ACK KEY Acknowledgment File Key Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0122"
	Start of Record Sentinel		4	Value "****"
0000	RECORD-ID		6	Value "ACKbbb"
0005	Reserved IP Address Code		1	AN
0015	Non-Compliant Indicator (8453-OL)		1	"Y" or blank (If "Y" see Section 3.01, Item 25 for more details)
0020	PRIM-SSN		9	N (Primary SSN)
0030	RETURN-SEQUENCE-NUMBER		16	N
0040	REFUND-AMOUNT		12	N
0050	ACCEPTANCE-CODE		1	A = Accepted, R = Rejected, D = Duplicate, T = Transmission Reject, E = Exception Processing
0060	DUPE-CODE		3	D = Duplicate DCN or zero P = Duplicate Primary SSN or zero S = Duplicate Spouse SSN or zero
0065	Pin Presence Indicator		1	"1" = Practitioner PIN | "2" = Self Select PIN by Practitioner Used "3" = Self Select PIN OnLine Used "4" = State-Only - PIN not Required Blank = Rejected Return
0070	EFT-CODE		1	Blank
0080	DATE-ACCEPTED		8	DT YYYYMMDD
0090	DCN		14	N

ACK KEY Acknowledgment File Key Record

Field No.	Identification	Form Ref.	Length	Field Description
0100	ERROR-RECORD-COUNT		2	N 00-96
0110	FOUO-RET-SEQ-NUM		12	N
0112	STATE-DD-IND		1	
0115	PAYMENT-ACK-LIT		15	"PYMNT RQST RVCD" or blank
0117	DOB-VALIDITY-CODE		1	0 = DOB validation not required 1 = All DOB(s) valid 2 = Primary DOB Mismatch 3 = Secondary DOB Mismatch 4 = Both DOB(s) Mismatch
0118	Filler		2	Blank
0119	STATE-ONLY-CODE		4	"SO"
0120	DEBT-CODE		1	N = None I = IRS Debt F = FMS Debt B = IRS and FMS Debt or blank
0130	ACK-STATE-CD		2	Blank or valid state code
	Record Terminus Character		1	Value "#"

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1475" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RETbbb"
0001	Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Tax Period		6	Value "200812", YYYYMM
0006	Filler		1	blank
0007	Return Sequence Number		16	N
0008	Declaration Control Number		14	N
0010	Primary SSN		9	N (Your Social Security Number)
0020	Primary Date of Death		8	YYYYMMDD or blank
0030	Secondary SSN		9	N or blank
0040	Secondary Date of Death		8	YYYYMMDD or blank
0050	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

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

Field No.	Identification	Form Ref.	Length	Field Description
0055	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&) (See special instruct Part 1, Sec 7.)
0062	Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064	Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066	Foreign Country		22	A, Allowable special character is space
0070	Name Line 2		35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080	Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City		22	A, Allowable special character is space
0087	State Abbreviation		2	A (Standard Postal State Abbreviations) or "SO" (State-Only return data attached)
0095	Zip Code		12	N (left-justified)

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

Field No.	Identification	Form Ref.	Length	Field Description
0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0098	Disaster Designation		22	AN or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), "ESP" or blank
0110	PECF Primary		1	"X" or blank
0120	PECF Spouse		1	"X" or blank
0130	Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0140	Spouse's Name	3	25	AN (must be present if filing status = 3, otherwise blank)
0150	Qualifying Name for H of Household	4	25	A or blank
0153	SSN for Qual Name	4	9	N
0160	Exempt Self	6a	1	"X" or blank
0163	Exempt Spouse	6b	1	"X" or blank
0164	Exempt Spouse Name	6b	25	AN

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

Field No.	Identification	Form Ref.	Length	Field Description
0165	Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	AN (first name), blank or "STMbnn"
+0171	Dependent Last Name 1	6c(1)	15	AN (last name) or blank
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE", "SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'
0182	Dependent Name control 2		4	'See 1st Occ.'

