE 4 MINUS LINE 6	PT I 7	12	124 - 135	N
0090	NET MINIMUM TAX MULTIPLY LINE 7 BY 25% (.25)	PT I 8	12	136 - 147	N
0100	NET MINIMUM TAX LINE 5 MINUS LINE 8	PT I 9	12	148 - 159	N
0110	NET MINIMUM TAX LINE 4 MINUS LINE 9	PT I 10	12	160 - 171	N
0120	REFER TO FORM INSTRUCTIONS	PT I 11	12	172 - 183	N
0130	NET MINIMUM FOREIGN TAX CREDIT ON EXCLUSION ITEMS	PT I 12	12	184 - 195	N
0140	TENTATIVE MINIMUM TAX ON EXCLUSION ITEMS	PT I 13	12	196 - 207	N
0150	AMOUNT FROM PRIOR YEAR F 6251 OR 1041, SCH I	PT I 14	12	208 - 219	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0160	NET MINIMUM TAX ON EXCLUSION ITEMS	PT I 15	12	220 - 231	N
0170	AMOUNT FROM PRIOR YEAR F 6251 OR 1041, SCH I	PT II 16	12	232 - 243	N
0180	LINE 15 AMOUNT	PT II 17	12	244 - 255	N
0190	MINIMUM TAX CREDIT LINE 16 MINUS LINE 17	PT II 18	12	256 - 267	N
0200	MINIMUM TAX CREDIT CARRYFORWARD	PT II 19	12	268 - 279	N
0210	MINIMUM TAX CREDIT UNALLOWED SPECIAL CREDITS	PT II 20	12	280 - 291	N
0220	MINIMUM TAX CREDIT COMBINE LINES 18, 19 and 20	PT II 21	12	292 - 303	N
0230	REGULAR TAX LIABILITY MINUS ALLOWABLE CREDITS	PT II 22	12	304 - 315	N
0240	AMOUNT FROM CURRENT YEAR F 6251 OR 1041, SCH I	PT II 23	12	316 - 327	N
0250	LINE 22 MINUS LINE 23	PT II 24	12	328 - 339	N
0260	SMALLER OF LINE 21 OR 24	PT II 25	12	340 - 351	N
0265	MINIMUN TAX CREDIT C/F	PT II 26	12	352 - 363	NO ENTRY
0275	LINE 26 GREATER THAN LINE 25?	PT II 27	12	364 - 375	NO ENTRY
0280	CREDIT C/F AMOUNT	PT II 28	12	376 - 387	N
	RECORD TERMINUS CHARACTER		1	388 - 388	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0283
	START RECORD SENTINEL		4	5 - 8	"*****"
0290	RECORD ID		6	9 - 14	"FRMbbb"
0291	FORM NUMBER		6	15 - 20	"8801bb"
0292	PAGE NUMBER		5	21 - 25	"PG02b"
0293	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnn
0294	FILLER		1	35 - 35	BLANK
0295	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0300	AMOUNT FROM LINE 10	PT III 29	12	43 - 54	N
0310	AMOUNT FROM PRIOR YEAR APPLICABLE WORKSHEET OR SCH D SEE FORM INSTRUCTIONS	PT III 30	12	55 - 66	N
0320	AMOUNT FROM PRIOR YEAR SCH D, SEE FORM INSTRUC.	PT III 31	12	67 - 78	N
0330	REFER TO FORM INSTRUCTIONS	PT III 32	12	79 - 90	N
0350	SMALLER OF LINE 29 OR 32	PT III 33	12	91 - 102	N
0360	LINE 29 MINUS LINE 33	PT III 34	12	103 - 114	N
0370	SEE LINE INSTRUC. ON FORM	PT III 35	12	115 - 126	N
0375	ENTER AMOUNT APPLICABLE TO PRIOR YEAR FILING STATUS	PT III 36	12	127 - 138	N
0385	AMOUNT FROM PRIOR YEAR APPLICABLE WORKSHEET OR SCH D. SEE FORM INSTRCUTIONS	PT III 37	12	139 - 150	N
0387	LINE 36 MINUS LINE 37	PT III 38	12	151 - 162	N
0390	SMALLER OF LINES 29 OR 30	PT III 39	12	163 - 174	N
0400	SMALLER OF LINE 38 OR 39	PT III 40	12	175 - 186	N
0430	MULTIPLY LINE 40 X 5%	PT III 41	12	187 - 198	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0440	SUBTRACT LINE 40 FROM LINE 39	PT III 42	12	199 - 210	N
0524	MULTIPLY LINE 42 X 15%	PT III 43	12	211 - 222	N
0527	SUBTRACT LINE 39 FROM LINE 33	PT III 44	12	223 - 234	N
0545	MULTIPLY LINE 44 X 25%	PT III 45	12	235 - 246	N
0550	ADD LINES 35, 41, 43, 45	PT III 46	12	247 - 258	N
0600	LINE 29 X APPLICABLE %	PT III 47	12	259 - 270	N
0610	SMALLER OF LINE 46 OR 47	PT III 48	12	271 - 282	N
	RECORD TERMINUS CHARACTER		1	283 - 283	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	200
	START RECORD SENTINEL		4	5 - 8	"*****"
0700	RECORD ID		6	9 - 14	"FRMbbb"
0701	FORM NUMBER		6	15 - 20	"8801bb"
0702	PAGE NUMBER		5	21 - 25	"PG03b"
0703	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnn
0704	FILLER		1	35 - 35	BLANK
0705	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0710	AMOUNT FROM LINE 21	49	12	43 - 54	N
0720	AMOUNT FROM 2005 FORM 8801, LINES 18-20	50	12	55 - 66	N
0730	AMOUNT FROM 2006 FORM 8801, LINES 18-20	51	12	67 - 78	N
0740	AMOUNT FROM 2007 FORM 8801, LINES 18-20	52	12	79 - 90	N
0750	ADD LINES 50 THROUGH 52	53	12	91 - 102	N
0760	LONG TERM UNUSED CREDIT AMOUNT: SUBTRACT LINE 53 FROM LINE 49	54	12	103 - 114	N
0770	ENTER APPLICABLE AMOUNT PER LINE INSTRUCTIONS	55	12	115 - 126	N
0780	ENTER APPLICABLE AMOUNT PER LINE INSTRUCTIONS	56	12	127 - 138	N
0785	IS LINE 56 MORE THAN YOUR FILING STATUS AMOUNT: NO	57	1	139 - 139	"X" OR BLANK
0790	IS LINE 56 MORE THAN YOUR FILING STATUS AMOUNT: YES	57	1	140 - 140	"X" OR BLANK
0795	IF YES, ENTER FILING STATUS AMOUNT	57	12	141 - 152	N
0800	SUBTRACT LINE 57 FROM LINE 56	58	12	153 - 164	N
0805	IS LINE 58 GREATER THAN 122,500 (61,250 IF APPLICABLE)? YES	59	1	165 - 165	"X" OR BLANK
0810	IS LINE 58 GREATER THAN 122,500 (61,250 IF APPLICABLE)? NO	59	1	166 - 166	"X" OR BLANK
0815	IF NO, DIVIDE LINE 58 BY APPLICABLE AMOUNT	59	3	167 - 169	N
0820	LINE 59 X .02	60	6	170 - 175	N
0830	LINE 55 X LINE 60	61	12	176 - 187	N
0840	SUBTRACT LINE 61 FROM LINE 55	62	12	188 - 199	N
	RECORD TERMINUS CHARACTER		1	200 - 200	#

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0124
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8820bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	NO ENTRY
0020	QUALIFIED CLINICAL TESTING EXPENSES PAID OR INCURRED	1	12	52 - 63	N
0030	CURRENT YEAR CREDIT (MULTIPLY LINE 1 BY 50%)	2	12	64 - 75	N
0040	ORPHAN DEUGS CREDIT FROM PARTNERSHIPS, S CORPS., ESTATE OR TRUST	3	12	76 - 87	N
0050	ADD LINES 2 AND 3 (ESTATES AND TRUSTS GO TO LINE 5)	4	12	88 - 99	N
0060	AMOUNT ALLOCATED TO BENEFICIARIES OF ESTATE OR TRUST	5	12	100 - 111	N
0070	ESTATES OR TRUSTS: SUBTRACT LINE 5 FROM LINE 4	6	12	112 - 123	N
	RECORD TERMINUS CHARACTER		1	124 - 124	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0341
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8824bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER		9	43 - 51	NO ENTRY
0020	DESCRIPTION OF LIKE-KIND PROPERTY GIVEN	PT I 1	50	52 - 101	A/N OR BLANK
*0025	PROPERTY GIVEN STATEMENT	PT I	6	102 - 107	"STMbnn" OR BLANK
0030	DESCRIPTION OF LIKE-KIND PROPERTY RECEIVED	PT I 2	50	108 - 157	A/N OR BLANK
*0035	PROPERTY RECEIVED STATEMENT	PT I	6	158 - 163	"STMbnn" OR BLANK
0040	DATE LIKE-KIND PROPERTY GIVEN UP	PT I 3	8	164 - 171	FORMAT: YYYYMMDD OR BLANK
0050	DATE PROPERTY ACTUALLY TRANSFERRED	PT I 4	8	172 - 179	FORMAT: YYYYMMDD OR BLANK
0060	DATE LIKE-KIND PROPERTY WAS IDENTIFIED	PT I 5	8	180 - 187	FORMAT: YYYYMMDD OR BLANK
0070	DATE PROPERTY ACTUALLY RECEIVED	PT I 6	8	188 - 195	FORMAT: YYYYMMDD OR BLANK
0080	RELATED PARTY EXCHANGE - YES	7	1	196 - 196	"X" OR BLANK
0100	RELATED PARTY EXCHANGE - NO	7	1	197 - 197	"X" OR BLANK
0110	NAME OF RELATED PARTY	PT II 8	35	198 - 232	A/N
0115	RELATIONSHIP	PART II 8	15	233 - 247	A/N
0120	RELATED ID	PT II 8	9	248 - 256	A/N OR "APPLD FOR"
0130	STREET ADDRESS	PT II 8	35	257 - 291	A/N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0140	CITY	PT II 8	22	292 - 313	A/N
0150	STATE CODE	PT II 8	2	314 - 315	A/N
0160	ZIP CODE	PT II 8	12	316 - 327	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb
0180	DURING THIS YEAR DID RELATED PARTY SELL OR DISPOSE OF PROPERTY - YES BOX	PT II 9	1	328 - 328	"X" OR BLANK
0185	DURING THIS YEAR DID RELATED PARTY SELL OR DISPOSE OF PROPERTY - NO BOX	PT II 9	1	329 - 329	"X" OR BLANK
0190	DURING THIS YEAR DID YOU SELL OR DISPOSE OF PROPERTY - YES BOX	PT II 10	1	330 - 330	"X" OR BLANK
0195	DURING THIS YEAR DID YOU SELL OR DISPOSE OF PROPERTY - NO BOX	PT II 10	1	331 - 331	"X" OR BLANK
0200	DISPOSITION AFTER DEATH OF EITHER RELATED PARTIES	PT II 11a	1	332 - 332	"X" OR BLANK
0210	DISPOSITION WAS AN INVOLUNTARY CONVERSION	PT II 11b	1	333 - 333	"X" OR BLANK
0215	YOU CAN ESTABLISH TO SATISFACTION THAT NEITHER HAD TAX AVOIDANCE	PT II 11c	1	334 - 334	"X" OR BLANK
@0217	EXPLANATION	PT II 11	6	335 - 340	"STMbnn" OR BLANK
	RECORD TERMINUS CHARACTER		1	341 - 341	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0456
	START RECORD SENTINEL		4	5 - 8	"*****"
0222	RECORD ID		6	9 - 14	"FRMbbb"
0223	FORM NUMBER		6	15 - 20	"8824bb"
0224	PAGE NUMBER		5	21 - 25	"PG02b"
0226	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0227	FILLER		1	35 - 35	BLANK
0228	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0230	FAIR MARKET VALUE (FMV)	PT III 12	12	43 - 54	N
0240	ADJUSTED BASIS	PT III 13	12	55 - 66	N
0250	GAIN OR (LOSS) (LINE 12 MINUS LINE 13)	PT III 14	12	67 - 78	N
0260	CASH AND FMV OF OTHER PARTY	PT III 15	12	79 - 90	N
0270	FMV OF LIKE-KIND PROPERTY RECEIVED	PT III 16	12	91 - 102	N
0280	AMOUNT REALIZED (ADD LINE 15 AND 16)	PT III 17	12	103 - 114	N
0290	ADJUSTED BASIS OF LIKE-KIND PROPERTY	PT III 18	12	115 - 126	N
0300	REALIZED GAIN OR LOSS (LINE 17 MINUS LINE 18)	PT III 19	12	127 - 138	N
*0305	ATTACH MULTI-ASSET EXCHANGE STATEMENT	PT III 19	6	139 - 144	"STMbnn" OR BLANK
0310	SMALLER OF LINES 15 OR 19	PT III 20	12	145 - 156	N
0320	ORDINARY INCOME UNDER RECAPTURE RULES	PT III 21	12	157 - 168	N
0330	LINE 20 MINUS LINE 21	PT III 22	12	169 - 180	N
0340	RECOGNIZED GAIN (ADD LINES 21 AND 22)	PT III 23	12	181 - 192	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
*0345	ATTACH SUMMARY STATEMENT	PT III 23	6	193 - 198	"STMbnn" OR BLANK
0350	DEFERRED GAIN OR (LOSS) (LINE 19 MINUS LINE 23)	PT III 24	12	199 - 210	N
0360	BASIS OF LIKE PROPERTY RECEIVED (ADD LINES 18 AND 23 MINUS LINE 15)	PT III 25	12	211 - 222	N
0380	CERTIFICATE OF DIVESTITURE NUMBER	PT IV 26	5	223 - 227	N
0390	DESCRIPTION OF DIVESTED PROPERTY	PT IV 27	50	228 - 277	A/N OR BLANK
*0395	DIVESTED PROPERTY ATTACHMENT	PT IV 27	6	278 - 283	"STMbnn" OR BLANK
0400	DESCRIPTION OF REPLACEMENT PROPERTY	PT IV 28	50	284 - 333	A/N OR BLANK
*0405	REPLACEMENT PROPERTY ATTACHMENT	PT IV 28	6	334 - 339	"STMbnn" OR BLANK
0410	DATE DIVESTED PROPERTY WAS SOLD	PT IV 29	8	340 - 347	FORMAT: YYYYMMDD OR BLANK
0420	SALES PRICE OF DIVESTED PROPERTY	PT IV 30	12	348 - 359	N
0430	BASIS OF DIVESTED PROPERTY	PT IV 31	12	360 - 371	N
0440	REALIZED GAIN	PT IV 32	12	372 - 383	N
0450	COST OF REPLACEMENT PROPERTY WITHIN 60 DAYS	PT IV 33	12	384 - 395	N
0460	RECOGNIZED GAIN	PT IV 34	12	396 - 407	N
0470	ORDINARY INCOME UNDER RECAPTURE RULES	PT IV 35	12	408 - 419	N
0480	LINE 34 MINUS LINE 35	PT IV 36	12	420 - 431	N
0490	DEFERRED GAIN	PT IV 37	12	432 - 443	N
0500	BASIS OF REPLACEMENT PROPERTY	PT IV 38	12	444 - 455	N
	RECORD TERMINUS CHARACTER		1	456 - 456	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0707
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8829bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	NAME OF PROPRIETOR		35	43 - 77	A/N
0020	SSN OF PROPRIETOR		9	78 - 86	N
0030	BUSINESS USE SQUARE FEET	1	6	87 - 92	N
0040	TOTAL HOME SQUARE FEET	2	6	93 - 98	N
0050	BUSINESS SQUARE FEET PERCENT	3	6	99 - 104	N
0060	BUSINESS USE HOURS	4	4	105 - 108	N
0065	TOTAL HOURS AVAILABLE	5	4	109 - 112	N
0070	BUSINESS HOURS PERCENT	6	6	113 - 118	N
*0075	COMPUTATION ATTACHED	7	6	119 - 124	"STMbnn" OR BLANK
0080	BUSINESS PERCENTAGE	7	6	125 - 130	N
0090	TENTATIVE PROFIT/ LOSS SCHEDULE C	8	12	131 - 142	N
0100	CASUALTY LOSS DIRECT	9(a)	12	143 - 154	N
0110	CASUALTY LOSS INDIRECT	9(b)	12	155 - 166	N
0120	DEDUCTIBLE MORTGAGE INTEREST DIRECT	10(a)	12	167 - 178	N
0130	DEDUCTIBLE MORTGAGE INTEREST INDIRECT	10(b)	12	179 - 190	N
0140	REAL ESTATE TAXES DIRECT	11(a)	12	191 - 202	N
0150	REAL ESTATE TAXES INDIRECT	11(b)	12	203 - 214	N
0160	DIRECT DEDUCTED SUBTOTAL	12(a)	12	215 - 226	N
0170	INDIRECT DEDUCTED SUBTOTAL	12(b)	12	227 - 238	N
0180	ALLOWABLE INDIRECT DEDUCTED EXPENSES	13(b)	12	239 - 250	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0190	DEDUCTIBLE NET	14	12	251 - 262	N
0200	REDUCED PROFIT/LOSS	15	12	263 - 274	N
0210	NON-DEDUCTIBLE MORTGAGE INTEREST DIRECT	16(a)	12	275 - 286	N
0220	NON-DEDUCTIBLE MORTGAGE INTEREST INDIRECT	16(b)	12	287 - 298	N
0230	INSURANCE DIRECT	17(a)	12	299 - 310	N
0240	INSURANCE INDIRECT	17(b)	12	311 - 322	N
0245	RENT; DIRECT EXPENSE	18(a)	12	323 - 334	N
0247	RENT; INDIRECT EXPENSE	18(b)	12	335 - 346	N
0250	REPAIRS/MAINTENANCE DIRECT	19(a)	12	347 - 358	N
0260	REPAIRS/MAINTENANCE INDIRECT	19(b)	12	359 - 370	N
0270	UTILITIES DIRECT	20(a)	12	371 - 382	N
0280	UTILITIES INDIRECT	20(b)	12	383 - 394	N
0290	OTHER EXPENSES DIRECT	21(a)	12	395 - 406	N
0300	OTHER EXPENSES INDIRECT	21(b)	12	407 - 418	N
0310	DIRECT NON-DEDUCTED SUBTOTAL	22(a)	12	419 - 430	N
0320	INDIRECT NON-DEDUCTED SUBTOTAL	22(b)	12	431 - 442	N
0330	ALLOWABLE INDIRECT NON-DEDUCTED EXPENSES	23	12	443 - 454	N
0340	OPERATING EXPENSES CARRYOVER	24	12	455 - 466	N
0350	NON-DEDUCTIBLE NET	25	12	467 - 478	N
0360	ALLOWABLE OPERATING EXPENSES	26	12	479 - 490	N
0370	CASUALTY LOSS AND DEPRECIATION LIMIT	27	12	491 - 502	N
0380	EXCESS CASUALTY LOSSES	28(b)	12	503 - 514	N
0390	HOME DEPRECIATION	29(b)	12	515 - 526	N
0400	EXCESS CASUALTY LOSSES AND DEPRECIATION CARRYOVER	30(b)	12	527 - 538	N
0410	CASUALTY LOSSES AND DEPRECIATION NET	31	12	539 - 550	N
0420	ALLOWABLE EXCESS CASUALTY LOSSES AND DEPRECIATION	32	12	551 - 562	N
0430	TOTAL ALLOWABLE EXPENSES	33	12	563 - 574	N
0440	FORM 4684 CASUALTY LOSS	34	12	575 - 586	N

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FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0450	SCHEDULE C ALLOWABLE EXPENSES	35	12	587 - 598	N
0460	HOME ADJUSTED BASIS OR FAIR MARKET VALUE	36	12	599 - 610	N
0470	LAND VALUE	37	12	611 - 622	N
0480	BUILDING BASIS	38	12	623 - 634	N
0490	BUSINESS BUILDING BASIS	39	12	635 - 646	N
0500	DEPRECIATION PERCENTAGE	40	6	647 - 652	N
0510	DEPRECIATION ALLOWABLE	41	12	653 - 664	N
+0515	"SEE ATTACHED" LITERAL	41	12	665 - 676	"SEE ATTACHED" OR BLANK
@0517	COMPUTATION SCHEDULE	41	6	677 - 682	"STMbnn" OR BLANK
0520	UNALLOWED OPERATING EXPENSES	42	12	683 - 694	N
0530	UNALLOWED EXCESS CASUALTY LOSSES AND DEPRECIATION	43	12	695 - 706	N
	RECORD TERMINUS CHARACTER		1	707 - 707	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0716
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8860bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	RESERVED		9	43 - 51	NO ENTRY
0020	BOND ISSUER NAME-1	1(a)	35	52 - 86	A/N
0030	BOND ISSUER CITY-1	1(a)	22	87 - 108	A/N
0040	BOND ISSUER STATE-1	1(a)	2	109 - 110	A/N
0050	MONTH/YEAR BOND ISSUED-1	1(b)	6	111 - 116	N FORMAT: (YYYYMM)
0060	OUTSTANDING PRINCIPAL AMOUNT-1	1(c)	12	117 - 128	N
0070	CREDIT RATE-1	1(d)	6	129 - 134	N
0080	CREDIT AMOUNT-1	1(e)	12	135 - 146	N
0090	BOND ISSUER NAME-2	1(a)	35	147 - 181	A/N
0100	BOND ISSUER CITY-2	1(a)	22	182 - 203	A/N
0110	BOND ISSUER STATE-2	1(a)	2	204 - 205	A/N
0120	MONTH/YEAR BOND ISSUED-2	1(b)	6	206 - 211	N FORMAT: (YYYYMM)
0130	OUTSTANDING PRINCIPLE AMOUNT-2	1(c)	12	212 - 223	N
0140	CREDIT RATE-2	1(d)	6	224 - 229	N
0150	CREDIT AMOUNT-2	1(e)	12	230 - 241	N
0160	BOND ISSUER NAME-3	1(a)	35	242 - 276	A/N
0170	BOND ISSUER CITY-3	1(a)	22	277 - 298	A/N
0180	BOND ISSUER STATE-3	1(a)	2	299 - 300	A/N
0190	MONTH/YEAR BOND ISSUED-3	1(b)	6	301 - 306	N FORMAT: (YYYYMM)

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0200	OUTSTANDING PRINCIPAL AMOUNT-3	1(c)	12	307 - 318	N
0210	CREDIT RATE-3	1(d)	6	319 - 324	N
0220	CREDIT AMOUNT-3	1(e)	12	325 - 336	N
0230	BOND ISSUER NAME-4	1(a)	35	337 - 371	A/N
0240	BOND ISSUER CITY-4	1(a)	22	372 - 393	A/N
0250	BOND ISSUER STATE-4	1(a)	2	394 - 395	A/N
0260	MONTH/YEAR BOND ISSUED-4	1(b)	6	396 - 401	N FORMAT: (YYYYMM)
0270	OUTSTANDING PRINCIPLE AMOUNT-4	1(c)	12	402 - 413	N
0280	CREDIT RATE-4	1(d)	6	414 - 419	N
0290	CREDIT AMOUNT-4	1(e)	12	420 - 431	N
0300	BOND ISSUER NAME-5	1(a)	35	432 - 466	A/N
0310	BOND ISSUER CITY-5	1(a)	22	467 - 488	A/N
0320	BOND ISSUER STATE-5	1(a)	2	489 - 490	A/N
0330	MONTH/YEAR BOND ISSUED-5	1(b)	6	491 - 496	N FORMAT: (YYYYMM)
0340	OUTSTANDING PRINCIPLE AMOUNT-5	1(c)	12	497 - 508	N
0350	CREDIT RATE-5	1(d)	6	509 - 514	N
0360	CREDIT AMOUNT-5	1(e)	12	515 - 526	N
0370	QZA BOND CREDIT FROM AN S CORP	2a	12	527 - 538	N
0380	S CORP. EIN	2b	9	539 - 547	N
0390	CURRENT YEAR CREDIT	3	12	548 - 559	N
0400	REGULAR TAX BEFORE CREDITS	4	12	560 - 571	N
0410	ALTERNATIVE MININMUM TAX	5	12	572 - 583	N
0420	REGULAR TAX PLUS ALTERNATIVE MINIMUM TAX	6	12	584 - 595	N
0430	CREDITS FROM FORM 1040	7a	12	596 - 607	N
0445	FOREIGN TAX CREDIT	7b	12	608 - 619	N
0520	CREDITS FROM FORMS 5735 AND 8834	7c	12	620 - 631	NO ENTRY |
0530	NON-BUSINESS ALT. MOTOR VEHICLE CREDIT (FORM 8910)	7d	12	632 - 643	NO ENTRY |
0540	NON-BUSINESS ALT. FUEL VEHICLE REFUELING PROP. CREDIT (FORM 8911)	7e	12	644 - 655	NO ENTRY |