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

Field No.	Identification	Form Ref.	Length	Field Description
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	11	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0240	Number of Children Who Lived with You	6c	2	Value Range 00-99
0247	Number of Children Not living With You	6c	2	Value Range 00-99
0350	Number of Other Dependents Listed	6c	2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99

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

Field No.	Identification	Form Ref.	Length	Field Description
0357	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	7	12	N
0359	Clergy Excess Rental Allowance	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0364	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0368	Adoption Literal	7	4	"AB", "SNE", "PYAB" or blank
0369	Adoption Amt	7	12	N
0370	Fringe Benefit Literal	7	2	"FB" or blank
0371	Dependent Care Benefits Literal	7	3	"DCB" or blank
0372	Scholarship Literal	7	3	"SCH" or blank
0373	Scholarship Amount	7	12	N
@0374	Non-W2 Disability Payment Explanation	7	6	"STMbnn" or blank
0375	Wages, Salaries,Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
0385	Tax-Exempt Interest	8b	12	N
0390	F8814 Dividends Line 9a	9a	5	"F8814" or blank
0391	F8814 Div Line 9a Amt	9a	12	N
0392	F8814 Dividends Line 9b	9b	5	"F8814" or blank
0393	F8814 Div Line 9b Amt	9b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N
0420	State/Local Income Tax Refund	10	12	N
0430	Alimony Received	11	12	N
0440	Business Income/Loss	12	12	N
0447	Capital Distribution Box	13	1	"X" or blank
0450	Capital Gain/Loss	13	12	N
0454	F8814 Literal	13	5	"F8814" or blank
0455	Form 8814 Amount	13	12	N |
0460	F4684 Literal	14	5	"F4684" or blank
0470	Other Gain/Loss	14	12	N
0475	IRA Distributions Received	15a	12	N
0477	IRA Distribution Literal	15b	8	"ROLLOVER" or blank |
@0479	IRA Distrib/F8606 Recharacter Explanation	15b	6	"STMbnn" or blank |
0480	Taxable IRA Amount	15b	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
0482	Qual. Charitable Distr.	15b	3	"QCD" or blank
0483	Qualified HSA Funding Distribution	15b	3	"HFD" or blank
0485	Pensions Annuities Received	16a	12	N
0487	Pensions and Annuities Literal	16b	8	"ROLLOVER" or blank
0495	Taxable Pensions Amount	16b	12	N
0496	Distributions from Retirement Plans	16b	3	"PSO" or blank
0510	Rent/Royalty/Part/ Estates/Trusts Inc	17	12	N
0520	Farm Income	18	12	N
0545	Repayment Literal	19	6	"REPAID" or blank
0551	Repayment Amount	19	12	N
0552	Unemployment Compensation	19	12	N
0553	Social Security Benefits	20a	12	N
0555	SS Benefit Indicator	20a	5	"D", "LSE", "DbLSE" or blank
0557	Taxable Amount of Social Security	20b	12	N
*0560	Type of Other Income	21	25	AN, "MSA", "LTC", "MEDMSA", "HSA", "FORMb8814", "GAMBLINGbWINNINGS", "STMbnn" or blank
+0570	Amount of Other Income	21	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
*0574	Housing/Foreign Earned Income Exclusion Literal	21	12	Values "FORMb2555", "FORMb2555-EZ", "STMbnn" or blank
+0577	Housing/Foreign Earned Income Exclusion Amount	21	12	N
0590	Total Other Income	21	12	N
0600	Total Income	22	12	N
0622	Archer MSA Deduction	23	12	N
0624	Bus Expenses Reservists & Others	24	12	N
0635	Health Savings Account Deduction	25	12	N
0637	Current Year Moving Expenses	26	12	N
0640	Self-Employed Deduction Schedule SE	27	12	N
0650	Keogh/SEP/SIMPLE Deduction	28	12	N
0670	Self-Employed Health Insurance Ded	29	12	N
0680	Early Withdrawal Penalty	30	12	N
*0693	Recip Soc Sec No.	31b	9	N or "STMbnn"
+0695	Alimony Amount	31a	12	N
0697	Total Alimony Paid	31a	12	N
0700	IRA Deduction	32	12	N
0702	Student Loan Interest Deduction	33	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
0707	Jury Duty Pay to Your Employer	34	12	N
0710	Domestic Production Activities Ded	35	12	N
*0720	Other Adjustments Literal	36	11	Values are "RFST", "SUB-PAYbTRA", "UDC", "403(B)" "501(C)(18)", "PPR", "FORMb2555", "WBF", "STMbnn" or blank
+0721	Other Adjustment Amount	36	12	N
0735	Total Other Adjustments	36	12	N
0740	Total Adjustments	36	12	N
0750	Adjusted Gross Income	37	12	N
	Record Terminus Character		1	Value "#"

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1358" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0760	Record ID		6	"RETbbb"
0761	Type		6	"1040bb"
0762	Page Number		5	"PG02b"
0763	Taxpayer Identification Number		9	N (Primary SSN)
0764	Filler		1	blank
0765	Tax Period		6	Value "200812", YYYYMM
0766	Filler		1	blank
0768	Excluded Sect 933 Puerto Rico Income Literal	38	4	"EPRI" or blank
0769	Excluded Sect 933 Puerto Rico Income Amount	38	12	N
0770	AGI Repeated	38	12	N
0772	Self 65 or Over Box	39a	1	"X" or blank
0774	Self Blind Box	39a	1	"X" or blank
0776	Spouse 65 or Over Box	39a	1	"X" or blank
0778	Spouse Blind Box	39a	1	"X" or blank
0783	Total Boxes Checked	39a	1	1, 2, 3, 4 or blank
0786	Must Itemize Indicator	39b	1	"X" or blank
0787	Modified Standard Deduction Ind	40	8	"SECTb933", "X" or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
0789	Total Itemized or Standard Deduction	40	12	N
0800	AGI Less Deduction	41	12	N
0810	Exemption Amount	42	12	N
0820	Taxable Income	43	12	N
0825	Capital Construction Fund Literal	43	3	"CCF" or blank |
0826	Capital Construction Fund Amount	43	12	N |
0853	Form 8814 Block	44a	1	"X" or blank
0857	Form 8814 Amount	44a	12	N
0880	Form 4972 Block	44b	1	"X" or blank
				--|
0890	Education Credit Recapture Literal	44	3	"ECR" or blank
0891	Education Credit Recapture Amount	44	12	N
				--|
				--|
0915	Tax	44	12	N
0918	Alternative Minimum Tax	45	12	N
0920	Total Tax Before Credits & Other Taxes	46	12	N
0925	Credit for Child & Dependent Care	47	12	N
0930	Credit for Elderly or Disabled	48	12	N
0935	Education Credits (Form 8863)	49	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
0945	Foreign Tax Credit	50	12	N
0955	Child Tax Credit	51	12	N
0965	Retirement Savings Contribution Credit	52	12	N
0985	Form 8396, Mortgage Interest Credit Block	53a	1	"X" or blank
0987	Form 5695, Residential Energy Credit	53b	1	"X" or blank
0991	Form 8839, Adoption Credit Block	53c	1	"X" or blank
0995	Credits from F8396, F5695 & F8839	53	12	N
1000	Form 3800 Block	54a	1	"X" or blank
1005	Form 8801 Block	54b	1	"X" or blank
1006	Specify Other Credit Block	54c	1	"X" or blank
*1010	Specify Other Credit Literal	54c	6	"5884", "6478", "8834", "8835", "8844", "8846", "8859", "8860", "8864", "8910", "8911", "8912", "STMbnn" or blank
1015	Other Credits	54	12	N
1020	Total Credits	55	12	N
1030	Tax Less Credits	56	12	N
1035	Exempt SE Tax Indicator		13	"F4029", "F4361", "EXEMPT-NOTARY", or blank
1040	Self Employment Tax	57	12	N
1070	Railroad Retire Indicator	58	4	"RRTA" or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
1080	Unreported Social Security and Medicare Tax	58	12	N
1085	Form 4137 Block	58a	1	"X" or blank
1087	Form 8919 Block	58b	1	"X" or blank
1095	Retirement Tax Plan Literal	59	2	"NO" or blank
1100	Tax on Retirement Plans	59	12	N
1105	Advanced EIC Payments	60	12	N
1107	Household Employment Taxes	61	12	N
*1110	Other Tax Literal	62	8	"EPP", "S72P", "UT", "S453A", "ADT", "72(M)(5)", "453(1)3", "1260(B)", "NQDC", "ISC", "HDHP", "FITPP", "STMbnn" or blank
+1112	Other Tax Amount	62	12	N
1114	F8611 Literal	62	5	"LIHCR" or blank
1115	F8611 Amount	62	12	N
1118	Form 8693 Approved Indicator	62	1	"X" or blank
1119	Form 8693 Approved Date	62	8	DT
1121	F4255 Literal	62	3	"ICR" or blank
1122	F4255 Amount	62	12	N
1123	F8828 Literal	62	4	"FMSR" or blank
1124	F8828 Amount	62	12	N
1125	F8834 Literal	62	5	"QEVCR" or blank
1126	F8834 Amount	62	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
1127	F8697 Literal	62	9	"FORMb8697" or blank |
1128	F8697 Amount	62	12	N |
1129	F8845 Literal	62	4	"IECR" or blank |
1130	F8845 Amount	62	12	N |
1131	F8882 Literal	62	5	"ECCFR" or blank |
1132	F8882 Amount	62	12	N |
1133	F8874 Literal	62	4	"NMCR" or blank |
1134	F8874 Amount	62	12	N |
1135	F8889 Literal	62	3	"HSA" or blank |
1136	F8889 Amount	62	12	N |
1137	AMVCR Literal	62	5	"AMVCR" or blank |
1138	AMVCR Amount	62	12	N |
1139	ARPCR Literal	62	5	"ARPCR" or blank |
1140	ARPCR Amount	62	12	N |
1141	F8866 Literal	62	9	"FORMb8866" or blank |
1142	F8866 Amount	62	12	N |
1143	F8853 Literal (Archer MSA)	62	3	"MSA" or blank |
1144	F8853 Amount (Archer MSA)	62	12	N |
1145	F8853 Literal (Medicare Advantage)	62	7	"MEDbMSA" or blank |
1146	F8853 Amount (Medicare Advantage)	62	12	N |
1148	Total Other Tax	62	12	N --| |
1150	Total Tax	62	12	N --| |