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0550	GENERAL BUSINESS CREDIT	7f	12	656 - 667	N
0560	CREDIT FOR PRIOR YEAR MINIMUM TAX	7g	12	668 - 679	N
0570	TOTAL CREDITS	7h	12	680 - 691	N
0580	NET INCOME TAX	8	12	692 - 703	N
0590	CREDIT ALLOWED FOR THE CURRENT YEAR	9	12	704 - 715	N
	RECORD TERMINUS CHARACTER		1	716 - 716	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0250
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8864bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
*0008	STATEMENT IN LIEU OF PREVIOUSLY FILED CERTIFICATE		6	43 - 48	"STMbnn" or BLANK
0010	RESERVED		9	49 - 57	NO ENTRY
0020	BIODIESEL GALLONS	1a	6	58 - 63	N
0030	BIODIESEL AMOUNT	1c	12	64 - 75	N
0040	AGRI-BIODIESEL GALLONS	2a	6	76 - 81	N
0050	AGRI-BIODIESEL AMOUNT	2c	12	82 - 93	N
0052	RENEWABLE DIESEL	3a	6	94 - 99	N
0054	RENEWABLE DIESEL AMT	3c	12	100 - 111	N
0060	BIODIESEL MIXTURE GALLONS	4a	6	112 - 117	N
0070	BIODIESEL MIXTURE GALLONS AMOUNT	4c	12	118 - 129	N
0080	AGRI-BIODIESEL MIX GALLONS GALLONS	5a	6	130 - 135	N
0090	AGRI-BIODIESEL MIX AMOUNT	5c	12	136 - 147	N
0092	RENEWABLE DIESEL MIX GAL	6a	6	148 - 153	N
0094	RENEWABLE DIESEL MIX AMT	6c	12	154 - 165	N
0096	QUALIFIED AGRI-BIODIESEL PRODUCTION GALLONS	7a	6	166 - 171	N
0098	QUALIFIED AGRI-BIODIESEL PRODUCTION AMOUNT	7c	12	172 - 183	N
0100	TOTAL OF ALL BIODIESEL FUEL AMOUNTS: ADD LINE 1-7	8c	12	184 - 195	N
0110	FUEL CREDITS FROM PARTNERSHIPS, S CORPS, ESTATES, TRUSTS, AND COOPERATIVES	9c	12	196 - 207	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0120	ADD LINES 8 AND 9	10c	12	208 - 219	N
*0125	CREDIT DIVISION SCHEDULE	10c	6	220 - 225	"STMbnn" or BLANK
0200	AMOUNT ALLOCATED TO BENEF. OF ESTATES, TRUSTS OR PATRONS OF A COOPERATIVE	11	12	226 - 237	N
0210	SUBTRACT LINE 11 FROM LINE 10 (ESTATE, TRUSTS AND COOPS. ONLY)	12	12	238 - 249	N
	RECORD TERMINUS CHARACTER		1	250 - 250	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0571
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8874bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	RESERVED		9	43 - 51	NO ENTRY
0020	NAME OF COMMUNITY DEVELOPMENT ENTITY (CDE)-1	1(a)	35	52 - 86	A/N
0030	ADDRESS-1	1(a)	35	87 - 121	A/N
0040	CITY-1	1(a)	22	122 - 143	A/N
0050	STATE-1	1(a)	2	144 - 145	A/N
0060	ZIP CODE-1	1(a)	12	146 - 157	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0070	EIN OR CDE-1	1(b)	9	158 - 166	N nnnnnnnnn
0080	DATE OF INITIAL INVESTMENT-1	1(c)	8	167 - 174	FORMAT: YYYYMMDD
0090	AMOUNT OF QUALIFIED EQUITY INVESTMENT-1	1(d)	12	175 - 186	N
0095	CREDIT RATE-1	1(e)	6	187 - 192	N
0100	CREDIT-1	1(f)	12	193 - 204	N
0110	NAME OF COMMUNITY DEVELOPMENT ENTITY (CDE)-2	1(a)	35	205 - 239	A/N
0120	ADDRESS-2	1(a)	35	240 - 274	A/N
0130	CITY-2	1(a)	22	275 - 296	A/N
0140	STATE-2	1(a)	2	297 - 298	A/N
0150	ZIP CODE-2	1(a)	12	299 - 310	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0160	EIN OF CDE-2	1(b)	9	311 - 319	N nnnnnnnnn
0170	DATE OF INITIAL INVESTMENT-2	1(c)	8	320 - 327	FORMAT: YYYYMMDD
0180	AMOUNT OF QUALIFIED EQUITY INVESTMENT-2	1(d)	12	328 - 339	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0185	CREDIT RATE-2	1(e)	6	340 - 345	N
0190	CREDIT-2	1(f)	12	346 - 357	N
0200	NAME OF COMMUNITY DEVELOPMENT ENTITY (CDE)-3	1(a)	35	358 - 392	A/N
0210	ADDRESS-3	1(a)	35	393 - 427	A/N
0220	CITY-3	1(a)	22	428 - 249	A/N
0230	STATE-3	1(a)	2	450 - 451	A/N
0240	ZIP CODE-3	1(a)	12	452 - 463	N or nnnnnbbbbbbb or nnnnnnnnnbbb
0250	EIN OF CDE-3	1(b)	9	464 - 472	N nnnnnnnnn
0260	DATE OF INITIAL INVESTMENT-3	1(c)	8	473 - 480	FORMAT: YYYYMMDD
0270	AMOUNT OF QUALIFIED EQUITY INVESTMENT-3	1(d)	12	481 - 492	N
0275	CREDIT RATE-3	1(e)	6	493 - 498	N
0280	CREDIT-3	1(f)	12	499 - 510	N
*0305	ATTACHMENT - ADDT'L QUALIFIED EQUITY INVESTMENT	1	6	511 - 516	"STMbnn" OR BLANK
0320	TOTAL CREDIT AMOUNTS FROM ATTACHMENT	1(f)	12	517 - 528	N OR BLANK
0340	NEW MARKETS CREDITS FROM PARTNERSHIPS OR S CORPS.	2	12	529 - 540	N
*0345	ATTACHMENT - ADDT'L NEW MARKETS CREDIT	2	6	541 - 546	"STMbnn" OR BLANK
0350	TOTAL AMOUNT FROM ATTACHMENT	2	12	547 - 558	N
0360	ADD AMOUNTS ON LINE 1, COL.(f) AND LINE 2	3	12	559 - 570	N
	RECORD TERMINUS CHARACTER		1	571 - 571	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0118
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8881bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	RESERVED		9	43 - 51	NO ENTRY
0020	QUALIFIED START-UP COSTS INCURRED	1	12	52 - 63	N
0030	ENTER ONE-HALF OF LINE 1	2	12	64 - 75	N
*0035	GROUP CREDIT - ATTACH STATEMENT	2	6	76 - 81	"STMbnn" or Blank
0040	CREDIT FOR SMALL EMPLOYER PENSION PLAN STARTUP COSTS FROM PARTNERSHIPS AND S CORPS	3	12	82 - 93	N
0050	ADD LINES 2 AND 3	4	12	94 - 105	N
0060	ENTER SMALLER OF LINE 4 OR $500.	5	12	106 - 117	N
	RECORD TERMINUS CHARACTER		1	118 - 118	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0172
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8882bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001
0010	RESERVED		9	43 - 51	NO ENTRY
0020	QUALIFIED CHILDCARE FACILITY EXPENDITURES	1	12	52 - 63	N
0030	25% OF LINE 1	2	12	64 - 75	N
0040	QUALIFIED CHILDCARE RESOURCE AND REFERRAL EXPENDITURES	3	12	76 - 87	N
0050	10% OF LINE 3	4	12	88 - 99	N
0060	CREDIT FOR EMPLOYER PROVIDED CHILD CARE FACILITIES AND SERVICES FROM PARNTERSHIPS, S CORPS, AND ESTATES AND TRUSTS.	5	12	100 - 111	N
*0065	ATTACH STATEMENT - ADDT'L INFORMATION	5	6	112 - 117	"STMbnn" or Blank
0070	ADD LINES 2, 4, AND 5	6	12	118 - 129	N
0090	SMALLER OF LINE 6 OR $150,000. SEE INSTRUCTIONS	7	12	130 - 141	N
*0100	GROUP CREDIT DIVIDEND STATEMENT	7	6	142 - 147	"STMbnn" or Blank
0150	AMOUNT ALLOCATED TO BENEFICIARIES	8	12	148 - 159	N
0160	SUBTRACT LINE 8 FROM LINE 7 (ESTATE OR TRUST ONLY)	9	12	160 - 171	N
	RECORD TERMINUS CHARACTER		1	172 - 172	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0610
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8886bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-0000010
0010	FOREIGN PARTNERSHIP EMPLOYER IDENTIFICATION NUMBER (EIN)		9	43 - 51	NO ENTRY
0011	STATEMENT NUMBER 1	A	4	52 - 55	N
0012	STATEMENT NUMBER 2	A	4	56 - 59	N
0013	TAX FORM NUMBER	B	6	60 - 65	A/N
0015	TAX YEAR	B	6	66 - 71	N
0016	AMENDED RETURN - YES	B	1	72 - 72	NO ENTRY
0017	AMENDED RETURN - NO	B	1	73 - 73	NO ENTRY
0018	INITIAL YEAR FILE INDICATOR	C	1	74 - 74	"X" OR BLANK
0020	PROTECTIVE DISCLOSURE INDICATOR	C	1	75 - 75	"X" OR BLANK
0030	REPORTABLE TRANSACTION NAME	1	35	76 - 110	A/N OR BLANK
0038	INITIAL YEAR PARTICIPATED	1b	4	111 - 114	N
*0039	ADDITIONAL TRANSACTION OR TAX SHELTER	1c	6	115 - 120	"STMbnn" OR BLANK
0040	ADDITIONAL TRANSACTION OR TAX SHELTER	1c	11	121 - 131	A/N OR BLANK
0042	ADDITIONAL TRANSACTION OR TAX SHELTER	1c	11	132 - 142	A/N OR BLANK
0044	ADDITIONAL TRANSACTION OR TAX SHELTER	1c	11	143 - 153	A/N OR BLANK
0046	ADDITIONAL TRANSACTION OR TAX SHELTER	1c	11	154 - 164	A/N OR BLANK
0048	ADDITIONAL TRANSACTION OR TAX SHELTER	1c	11	165 - 175	A/N OR BLANK
@0050	OVERFLOW FOR MORE THAN 5 REGISTRATION NUMBERS	1c	6	176 - 181	"STMbnn" OR BLANK
0100	LISTED TRANSACTION	2a	1	182 - 182	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0110	CONFIDENTIAL TRANSACTION	2b	1	183 - 183	"X" OR BLANK
0120	TRANSACTION WITH CONTRACTUAL PROTECTION	2c	1	184 - 184	"X" OR BLANK
0130	LOSS TRANSACTION	2d	1	185 - 185	"X" OR BLANK
0150	TRANSACTION WITH BRIEF ASSET HOLDING PERIOD	2e	1	186 - 186	"X" OR BLANK
0160	TRANSACTION OF INTEREST	2f	1	187 - 187	"X" OR BLANK
0200	IDENTIFY LISTED TRANSACTION	3	35	188 - 222	A/N
*0205	ADDITIONAL TRANSACTION INFORMATION	3	6	223 - 228	"STMbnn" OR BLANK
0220	NUMBER OF TRANSACTIONS ON FORM	4	3	229 - 231	N
0230	TYPE OF ENTITY: PARTNERSHIP 1	5a	1	232 - 232	"X" OR BLANK
0240	TYPE OF ENTITY: S CORPORATION 1	5a	1	233 - 233	"X" OR BLANK
0250	TYPE OF ENTITY: TRUST 1	5a	1	234 - 234	"X" OR BLANK
0260	TYPE OF ENTITY: FOREIGN 1	5a	1	235 - 235	"X" OR BLANK
0270	NAME 1	5b	35	236 - 270	A/N OR BLANK
0280	EIN 1	5c	9	271 - 279	nnnnnnnnn
0290	DATE SCH K-1 REVD. 1	5d	8	280 - 287	YYYYMMDD or BLANK
0300	TYPE OF ENTITY: PARTNERSHIP 2	5a	1	288 - 288	"X" OR BLANK
0310	TYPE OF ENTITY: S CORPORATION 2	5a	1	289 - 289	"X" OR BLANK
0320	TYPE OF ENTITY: TRUST 2	5a	1	290 - 290	"X" OR BLANK
0330	TYPE OF ENTITY: FOREIGN 2	5a	1	291 - 291	"X" OR BLANK
0340	NAME 2	5b	35	292 - 326	A/N OR BLANK
0350	EIN 2	5c	9	327 - 335	nnnnnnnnn
0360	DATE SCH K-1 RECVD. 2	5d	8	336 - 343	YYYYMMDD or BLANK
*0365	ADDITIONAL LINE 5 INFO STATEMENT	5	6	344 - 349	STMnnn OR BLANK
0370	NAME	6a	35	350 - 384	A/N
0380	IDENTIFYING NUMBER	6a	9	385 - 393	nnnnnnnnn
0390	FEES PAID	6a	12	394 - 405	N
0400	STREET ADDRESS	6a	35	406 - 440	A/N
0410	CITY	6a	22	441 - 462	A
0420	STATE	6a	2	463 - 464	A
0430	ZIP CODE	6a	12	465 - 476	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0440	NAME 2	6b	35	477 - 511	A/N
0450	IDENTIFYING NUMBER	6b	9	512 - 520	nnnnnnnnn
0460	FEES PAID	6b	12	521 - 532	N
0470	STREET ADDRESS	6b	35	533 - 567	A/N
0480	CITY	6b	22	568 - 589	A
0490	STATE	6b	2	590 - 591	A
0500	ZIP CODE	6b	12	592 - 603	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
*0505	ADDITIONAL LINE 6 TRANSACTIONS 6	6b	6	604 - 609	STMnnn OR BLANK
	RECORD TERMINUS CHARACTER		1	610 - 610	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	1456
	START RECORD SENTINEL		4	5 - 8	"*****"
0600	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0601	FORM NUMBER		6	15 - 20	"8886bb"
0602	PAGE NUMBER		5	21 - 25	"PG02b"
0603	DOMESTIC PARTNERSHIP'S EMPLOYER IDENTIFICATION (EIN)		9	26 - 34	N nnnnnnnnn
0604	FILLER		1	35 - 35	BLANK
0605	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001-9999999
0610	DEDUCTIONS	7a	1	43 - 43	X OR BLANK
0620	CAPITAL LOSS	7a	1	44 - 44	X OR BLANK
0630	ORDINARY LOSS	7a	1	45 - 45	X OR BLANK
0640	EXCLUSIONS FROM GROSS INCOME	7a	1	46 - 46	X OR BLANK
0650	NONRECOGNITION OF GAIN	7a	1	47 - 47	X OR BLANK
0660	ADJUSTMENTS TO BASIS	7a	1	48 - 48	X OR BLANK
0670	TAX CREDITS	7a	1	49 - 49	X OR BLANK
0680	DEFERRAL	7a	1	50 - 50	X OR BLANK
0690	ABSENCE OF ADJUSTMENTS	7a	1	51 - 51	X OR BLANK
0700	OTHER	7a	1	52 - 52	X OR BLANK
0701	DESCRIPTION OF OTHER	7a	35	53 - 87	A/N OR BLANK
0710	DESCRIPTION OF FACTS 1	7b	70	88 - 157	A/N OR BLANK
0720	DESCRIPTION OF FACTS 2	7b	70	158 - 227	A/N OR BLANK
0730	DESCRIPTION OF FACTS 3	7b	70	228 - 297	A/N OR BLANK
0740	DESCRIPTION OF FACTS 4	7b	70	298 - 367	A/N OR BLANK
0750	DESCRIPTION OF FACTS 5	7b	70	368 - 437	A/N OR BLANK
0760	DESCRIPTION OF FACTS 6	7b	70	438 - 507	A/N OR BLANK
0770	DESCRIPTION OF FACTS 7	7b	70	508 - 577	A/N OR BLANK
*0775	ADDITIONAL DESCRIPTION	7b	6	578 - 583	STMnnn OR BLANK
0780	TYPE OF ENTITY: TAX-EXEMPT	8a	1	584 - 584	"X" OR BLANK
0790	TYPE OF ENTITY: FOREIGN	8a	1	585 - 585	"X" OR BLANK

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0800	TYPE OF ENTITY: RELATED	8a	1	586 - 586	"X" OR BLANK
0810	NAME	8a	35	587 - 621	A/N OR BLANK
0820	IDENTIFYING NUMBER	8a	9	622 - 630	nnnnnnnnn
0830	ADDRESS	8a	35	631 - 665	A/N OR BLANK
0840	CITY	8a	22	666 - 687	A OR BLANK
0850	STATE	8a	2	688 - 689	A OR BLANK
0860	ZIP CODE	8a	12	690 - 701	N OR nnnnnbbbbbbb OR Nnnnnnnnnbbb or blank
0870	DESCRIPTION OF BENEFITS 1	8a	70	702 - 771	A/N OR BLANK
0880	DESCRIPTION OF BENEFITS 2	8a	70	772 - 841	A/N OR BLANK
0890	DESCRIPTION OF BENEFITS 3	8a	70	842 - 911	A/N OR BLANK
0900	DESCRIPTION OF BENEFITS 4	8a	70	912 - 981	A/N OR BLANK
0910	DESCRIPTION OF BENEFITS 5	8a	70	982 - 1051	A/N OR BLANK
0920	TYPE OF ENTITY: TAX-EXEMPT	8b	1	1052 - 1052	X OR BLANK
0930	TYPE OF ENTITY: FOREIGN	8b	1	1053 - 1053	X OR BLANK
0940	TYPE OF ENTITY: RELATED	8b	1	1054 - 1054	X OR BLANK
0950	NAME	8b	35	1055 - 1089	A/N OR BLANK
0960	IDENTIFYING NUMBER	8b	9	1090 - 1098	nnnnnnnnn
0970	ADDRESS	8b	35	1099 - 1133	A/N OR BLANK
0980	CITY	8b	22	1134 - 1155	A OR BLANK
0990	STATE	8b	2	1156 - 1157	A OR BLANK
1000	ZIP CODE	8b	12	1158 - 1169	N OR nnnnnbbbbbbb OR Nnnnnnnnnbbb or blank
1010	DESCRIPTION OF BENEFITS 1	8b	70	1170 - 1239	A/N OR BLANK
1020	DESCRIPTION OF BENEFITS 2	8b	70	1240 - 1309	A/N OR BLANK
1030	DESCRIPTION OF BENEFITS 3	8b	70	1310 - 1379	A/N OR BLANK
1040	DESCRIPTION OF BENEFITS 4	8b	70	1380 - 1449	A/N OR BLANK
*1045	ADDITIONAL DESCRIPTION	8b	6	1450 - 1455	STMnnn OR BLANK
	RECORD TERMINUS CHARACTER		1	1456 - 1456	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0166
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"8896bb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		7	36 - 42	N 0000001 - 9999999
0010	RESERVED		9	43 - 51	NO ENTRY
0020	LOW SULFUR DIESEL FUEL PRODUCED IN GALLONS	1	6	52 - 57	N
0030	MULTIPLY LINE 1 BY RATE	2	12	58 - 69	N
0040	QUALIFIED CAPITAL COSTS LIMITATION	3	12	70 - 81	N
0050	PRIOR YEAR ALLOWABLE CREDIT	4	12	82 - 93	N
0060	SUBTRACT LINE 4 FROM LINE 3	5	12	94 - 105	N
0070	ENTER THE SMALLER OF LINE 5 OR LINE 2	6	12	106 - 117	N
0080	LOW SULFUR DIESEL FUEL PRODUCTION CREDIT FROM PARTNERSHIPS, S CORPS., AND COOPERATIVES.	7	12	118 - 129	N
0090	ADD LINES 6 AND 7	8	12	130 - 141	N
0200	AMOUNT ALLOCATED TO PATRONS OF A COOPERATIVE	9	12	142 - 153	N
0210	COOPERATIVES: SUBTRACT LINE 9 FROM 8	10	12	154 - 165	N
	RECORD TERMINUS CHARACTER		1	166 - 166	"#"

SECTION C STATEMENT RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0136
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"STMbnn" nn = 01-96 (OTHERS) 97 FOR SCH D 98 FOR SCH J 99 FOR SCH K1
0001	RESERVED		6	15 - 20	BLANK
0002	PAGE NUMBER		5	21 - 25	"PGnnb" nn = 01-99
0003	EIN		9	26 - 34	N nnnnnnnnn
0004	FILLER		8	35 - 42	BLANK
0010	LINE NUMBER		5	43 - 47	"LNnnb" nn = 01-50
0020	SCHEDULE K OR J SEQUENCE NUMBER		7	48 - 54	MUST BE SIGNIFICANT RANGE = 0000001 - 9999999 IF SCHEDULE K OR J
0030	FILLER		1	55 - 55	BLANK
0040	DATA RECORD ***FIELD #040 IS FOR ALL STATEMENTS		80	56 - 135	SEE SEC. 3.05
	RECORD TERMINUS CHARACTER		1	136 - 136	"#"

SECTION C PREPARER NOTE

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	nnnn
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"NTEbbb"
0001	RESERVED		6	15 - 20	BLANK
0002	PAGE NUMBER		5	21 - 25	"PGnnb" (nn=01-20)
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N
0004	FILLER		4	35 - 38	BLANK
0005	TEXT DATA CHARACTER COUNT		4	39 - 42	N 0001 - 4000
0006	PREPARER NOTE DATA		1-4000	43 - 4042	ALL CHARACTERS EXCEPT THE ASTERICK "*" AND BRACKETS "["OR"]"
	RECORD TERMINUS CHARACTER		1	4043 - 4043	"#"

SECTION C ELECTION EXPLANATION

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	nnnn
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"ELCbbb"
0001	RESERVED		6	15 - 20	BLANK
0002	PAGE NUMBER		5	21 - 25	"PGnnb" (nn=01-20)
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N
0004	FILLER		4	35 - 38	BLANK
0005	TEXT DATA CHARACTER COUNT		4	39 - 42	N 0001 - 4000
0006	PREPARER NOTE DATA		1-4000	43 - 4042	ALL CHARACTERS EXCPE EXCEPT THE ASTERICK "*" AND BRACKETS "["OR"]"
	RECORD TERMINUS CHARACTER		1	4043 - 4043	"#"