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

Field No.	Identification	Form Ref.	Length	Field Description
1155	Other 1099 and AK Div W/H Literal	63	9	"FORMb1099" or blank |
1157	Other 1099 and AK Div W/H Amount	63	12	N |
1160	Total Federal Income Tax Withheld	63	12	N |
1161	Divorced Spouse SSN	64	9	N or blank |
1162	Divorced Literal	64	3	"DIV" or blank |
1170	ES Payments	64	12	N |
@1173	Estimated Payment Name Change	64	6	"STMbnn" or blank |
1178	EIC Literal	65	3	NO ENTRY |
1180	Earned Income Credit	65	12	N |
1183	EIC Eligibility	65	6	"CLERGY" or "NO" or blank |
				--|
1188	Excess SS & Tier 1 RRTA Tax	66	12	N |
1192	Additional Child Tax Credit (Form 8812)	67	12	N |
1197	F4868 Amount	68	12	N |
1202	Form 2439 Block	69a	1	"X" or blank |
1205	Form 4136 Block	69b	1	"X" or blank |
1208	Form 8885 Block	69c	1	"X" or blank |
1210	Other Payments	69	12	N |
1215	Refundable Credit for Prior Year Minimum Tax	70	12	N |
1220	Recovery Rebate Credit	71	12	N |

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

Field No.	Identification	Form Ref.	Length	Field Description
1225	Nontaxable Combat Pay Election	72	12	N |
1245	Form 8689 Literal	73	9	"FORMb8689" or blank |
1246	Form 8689 Amount	73	12	N |
1250	Total Payments	73	12	N |
1260	Overpaid	74	12	N |
1262	Direct Deposit-Yes		1	"X" or blank
1263	Direct Deposit-No		1	"X" or blank
1270	Refund	75a	12	N |
1271	Form 8888 Block	75a	1	"X" or blank |
1272	Routing Transit Number	75b	9	N or blank |
1274	Checking Account Indicator	75c	1	"X" or blank |
1276	Savings Account Indicator	75c	1	"X" or blank |
1278	Depositor Account Number	75d	17	AN (includes hyphens or blank) |
1280	Applied to ES Tax	76	12	N |
1290	Amount Owed	77	12	N |
1295	ES Penalty Indicator	78	1	NO ENTRY |
1300	ES Penalty Amount	78	12	N |
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"

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

Field No.	Identification	Form Ref.	Length	Field Description
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	No Entry
1317	Filing A Community Property State Return		1	"X" or blank
1319	Signed by Power of Attorney		1	"X" or blank
1320	Name of Power of Attorney		35	AN, Allowable special characters are space, slash, and hyphen
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1322	Occupation		25	AN
@1323	Spouse Signature Statement		6	"STMbnn" or blank
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		1	"X" or blank
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N
1329	Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1338	Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (Left Justified) or blanks

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

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

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1066" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RETbbb"
0001	Type		6	"1040Ab"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Tax Period		6	Value "200812", YYYYMM |
0006	Filler		1	blank
0007	Return Sequence Number		16	N
0008	Declaration Control Number		14	N
0010	Primary SSN		9	N (Your Social Security Number)
0020	Primary Date of Death		8	YYYYMMDD or blank
0030	Secondary SSN		9	N or blank
0040	Secondary Date of Death		8	YYYYMMDD or blank
0050	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

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

Field No.	Identification	Form Ref.	Length	Field Description
0055	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&). (See special instruct Part 1, Sec 7.)
0062	Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064	Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066	Foreign Country		22	A, Allowable special character is space
0070	Name Line 2		35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080	Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City		22	A, Allowable special character is space.
0087	State Abbreviation		2	A (Standard Postal State Abbreviations)
0095	Zip Code		12	N (left-justified)