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	nnnn
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"REGbbb"
0001	RESERVED		6	15 - 20	BLANK
0002	PAGE NUMBER		5	21 - 25	"PGnnb" (nn=01-20)
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N
0004	FILLER		4	35 - 38	BLANK
0005	TEXT DATA CHARACTER COUNT		4	39 - 42	N 0001 - 4000
0006	PREPARER NOTE DATA		1-4000	43 - 4042	ALL CHARACTERS EXCPE EXCEPT THE ASTERICK "*" AND BRACKETS "["OR"]"
	RECORD TERMINUS CHARACTER		1	4043 - 4043	"#"

SECTION C SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0722
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD IDENTIFICATION		6	9 - 14	"SUMbbb"
0005	CLIENT IDENTIFICATION		3	15 - 17	A/N
0006	FILLER		8	18 - 25	BLANK
0007	EMPLOYER IDENTIFICATION NO. (ESTATE OR TRUST EIN)		9	26 - 34	N nnnnnnnnn
0009	FILLER		8	35 - 42	BLANK
0010	RESERVED		9	43 - 51	BLANK
0030	FILLER		1	52 - 52	BLANK
0040	TRUST OR ESTATE BANK ACCOUNT NUMBER		17	53 - 69	A/N OR BLANK
0050	TRANSMITTER'S NAME		35	70 - 104	A/N
0060	TRANSMITTER'S EIN (FIELD #0020 ON TRANS RECORD) SEE PART II		9	105 - 113	N
0070	PREPARER'S SELF-EMPLOYMENT INDICATOR		1	114 - 114	"X" OR BLANK
0080	PREPARER'S FIRM EIN (FIELD #0870 ON FORM 1041)		9	115 - 123	N OR BLANK
0090	PREPARER'S FIRM NAME		35	124 - 158	A/N OR BLANK
0100	FIRM/FILER CITY		22	159 - 180	A/N OR BLANK
0110	FIRM/FILER STATE (ABBR.)		2	181 - 182	A/N OR BLANK
0120	FIRM/FILER ZIP CODE		12	183 - 194	N OR nnnnnbbbbbbb OR nnnnnnnnnbbb OR BLANK
0130	NUMBER OF LOGICAL RECORDS (INCLUDING SUMMARY RECORD)		7	195 - 201	RANGE : (0000003-9999999)
0140	NUMBER OF FORM RECORDS		7	202 - 208	N
	NOTE: THIS COUNT DOES NOT INCLUDE FORM 1041.				
0150	NUMBER OF FORMS 1116 PAGE 1		7	209 - 215	RANGE : 0000000-9999999)
0160	NUMBER OF FORMS 1116 PAGE 2		7	216 - 222	RANGE: (0000000-9999999)
0170	NUMBER OF FORMS 2210 PAGE 1		1	223 - 223	RANGE: 0-0
0180	NUMBER OF FORMS 2210 PAGE 2		1	224 - 224	RANGE: 0-0
0190	NUMBER OF FORMS 2210 PAGE 3		1	225 - 225	RANGE: 0-0

SECTION C SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0192	NUMBER OF FORMS 2210 PAGE 4		1	226 - 226	RANGE: 0-0
0194	NUMBER OF FORMS 2210F PAGE 1		1	227 - 227	RANGE: 0-1
0195	RESERVE		1	228 - 228	BLANK
0196	NUMBER OF FORMS 2439 PAGE 1		7	229 - 235	RANGE: (0000000-9999999)
0200	NUMBER OF FORMS 3468 PAGE 1		1	236 - 236	RANGE: 0-1
0202	NUMBER OF FORMS 3800 PAGE 1		1	237 - 237	RANGE: 0-1
0203	NUMBER OF FORMS 3800 PAGE 2		1	238 - 238	RANGE: 0-1
0204	NUMBER OF FORMS 4136 PAGE 1		1	239 - 239	RANGE: 0-0
0205	NUMBER OF FORMS 4136 PAGE 2		1	240 - 240	RANGE: 0-0 |
0206	NUMBER OF FORMS 4136 PAGE 3		1	241 - 241	RANGE: 0-0 |
0207	NUMBER OF FORMS 4136 PAGE 4		1	242 - 242	RANGE: 0-0 |

NOTE: DUE TO LATE LEGISLATION, FORM 4136 CANNOT BE FILED ELECTRONICALLY WITH FORM 1041 FOR TAX YEAR 2007 UNTIL MARCH 3, 2008

0210	NUMBER OF FORMS 4255 PAGE 1		7	243 - 249	RANGE: (0000000-9999999)
0220	NUMBER OF FORMS 4562 PAGE 1		7	250 - 256	RANGE: (0000000-9999999)
0230	NUMBER OF FORMS 4562 PAGE 2		7	257 - 263	RANGE: (0000000-9999999)
0240	NUMBER OF FORMS 4684 PAGE 1		7	264 - 270	RANGE: (0000000-9999999)
0250	NUMBER OF FORMS 4684 PAGE 2		7	271 - 277	RANGE: (0000000-9999999)
0260	NUMBER OF FORMS 4797 PAGE 1		1	278 - 278	RANGE: 0-1
0270	NUMBER OF FORMS 4797 PAGE 2		1	279 - 279	RANGE: 0-1
0275	RESERVED		7	280 - 286	NO ENTRY
0280	NUMBER OF FORMS 4952 PAGE 1		1	287 - 287	RANGE: 0-1
0282	NUMBER OF FORMS 4970 PAGE 1		1	288 - 288	RANGE : 0-1
0284	NUMBER OF FORMS 4972 PAGE 1		7	289 - 295	RANGE: (0000000-9999999)
0286	NUMBER OF FORMS 5884 PAGE 1		1	296 - 296	RANGE: 0-1
0290	NUMBER OF FORMS 6198 PAGE 1		7	297 - 303	RANGE: (0000000-9999999)
0295	NUMBER OF FORMS 6252 PAGE 1		7	304 - 310	RANGE: (0000000-9999999)
0296	NUMBER OF FORMS 6478 PAGE 1		1	311 - 311	RANGE: 0-1

SECTION C SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0297	NUMBER OF FORMS 6765 PAGE 1		1	312 - 312	RANGE: 0-1
0298	NUMBER OF FORMS 6765 PAGE 2		1	313 - 313	RANGE: 0-1
0299	NUMBER OF FORMS 8082 PAGE 1		7	314 - 320	RANGE: (0000000-9999999)
0300	NUMBER OF FORMS 8082 PAGE 2		7	321 - 327	RANGE: (0000000-9999999)
0303	RESERVED		7	328 - 334	NO ENTRY
0304	NUMBER OF FORMS 8275 PAGE 1		7	335 - 341	RANGE: (0000000-9999999)
0305	NUMBER OF FORMS 8275 PAGE 2		7	342 - 348	RANGE: (0000000-9999999)
0306	NUMBER OF FORMS 8275-R PAGE 1		7	349 - 355	RANGE: (0000000-9999999)
0307	NUMBER OF FORMS 8275-R PAGE 2		7	356 - 362	RANGE: (0000000-9999999)
0310	NUMBER OF FORMS 8582 PAGE 1		1	363 - 363	RANGE: 0-1
0313	NUMBER OF FORMS 8582 PAGE 2		1	364 - 364	RANGE: 0-1
0316	NUMBER OF FORMS 8582 PAGE 3		1	365 - 365	RANGE: 0-1
0320	NUMBER OF FORMS 8582CR PAGE 1		1	366 - 366	RANGE: 0-1
0330	NUMBER OF FORMS 8582CR PAGE 2		1	367 - 367	RANGE: 0-1
0331	NUMBER OF FORMS 8586 PAGE 1		1	368 - 368	RANGE: 0-1
0332	RESERVED		7	369 - 375	
0335	NUMBER OF FORMS 8609A, PAGE 1		7	376 - 382	RANGE: (0000000-9999999)
0336	NUMBER OF FORMS 8860 PAGE 1		7	383 - 389	RANGE: (0000000-9999999)
0337	NUMBER OF FORMS 8864 PAGE 1		7	390 - 396	RANGE: (0000000-9999999)
0338	NUMBER OF FORMS 8874 PAGE 1		7	397 - 403	RANGE: (0000000-9999999)
0339	NUMBER OF FORMS 8881 PAGE 1		7	404 - 410	RANGE: (0000000-9999999)
0340	NUMBER OF FORMS 8801 PAGE 1		1	411 - 411	RANGE: 0-1
0341	NUMBER OF FORMS 8801 PAGE 2		1	412 - 412	RANGE: 0-1
0342	NUMBER OF FORMS 8801 PAGE 3		1	413 - 413	RANGE: 0-1
0346	NUMBER OF FORMS 8820 PAGE 1		1	414 - 414	RANGE: 0-1

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0347	NUMBER OF FORMS 8882 PAGE 1		7	415 - 421	RANGE: (0000000-9999999)
0348	NUMBER OF FORMS 8896 PAGE 1		7	422 - 428	RANGE: (0000000-9999999)
0350	NUMBER OF FORMS 8824 PAGE 1		7	429 - 435	RANGE: (0000000-9999999)
0355	NUMBER OF FORMS 8824 PAGE 2		7	436 - 442	RANGE: (0000000-9999999)
0356	NUMBER OF FORMS 8829 PAGE 1		7	443 - 449	RANGE: (0000000-9999999)
0357	RESERVED		1	450 - 450	NO ENTRY
0358	NUMBER OF FORMS 8886 PAGE 1		2	451 - 452	RANGE: 00-10
0359	NUMBER OF FORMS 8886 PAGE 2		2	453 - 454	RANGE: 00-10
0360	RESERVED		1	455 - 455	NO ENTRY
0362	NUMBER OF PAYMENT RECORDS		1	456 - 456	RANGE= 0-1
0363	NUMBER OF SCHEDULE RECORDS (EXCLUDING SCHEDULE K-1 RECORDS)		7	457 - 463	RANGE: (0000000-9999999)
0364	NUMBER OF SCHEDULE "C" PAGE 1 FORM 1040		7	464 - 470	RANGE: (0000000-9999999)
0366	NUMBER OF SCHEDULE "C" PAGE 2 FORM 1040		7	471 - 477	RANGE: (0000000-9999999)
0368	NUMBER OF SCHEDULE "C-EZ" PAGE 1 FORM 1040		7	478 - 484	RANGE: (0000000-9999999)
0370	NUMBER OF SCHEDULE "D" PAGE 1 FORM 1041		1	485 - 485	RANGE: 0-1
0375	NUMBER OF SCHEDULE "D" PAGE 2 FORM 1041		1	486 - 486	RANGE: 0-1
0380	NUMBER OF SCHEDULE "E" PAGE 1 FORM 1040		7	487 - 493	RANGE: (0000000-9999999)
0385	NUMBER OF SCHEDULE "E" PAGE 2 FORM 1040		7	494 - 500	RANGE: (0000000-9999999)
0386	NUMBER OF SCHEDULE "F" PAGE 1 FORM 1040		7	501 - 507	RANGE: (0000000-9999999)
0387	NUMBER OF SCHEDULE "F" PAGE 2 FORM 1040		7	508 - 514	RANGE: (0000000-9999999)
0388	NUMBER OF SCHEDULE "H" PAGE 1 FORM 1040		7	515 - 521	RANGE: (0000000-9999999)
0389	NUMBER OF SCHEDULE "H" PAGE 2 FORM 1040		7	522 - 528	RANGE: (0000000-9999999)

SECTION C SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0390	NUMBER OF SCHEDULE "J" PAGE 1 FORM 1041		7	529 - 535	RANGE: (0000000-9999999)
0395	NUMBER OF SCHEDULE "J" PAGE 2 FORM 1041		7	536 - 542	RANGE: (0000000-9999999)
0400	NUMBER OF STATEMENT RECORDS (EXCLUDING SCHEDULE D, J AND K-1 STATEMENT RECORDS		7	543 - 549	RANGE: (0000000-9999999)
0410	NUMBER OF STATEMENT "STMb97" (SCHEDULE D) RECORDS		7	550 - 556	RANGE: (0000000-9999999)
0420	NUMBER OF STATEMENT "STMb98" (SCHEDULE J) RECORDS		7	557 - 563	RANGE: (0000000-9999999)
0430	NUMBER OF SCHEDULE K-1 PAGE 1 FORM 1041		7	564 - 570	RANGE: (0000000-9999999)
0440	NUMBER OF STATEMENT "STMb99" (SCHEDULE K-1) RECORDS		7	571 - 577	RANGE: (0000000-9999999)
0442	STATE CODE		2	578 - 579	"NY" OR BLANK
0444	STATE RETURN COUNTER		1	580 - 580	"1" OR "0" OR BLANK
0446	STATE ATTACHMENTS		7	581 - 587	RANGE: (0000000-9999999) OR BLANK
0450	BALANCE DUE INDICATOR		1	588 - 588	NO ENTRY
0455	NUMBER OF PREPARER NOTE RECORDS		2	589 - 590	RANGE: 00-20
0456	NUMBER OF ELECTION EXPLANATION RECORDS		2	591 - 592	RANGE: 00-20
0457	NUMBER OF REGULATORY EXPLANATION RECORDS		2	593 - 594	RANGE: 00-20
0460	PAPER DOCUMENT INDICATOR		1	595 - 595	1 = PAPER DOCUMENT ATTACHED W/PACKAGE OTHER THAN FORM 8453-F OR POWER ATTORNEY 0 = NO PAPER DOCUMENT ATTACHED
0462	AUTHENTICATION RECORD		1	596 - 596	"1" OR "0"
0465	EFIN		6	597 - 602	N
0470	NAME OF ELECTRONIC RETURN ORIGINATOR (ERO)		35	603 - 637	A/N
0480	ADDRESS OF ELECTRONIC RETURN ORIGINATOR		35	638 - 672	A/N
0490	CITY OF ELECTRONIC RETURN ORIGINATOR		22	673 - 694	A/N
0500	STATE OF ELECTRONIC RETURN ORIGINATOR		2	695 - 696	A/N

SECTION C SUMMARY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0510	ZIP CODE OF ELECTRONIC RETURN ORIGINATOR		12	697 - 708	A/N
0520	ELECTRONIC POSTMARK DATE		8	709 - 716	YYYYMMDD OR BLANK (YYYY=2008)
0530	ELECTRONIC POSTMARK TIME		4	717 - 720	HHMM OR BLANK (HH=00-23, MM=00-59)
0540	ELECTRONIC POSTMARK TIME ZONE		1	721 - 721	"E"=EASTERN TIME ZONE, "C"=CENTRAL TIME ZONE, "M"= MOUNTAIN TIME ZONE, "P"=PACIFIC TIME ZONE, "A"=ALASKAN TIME ZONE, "H"= HAWAIIAN TIME ZONE OR BLANK
	RECORD TERMINUS CHARACTER		1	722 - 722	"#"

SECTION C RECAP RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0120
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"RECAPb"
0010	FILLER		8	15 - 22	BLANKS
0020	RESERVED		6	23 - 28	BLANKS
0030	TOTAL RETURN COUNT		6	29 - 34	N
0040	ELECTRONIC TRANSMITTER ID (ETIN)		7	35 - 41	N
0050	JULIAN DATE OF TRANSMISSION		3	42 - 44	N
0060	TRANSMISSION SEQUENCE (MUST BE THE SAME AS ON THE TRANA RECORD)		2	45 - 46	N
0070	TOTAL ACCEPTED RETURNS		6	47 - 52	N (IRS USE ONLY)
0080	TOTAL DUPLICATED RETURNS		6	53 - 58	N (IRS USE ONLY)
0090	TOTAL REJECTED RETURNS		6	59 - 64	N (IRS USE ONLY)
0100	RESERVED		6	65 - 70	BLANKS
0110	RESERVED		6	71 - 76	BLANKS
0120	IRS COMPUTED RETURN COUNT		6	77 - 82	N (IRS USE ONLY)
0130	FILLER		17	83 - 99	BLANKS
0140	ACK FILE NAME		20	100 - 119	A/N (IRS USE ONLY)
	RECORD TERMINUS CHARACTER		1	120 - 120	"#"

SECTION C STATE ENTITY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0590
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"STATE "
0001	TYPE (FORM NUMBER)		6	15 - 20	"AHEADR"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		2	36 - 37	N 01 - 99
0006	FILLER		5	38 - 42	BLANK
0010	STATE CODE		2	43 - 44	"NY"
0020	STATE RETURN INDICATOR		1	45 - 45	A/N
0030	STATE NUMERIC AREA		27	46 - 72	N
0040	STATE ALPHA AREA		93	73 - 165	A/N
0050	NAME LINE		35	166 - 200	A/N
0060	NAME LINE		35	201 - 235	A/N
0070	NAME LINE		35	236 - 270	A/N
0080	ADDRESS LINE		35	271 - 305	A/N
0090	ADDRESS LINE		35	306 - 340	A/N
0100	CITY		22	341 - 362	A/N
0110	CITY CODE		5	363 - 367	N
0120	STATE ABBREVIATION		2	368 - 369	A/N
0130	ZIP CODE		12	370 - 381	NNNNN-NNNN-NNN
0140	COUNTY		20	382 - 401	A/N
0150	COUNTY CODE		5	402 - 406	N
0160	TELEPHONE NUMBER		12	407 - 418	A/N
0170	DATE CREATED		8	419 - 426	YYYYMMDD
0180	TYPE OR TRUST		28	427 - 454	A/N
0190	ORIGINAL RETURN		1	455 - 455	X OR " "
0200	AMENDED RETURN		1	456 - 456	X OR " "
0210	FINAL RETURN		1	457 - 457	X OR " "
0220	OPTIONAL		22	458 - 479	A/N OR " "

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0230	OPTIONAL		22	480 - 501	A/N OR " "
0240	OPTIONAL		22	502 - 523	A/N OR " "
0250	OPTIONAL		22	524 - 545	A/N OR " "
0260	OPTIONAL		22	546 - 567	A/N OR " "
0270	OPTIONAL		22	568 - 589	A/N OR " "
	RECORD TERMINUS CHARACTER		1	590 - 590	"#"

SECTION C STATE ATTACHMENT B RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	2477
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"STATE "
0001	TYPE (FORM NUMBER)		6	15 - 20	"BATTCH"
0002	PAGE NUMBER		5	21 - 25	"PG02b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		2	36 - 37	N 01 - 99
0006	FILLER		5	38 - 42	BLANK
0008	STATE CODE		2	43 - 44	"NY"
0010	ALPHANUMERIC FIELD		80	45 - 124	A/N
0020	ALPHANUMERIC FIELD		80	125 - 204	A/N
0030	ALPHANUMERIC FIELD		80	205 - 284	A/N
0040	ALPHANUMERIC FIELD		80	285 - 364	A/N
0050	ALPHANUMERIC FIELD		80	365 - 444	A/N
0060	ALPHANUMERIC FIELD		80	445 - 524	A/N
0070	ALPHANUMERIC FIELD		80	525 - 604	A/N
0080	ALPHANUMERIC FIELD		80	605 - 684	A/N
0090	ALPHANUMERIC FIELD		80	685 - 764	A/N
0200	ALPHANUMERIC FIELD		80	765 - 844	A/N
0210	NUMERIC FIELD		12	845 - 856	N
0220	NUMERIC FIELD		12	857 - 868	N
0230	NUMERIC FIELD		12	869 - 880	N
0240	NUMERIC FIELD		12	881 - 892	N
0250	NUMERIC FIELD		12	893 - 904	N
0260	NUMERIC FIELD		12	905 - 916	N
0270	NUMERIC FIELD		12	917 - 928	N
0280	NUMERIC FIELD		12	929 - 940	N
0290	NUMERIC FIELD		12	941 - 952	N
0300	NUMERIC FIELD		12	953 - 964	N
0310	NUMERIC FIELD		12	965 - 976	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0320	NUMERIC FIELD		12	977 - 988	N
0330	NUMERIC FIELD		12	989 - 1000	N
0340	NUMERIC FIELD		12	1001 - 1012	N
0350	NUMERIC FIELD		12	1013 - 1024	N
0360	NUMERIC FIELD		12	1025 - 1036	N
0370	NUMERIC FIELD		12	1037 - 1048	N
0380	NUMERIC FIELD		12	1049 - 1060	N
0390	NUMERIC FIELD		12	1061 - 1072	N
0400	NUMERIC FIELD		12	1073 - 1084	N
0410	NUMERIC FIELD		12	1085 - 1096	N
0420	NUMERIC FIELD		12	1097 - 1108	N
0430	NUMERIC FIELD		12	1109 - 1120	N
0440	NUMERIC FIELD		12	1121 - 1132	N
0450	NUMERIC FIELD		12	1133 - 1144	N
0460	NUMERIC FIELD		12	1145 - 1156	N
0470	NUMERIC FIELD		12	1157 - 1168	N
0480	NUMERIC FIELD		12	1169 - 1180	N
0490	NUMERIC FIELD		12	1181 - 1192	N
0500	NUMERIC FIELD		12	1193 - 1204	N
0510	NUMERIC FIELD		12	1205 - 1216	N
0520	NUMERIC FIELD		12	1217 - 1228	N
0530	NUMERIC FIELD		12	1229 - 1240	N
0540	NUMERIC FIELD		12	1241 - 1252	N
0550	NUMERIC FIELD		12	1253 - 1264	N
0560	NUMERIC FIELD		12	1265 - 1276	N
0570	NUMERIC FIELD		12	1277 - 1288	N
0580	NUMERIC FIELD		12	1289 - 1300	N
0590	NUMERIC FIELD		12	1301 - 1312	N
0600	NUMERIC FIELD		12	1313 - 1324	N
0610	NUMERIC FIELD		12	1325 - 1336	N
0620	NUMERIC FIELD		12	1337 - 1348	N
0630	NUMERIC FIELD		12	1349 - 1360	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0640	NUMERIC FIELD		12	1361 - 1372		N
0650	NUMERIC FIELD		12	1373 - 1384		N
0660	NUMERIC FIELD		12	1385 - 1396		N
0670	NUMERIC FIELD		12	1397 - 1408		N
0680	NUMERIC FIELD		12	1409 - 1420		N
0690	NUMERIC FIELD		12	1421 - 1432		N
0700	NUMERIC FIELD		12	1433 - 1444		N
0710	NUMERIC FIELD		12	1445 - 1456		N
0720	NUMERIC FIELD		12	1457 - 1468		N
0730	NUMERIC FIELD		12	1469 - 1480		N
0740	NUMERIC FIELD		12	1481 - 1492		N
0750	NUMERIC FIELD		12	1493 - 1504		N
0760	NUMERIC FIELD		12	1505 - 1516		N
0770	NUMERIC FIELD		12	1517 - 1528		N
0780	NUMERIC FIELD		12	1529 - 1540		N
0790	NUMERIC FIELD		12	1541 - 1552		N
0800	NUMERIC FIELD		12	1553 - 1564		N
0810	NUMERIC FIELD		12	1565 - 1576		N
0820	NUMERIC FIELD		12	1577 - 1588		N
0830	NUMERIC FIELD		12	1589 - 1600		N
0840	NUMERIC FIELD		12	1601 - 1612		N
0850	NUMERIC FIELD		12	1613 - 1624		N
0860	NUMERIC FIELD		12	1625 - 1636		N
0870	NUMERIC FIELD		12	1637 - 1648		N
0880	NUMERIC FIELD		12	1649 - 1660		N
0890	NUMERIC FIELD		12	1661 - 1672		N
0900	NUMERIC FIELD		12	1673 - 1684		N
0910	NUMERIC FIELD		12	1685 - 1696		N
0920	NUMERIC FIELD		12	1697 - 1708		N
0930	NUMERIC FIELD		12	1709 - 1720		N
0940	NUMERIC FIELD		12	1721 - 1732		N
0950	NUMERIC FIELD		12	1733 - 1744		N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0960	NUMERIC FIELD		12	1745 - 1756	N
0970	NUMERIC FIELD		12	1757 - 1768	N
0980	NUMERIC FIELD		12	1769 - 1780	N
0990	NUMERIC FIELD		12	1781 - 1792	N
1000	NUMERIC FIELD		12	1793 - 1804	N
1010	NUMERIC FIELD		12	1805 - 1816	N
1020	NUMERIC FIELD		12	1817 - 1828	N
1030	NUMERIC FIELD		12	1829 - 1840	N
1040	NUMERIC FIELD		12	1841 - 1852	N
1050	NUMERIC FIELD		12	1853 - 1864	N
1060	NUMERIC FIELD		12	1865 - 1876	N
1070	NUMERIC FIELD		12	1877 - 1888	N
1080	NUMERIC FIELD		12	1889 - 1900	N
1090	NUMERIC FIELD		12	1901 - 1912	N
1100	NUMERIC FIELD		12	1913 - 1924	N
1110	NUMERIC FIELD		12	1925 - 1936	N
1120	NUMERIC FIELD		12	1937 - 1948	N
1130	NUMERIC FIELD		12	1949 - 1960	N
1140	NUMERIC FIELD		12	1961 - 1972	N
1150	NUMERIC FIELD		12	1973 - 1984	N
1160	NUMERIC FIELD		12	1985 - 1996	N
1170	NUMERIC FIELD		12	1997 - 2008	N
1180	NUMERIC FIELD		12	2009 - 2020	N
1190	NUMERIC FIELD		12	2021 - 2032	N
1200	NUMERIC FIELD		12	2033 - 2044	N
1210	NUMERIC FIELD		12	2045 - 2056	N
1220	NUMERIC FIELD		12	2057 - 2068	N
1230	NUMERIC FIELD		12	2069 - 2080	N
1240	NUMERIC FIELD		12	2081 - 2092	N
1250	NUMERIC FIELD		12	2093 - 2104	N
1260	NUMERIC FIELD		12	2105 - 2116	N
1270	NUMERIC FIELD		12	2117 - 2128	N

SECTION C STATE ATTACHMENT B RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1280	NUMERIC FIELD		12	2129 - 2140	N
1290	NUMERIC FIELD		12	2141 - 2152	N
1300	NUMERIC FIELD		12	2153 - 2164	N
1310	NUMERIC FIELD		12	2165 - 2176	N
1320	NUMERIC FIELD		12	2177 - 2188	N
1330	NUMERIC FIELD		12	2189 - 2200	N
1340	NUMERIC FIELD		12	2201 - 2212	N
1350	NUMERIC FIELD		12	2213 - 2224	N
1360	NUMERIC FIELD		12	2225 - 2236	N
1370	NUMERIC FIELD		12	2237 - 2248	N
1380	NUMERIC FIELD		12	2249 - 2260	N
1390	NUMERIC FIELD		12	2261 - 2272	N
1400	NUMERIC FIELD		12	2273 - 2284	N
1410	NUMERIC FIELD		12	2285 - 2296	N
1420	NUMERIC FIELD		12	2297 - 2308	N
1430	NUMERIC FIELD		12	2309 - 2320	N
1440	NUMERIC FIELD		12	2321 - 2332	N
1450	NUMERIC FIELD		12	2333 - 2344	N
1460	NUMERIC FIELD		12	2345 - 2356	N
1470	NUMERIC FIELD		12	2357 - 2368	N
1480	NUMERIC FIELD		12	2369 - 2380	N
1490	NUMERIC FIELD		12	2381 - 2392	N
1500	NUMERIC FIELD		12	2393 - 2404	N
1510	NUMREIC FIELD		12	2405 - 2416	N
1520	NUMERIC FIELD		12	2417 - 2428	N
1530	NUMERIC FIELD		12	2429 - 2440	N
1540	NUMERIC FIELD		12	2441 - 2452	N
1550	NUMERIC FIELD		12	2453 - 2464	N
1560	NUMERIC FIELD		12	2465 - 2476	N
	RECORD TERMINUS CHARACTER		1	2477 - 2477	"#"

SECTION C STATE ATTACHMENT C RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	2481
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"STATE "
0001	TYPE (FORM NUMBER)		6	15 - 20	"CATTCH"
0002	PAGE NUMBER		5	21 - 25	"PG03b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		2	36 - 37	N 01 - 99
0006	FILLER		5	38 - 42	BLANK
0008	STATE CODE		2	43 - 44	"NY"
0010	FORM DATA (LINE 001)		80	45 - 124	A/N
0020	FORM DATA (LINE 002)		80	125 - 204	A/N
0030	FORM DATA (LINE 003)		80	205 - 284	A/N
0040	FORM DATA (LINE 004)		80	285 - 364	A/N
0050	FORM DATA (LINE 005)		80	365 - 444	A/N
0060	FORM DATA (LINE 006)		80	445 - 524	A/N
0070	FORM DATA (LINE 007)		80	525 - 604	A/N
0080	FORM DATA (LINE 008)		80	605 - 684	A/N
0090	FORM DATA (LINE 009)		80	685 - 764	A/N
0100	FORM DATA (LINE 010)		80	765 - 844	A/N
0110	FORM DATA (LINE 011)		80	845 - 924	A/N
0120	FORM DATA (LINE 012)		80	925 - 1004	A/N
0130	FORM DATA (LINE 013)		80	1005 - 1084	A/N
0140	FORM DATA (LINE 014)		80	1085 - 1164	A/N
0150	FORM DATA (LINE 015)		80	1165 - 1244	A/N
0160	FORM DATA (LINE 016)		80	1245 - 1324	A/N
0170	FORM DATA (LINE 017)		80	1325 - 1404	A/N
0180	FORM DATA (LINE 018)		80	1405 - 1484	A/N
0190	FORM DATA (LINE 019)		80	1485 - 1564	A/N
0200	FORM DATA (LINE 020)		80	1565 - 1644	A/N
0210	FORM DATA (LINE 021)		80	1645 - 1724	A/N

SECTION C STATE ATTACHMENT C RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0220	FORM DATA (LINE 022)		80	1725 - 1804	A/N
0230	FORM DATA (LINE 023)		80	1805 - 1884	A/N
0240	FORM DATA (LINE 024)		80	1885 - 1964	A/N
0250	FORM DATA (LINE 025)		80	1965 - 2044	A/N
0260	FORM DATA (LINE 026)		80	2045 - 2124	A/N
0270	FORM DATA (LINE 027)		80	2125 - 2204	A/N
0280	FORM DATA (LINE 028)		80	2205 - 2284	A/N
0290	FORM DATA (LINE 029)		80	2285 - 2364	A/N
0300	FORM DATA (LINE 030)		80	2365 - 2444	A/N
0310	NUMERIC FIELD		12	2445 - 2456	N
0320	NUMERIC FIELD		12	2457 - 2468	N
0330	NUMERIC FIELD		12	2469 - 2480	N
	RECORD TERMINUS CHARACTER		1	2481 - 2481	"#"

SECTION C STATE ATTACHMENT D RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	2477
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD ID		6	9 - 14	"STATE "
0001	TYPE (FORM NUMBER)		6	15 - 20	"DATTCH"
0002	PAGE NUMBER		5	21 - 25	"PG04b"
0003	EMPLOYER IDENTIFICATION NUMBER (EIN)		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURRENCE NUMBER		2	36 - 37	N 01 - 99
0006	FILLER		5	38 - 42	BLANK
0008	STATE CODE		2	43 - 44	"NY"
0010	ALPHANUMERIC FIELD		80	45 - 124	A/N
0020	ALPHANUMERIC FIELD		80	125 - 204	A/N
0030	ALPHANUMERIC FIELD		80	205 - 284	A/N
0040	ALPHANUMERIC FIELD		80	285 - 364	A/N
0050	ALPHANUMERIC FIELD		80	365 - 444	A/N
0060	ALPHANUMERIC FIELD		80	445 - 524	A/N
0070	ALPHANUMERIC FIELD		80	525 - 604	A/N
0080	ALPHANUMERIC FIELD		80	605 - 684	A/N
0090	ALPHANUMERIC FIELD		80	685 - 764	A/N
0200	ALPHANUMERIC FIELD		80	765 - 844	A/N
0210	NUMERIC FIELD		12	845 - 856	N
0220	NUMERIC FIELD		12	857 - 868	N
0230	NUMERIC FIELD		12	869 - 880	N
0240	NUMERIC FIELD		12	881 - 892	N
0250	NUMERIC FIELD		12	893 - 904	N
0260	NUMERIC FIELD		12	905 - 916	N
0270	NUMERIC FIELD		12	917 - 928	N
0280	NUMERIC FIELD		12	929 - 940	N
0290	NUMERIC FIELD		12	941 - 952	N
0300	NUMERIC FIELD		12	953 - 964	N
0310	NUMERIC FIELD		12	965 - 976	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
0320	NUMERIC FIELD		12	977 - 988	N
0330	NUMERIC FIELD		12	989 - 1000	N
0340	NUMERIC FIELD		12	1001 - 1012	N
0350	NUMERIC FIELD		12	1013 - 1024	N
0360	NUMERIC FIELD		12	1025 - 1036	N
0370	NUMERIC FIELD		12	1037 - 1048	N
0380	NUMERIC FIELD		12	1049 - 1060	N
0390	NUMERIC FIELD		12	1061 - 1072	N
0400	NUMERIC FIELD		12	1073 - 1084	N
0410	NUMERIC FIELD		12	1085 - 1096	N
0420	NUMERIC FIELD		12	1097 - 1108	N
0430	NUMERIC FIELD		12	1109 - 1120	N
0440	NUMERIC FIELD		12	1121 - 1132	N
0450	NUMERIC FIELD		12	1133 - 1144	N
0460	NUMERIC FIELD		12	1145 - 1156	N
0470	NUMERIC FIELD		12	1157 - 1168	N
0480	NUMERIC FIELD		12	1169 - 1180	N
0490	NUMERIC FIELD		12	1181 - 1192	N
0500	NUMERIC FIELD		12	1193 - 1204	N
0510	NUMERIC FIELD		12	1205 - 1216	N
0520	NUMERIC FIELD		12	1217 - 1228	N
0530	NUMERIC FIELD		12	1229 - 1240	N
0540	NUMERIC FIELD		12	1241 - 1252	N
0550	NUMERIC FIELD		12	1253 - 1264	N
0560	NUMERIC FIELD		12	1265 - 1276	N
0570	NUMERIC FIELD		12	1277 - 1288	N
0580	NUMERIC FIELD		12	1289 - 1300	N
0590	NUMERIC FIELD		12	1301 - 1312	N
0600	NUMERIC FIELD		12	1313 - 1324	N
0610	NUMERIC FIELD		12	1325 - 1336	N
0620	NUMERIC FIELD		12	1337 - 1348	N
0630	NUMERIC FIELD		12	1349 - 1360	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0640	NUMERIC FIELD		12	1361 - 1372		N
0650	NUMERIC FIELD		12	1373 - 1384		N
0660	NUMERIC FIELD		12	1385 - 1396		N
0670	NUMERIC FIELD		12	1397 - 1408		N
0680	NUMERIC FIELD		12	1409 - 1420		N
0690	NUMERIC FIELD		12	1421 - 1432		N
0700	NUMERIC FIELD		12	1433 - 1444		N
0710	NUMERIC FIELD		12	1445 - 1456		N
0720	NUMERIC FIELD		12	1457 - 1468		N
0730	NUMERIC FIELD		12	1469 - 1480		N
0740	NUMERIC FIELD		12	1481 - 1492		N
0750	NUMERIC FIELD		12	1493 - 1504		N
0760	NUMERIC FIELD		12	1505 - 1516		N
0770	NUMERIC FIELD		12	1517 - 1528		N
0780	NUMERIC FIELD		12	1529 - 1540		N
0790	NUMERIC FIELD		12	1541 - 1552		N
0800	NUMERIC FIELD		12	1553 - 1564		N
0810	NUMERIC FIELD		12	1565 - 1576		N
0820	NUMERIC FIELD		12	1577 - 1588		N
0830	NUMERIC FIELD		12	1589 - 1600		N
0840	NUMERIC FIELD		12	1601 - 1612		N
0850	NUMERIC FIELD		12	1613 - 1624		N
0860	NUMERIC FIELD		12	1625 - 1636		N
0870	NUMERIC FIELD		12	1637 - 1648		N
0880	NUMERIC FIELD		12	1649 - 1660		N
0890	NUMERIC FIELD		12	1661 - 1672		N
0900	NUMERIC FIELD		12	1673 - 1684		N
0910	NUMERIC FIELD		12	1685 - 1696		N
0920	NUMERIC FIELD		12	1697 - 1708		N
0930	NUMERIC FIELD		12	1709 - 1720		N
0940	NUMERIC FIELD		12	1721 - 1732		N
0950	NUMERIC FIELD		12	1733 - 1744		N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR	POS	FIELD DESCRIPTION
0960	NUMERIC FIELD		12	1745	1756	N
0970	NUMERIC FIELD		12	1757	1768	N
0980	NUMERIC FIELD		12	1769	1780	N
0990	NUMERIC FIELD		12	1781	1792	N
1000	NUMERIC FIELD		12	1793	1804	N
1010	NUMERIC FIELD		12	1805	1816	N
1020	NUMERIC FIELD		12	1817	1828	N
1030	NUMERIC FIELD		12	1829	1840	N
1040	NUMERIC FIELD		12	1841	1852	N
1050	NUMERIC FIELD		12	1853	1864	N
1060	NUMERIC FIELD		12	1865	1876	N
1070	NUMERIC FIELD		12	1877	1888	N
1080	NUMERIC FIELD		12	1889	1900	N
1090	NUMERIC FIELD		12	1901	1912	N
1100	NUMERIC FIELD		12	1913	1924	N
1110	NUMERIC FIELD		12	1925	1936	N
1120	NUMERIC FIELD		12	1937	1948	N
1130	NUMERIC FIELD		12	1949	1960	N
1140	NUMERIC FIELD		12	1961	1972	N
1150	NUMERIC FIELD		12	1973	1984	N
1160	NUMERIC FIELD		12	1985	1996	N
1170	NUMERIC FIELD		12	1997	2008	N
1180	NUMERIC FIELD		12	2009	2020	N
1190	NUMERIC FIELD		12	2021	2032	N
1200	NUMERIC FIELD		12	2033	2044	N
1210	NUMERIC FIELD		12	2045	2056	N
1220	NUMERIC FIELD		12	2057	2068	N
1230	NUMERIC FIELD		12	2069	2080	N
1240	NUMERIC FIELD		12	2081	2092	N
1250	NUMERIC FIELD		12	2093	2104	N
1260	NUMERIC FIELD		12	2105	2116	N
1270	NUMERIC FIELD		12	2117	2128	N

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
1280	NUMERIC FIELD		12	2129 - 2140	N
1290	NUMERIC FIELD		12	2141 - 2152	N
1300	NUMERIC FIELD		12	2153 - 2164	N
1310	NUMERIC FIELD		12	2165 - 2176	N
1320	NUMERIC FIELD		12	2177 - 2188	N
1330	NUMERIC FIELD		12	2189 - 2200	N
1340	NUMERIC FIELD		12	2201 - 2212	N
1350	NUMERIC FIELD		12	2213 - 2224	N
1360	NUMERIC FIELD		12	2225 - 2236	N
1370	NUMERIC FIELD		12	2237 - 2248	N
1380	NUMERIC FIELD		12	2249 - 2260	N
1390	NUMERIC FIELD		12	2261 - 2272	N
1400	NUMERIC FIELD		12	2273 - 2284	N
1410	NUMERIC FIELD		12	2285 - 2296	N
1420	NUMERIC FIELD		12	2297 - 2308	N
1430	NUMERIC FIELD		12	2309 - 2320	N
1440	NUMERIC FIELD		12	2321 - 2332	N
1450	NUMERIC FIELD		12	2333 - 2344	N
1460	NUMERIC FIELD		12	2345 - 2356	N
1470	NUMERIC FIELD		12	2357 - 2368	N
1480	NUMERIC FIELD		12	2369 - 2380	N
1490	NUMERIC FIELD		12	2381 - 2392	N
1500	NUMERIC FIELD		12	2393 - 2404	N
1510	NUMREIC FIELD		12	2405 - 2416	N
1520	NUMERIC FIELD		12	2417 - 2428	N
1530	NUMERIC FIELD		12	2429 - 2440	N
1540	NUMERIC FIELD		12	2441 - 2452	N
1550	NUMERIC FIELD		12	2453 - 2464	N
1560	NUMERIC FIELD		12	2465 - 2476	N
	RECORD TERMINUS CHARACTER		1	2477 - 2477	"#"

SECTION C STATE ATTACHMENT E RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	4845
	START RECORD SENTINEL		4	5 - 8	"*****"
0000	RECORD ID		6	9 - 14	"STATE "
0001	TYPE (FORM NUMBER)		6	15 - 20	"EATTCH"
0002	PAGE NUMBER		5	21 - 25	"PG05 "
0003	EIN		9	26 - 34	N nnnnnnnnn
0004	FILLER		1	35 - 35	BLANK
0005	FORM OCCURENCE NUMBER		7	36 - 42	0000001-9999999
0008	STATE CODE		2	43 - 44	VALUE: "NY"
0010	FORM DATA		4800	45 - 4844	A/N
	RECORD TERMINUS CHARACTER		1	4845 - 4845	"#"

SECTION C ACK KEY RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS		FIELD DESCRIPTION
	BYTE COUNT		4	1 -	4	0120
	START RECORD SENTINEL		4	5 -	8	"****"
0000	RECORD IDENTIFICATION		6	9 -	14	"ACKbbb"
0010	CLIENT ID		3	15 -	17	N
0015	BOUGHT/SOLD INDICATOR		1	18 -	18	X OR BLANK
0020	EMPLOYER IDENTIFICATION NO. (ESTATE OR TRUST'S EIN)		9	19 -	27	N
0030	RETURN SEQUENCE NUMBER		16	28 -	43	NUMERIC ETIN (5) TRANSMITTER'S USE CODE (2) JULIAN DAY (3) TRANS SEQUENCE NUMBER (2) SEQUENCE NUMBER FOR RETURN (4)
0040	FILLER		12	44 -	55	BLANKS
0050	ACCEPTANCE CODE		1	56 -	56	"A"-ACCEPTED "R"=REJECTED "D"=DUPLICATED RETURN "T"=TRANSMISSION REJECTED
0060	PIN PRESENCE INDICATOR		1	57 -	57	9 = NO PIN PRESENT (FORM 8453-F REQUIRED) 1 = PRACTITIONER PIN METHOD USED (FORM 8453-F FORM NOT REQUIRED)
0070	FILLER		2	58 -	59	BLANK
0080	DATE ACCEPTED		8	60 -	67	YYYYMMDD
0090	RETURN DLN		14	68 -	81	N
0100	RESERVED		2	82 -	83	BLANKS
0110	TOTAL ERROR COUNT		2	84 -	85	N
0120	STATE CODE		2	86 -	87	A/N
0130	TOTAL STATE REJECTED		7	88 -	94	N
0140	TOTAL STATE ACCEPTED		7	95 -	101	N
0150	PAYMENT ACKNOWLEDGEMENT LITERAL		14	102 -	115	"PYMT RQST RCVD" OR BLANK
0160	RESERVED		4	116 -	119	BLANKS
	RECORD TERMINUS CHARACTER		1	120 -	120	"#"

SECTION C ACK ERROR RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0120
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"ACKRbb"
0010	EMPLOYER IDENTIFICATION NO (ESTATE OR TRUST'S EIN)		9	15 - 23	N (MUST MATCH ACK KEY RECORD)
0020	ERROR RECORD SEQUENCE NUMBER RECORD NUMBER WITHIN TRANSMISSION		7	24 - 30	N RANGE:0000001 - 9999999
0030	RESERVED		2	31 - 32	BLANKS
0040	ERROR FORM RECORD ID		6	33 - 38	A/N
0050	ERROR FORM RECORD TYPE		6	39 - 44	A/N
0060	ERROR FORM PAGE NUMBER		5	45 - 49	N
0070	ERROR FORM OCCURRENCE		7	50 - 56	N RANGE:0000001- 9999999
0080	ERROR FIELD SEQUENCE NUMBER		4	57 - 60	N
0090	ERROR REJECT CODE		3	61 - 63	N
0100	RECORD NUMBER		8	64 - 71	N
0110	REJECT CODE DESCRIPTION		48	72 - 119	A/N
	RECORD TERMINUS CHARACTER		1	120 - 120	"#"

SECTION C PAYMENT RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0123
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"FRMbbb"
0001	FORM NUMBER		6	15 - 20	"PMTbbb"
0002	PAGE NUMBER		5	21 - 25	"PG01b"
0003	TAXPAYER IDENTIFICATION NUMBER		9	26 - 34	NNNNNNNNN
0004	FILLER		1	35 - 35	BLANK
0005	FORM/SCHEDULE OCCURRENCE NUMBER		7	36 - 42	0000001
0010	EMPLOYER EIN		9	43 - 51	N
0020	FILLER		9	52 - 60	BLANKS
0030	ROUTING TRANSIT NUMBER		9	61 - 69	N
0040	BANK ACCOUNT NUMBER		17	70 - 86	A/N (INCLUDE HYPHENS) FIELD CANNOT BE BLANK
	NOTE FIELD CANNOT BE BLANK				
0050	TYPE OF ACCOUNT		1	87 - 87	"1"=CHECKING "2"=SAVINGS
0060	AMOUNT OF TAX PAYMENT		11	88 - 98	N ***
0065	TOTAL TRANSACTION AMOUNT SIGN		1	99 - 99	"+"
0070	TYPE OF RETURN		5	100 - 104	10417
0080	REQUESTED PAYMENT DATE		8	105 - 112	YYYYMMDD
0090	TAXPAYER'S DAY TIME TELEPHONE NUMBER		10	113 - 122	N
	RECORD TERMINUS CHARACTER		1	123 - 123	"#"

SECTION C, AUTHENTICATION RECORD

FIELD NO.	IDENTIFICATION	FORM REF.	LENGTH	CHAR - POS	FIELD DESCRIPTION
	BYTE COUNT		4	1 - 4	0070
	START RECORD SENTINEL		4	5 - 8	"****"
0000	RECORD IDENTIFICATION		6	9 - 14	"ATHbbb"
0010	RESERVED		6	15 - 20	BLANK
0020	PAGE NUMBER		5	21 - 25	"PG01b"
0030	ESTATE OR TRUST EIN		9	26 - 34	N
0040	FILLER		1	35 - 35	BLANK
0050	RECORD OCCURRENE NUMBER		7	36 - 42	N 0000001
0060	PIN TYPE CODE		1	43 - 43	P = PRACTITIONER PIN BLANK = NO PIN USED (FORM 8453-F REQUIRED)
0070	FIDUCIARY'S SIGNATURE (PIN)		5	44 - 48	N
0080	FIDUCIARY'S SIGNATURE DATE		8	49 - 56	YYYYMMDD
0090	JURAT/DISCLOSURE CODE		1	57 - 57	D = PRACTITIONER PIN PROGRAM BLANK = FORM 8453-F REQUIRED
0100	PIN AUTHORIZATION CODE		1	58 - 58	1 = FIDUCIARY ENTERED PIN 2 = ERO ENTERED PIN BLANK = PIN NOT USED
0110	ERO/EFIN PIN		11	59 - 69	N
	REDORD TERMINUS CHARACTER		1	70 - 70	VALUE "#"