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

Field No.	Identification	Form Ref.	Length	Field Description
0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0098	Disaster Designation		22	AN or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERNbFORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), "ESP" or blank
0110	PECF Primary		1	"X" or blank
0120	PECF Spouse		1	"X" or blank
0130	Filing Status	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0140	Spouse's Name	3	25	AN (must be present if filing status = 3, otherwise blank)
0150	Qualifying Name for H of Household	4	25	A or blank
0153	SSN for Qual Name	4	9	N
0160	Exempt Self	6a	1	"X" or blank
0163	Exempt Spouse	6b	1	"X" or blank
0164	Exempt Spouse Name	6b	25	AN

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

Field No.	Identification	Form Ref.	Length	Field Description
0165	Exempt Spouse Name Control	6b	4	First 4 significant characters of Spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instruction)
0167	Total Box 6a and 6b		1	Values 0, 1 or 2
*0170	Dependent First Name 1	6c(1)	10	AN (first name), blank or "STMbnn"
+0171	Dependent Last Name - 1	6c(1)	15	AN (last name) or blank
+0172	Dependent Name Control - 1		4	First 4 significant characters of dependent's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
+0175	Dependent's SSN - 1	6c(2)	9	N or blank
+0177	Relationship - 1	6c(3)	11	Values: "CHILD", "FOSTERCHILD", "GRANDCHILD", "GRANDPARENT", "PARENT", "BROTHER", "SISTER", "AUNT", "UNCLE", "NEPHEW", "NIECE", "NONE","SON", "DAUGHTER", "OTHER"
+0178	Eligibility for Child Tax Credit - 1	6c(4)	1	"X" or blank
0180	Dependent First Name 2	6c(1)	10	AN (first name, blank)
0181	Dependent Last Name 2	6c(1)	15	'See 1st Occ.'
0182	Dependent Name control - 2		4	'See 1st Occ.'

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

Field No.	Identification	Form Ref.	Length	Field Description
0185	Dependent's SSN - 2	6c(2)	9	'See 1st Occ.'
0187	Relationship - 2	6c(3)	11	'See 1st Occ.'
0188	Eligibility for Child Tax Credit - 2	6c(4)	1	'See 1st Occ.'
0190	Dependent First Name 3	6c(1)	10	'See 2nd Occ.'
0191	Dependent Last Name 3	6c(1)	15	'See 1st Occ.'
0192	Dependent Name Control - 3		4	'See 1st Occ.'
0195	Dependent's SSN - 3	6c(2)	9	'See 1st Occ.'
0197	Relationship - 3	6c(3)	11	'See 1st Occ.'
0198	Eligibility for Child Tax Credit - 3	6c(4)	1	'See 1st Occ.'
0200	Dependent First Name 4	6c(1)	10	'See 2nd Occ.'
0201	Dependent Last Name 4	6c(1)	15	'See 1st Occ.'
0202	Dependent Name Control - 4		4	'See 1st Occ.'
0205	Dependent's SSN - 4	6c(2)	9	'See 1st Occ.'
0207	Relationship - 4	6c(3)	11	'See 1st Occ.'
0208	Eligibility for Child Tax Credit - 4	6c(4)	1	'See 1st Occ.'
0240	Number of Children Who Lived with You		2	Value Range 00-99
0247	Number of Children Not living With You		2	Value Range 00-99
0350	Number of Other Dependents Listed		2	Value Range 00-99
0355	Total Exemptions	6d	2	Value Range 00-99

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

Field No.	Identification	Form Ref.	Length	Field Description
0357	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0364	Prisoner Earned Income Amount	7	12	N
0366	Household Help Literal	7	3	"HSH" or blank
0367	Household Help Amt	7	12	N
0370	Fringe Benefit Literal		2	"FB" or blank
0371	Dependent Care Benefits Literal		3	"DCB" or blank
0372	Scholarship Literal		3	"SCH" or blank
0373	Scholarship Amount		12	N
0375	Wages, Salaries,Tips	7	12	N
0378	Foreign Employer Compensation Literal	7	3	"FEC" or blank
0379	Foreign Employer Compensation Total	7	12	N or blank
0380	Taxable Interest	8a	12	N
0385	Tax-Exempt Interest	8b	12	N
0394	Total Ordinary Dividends	9a	12	N
0396	Qualified Dividends	9b	12	N
0450	Total Capital Gain/ Loss	10	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
0475	IRA Distributions Received	11a	12	N
0477	IRA Distribution Literal	11a	8	"ROLLOVER" or blank
@0479	IRA Distrib/F8606 Recharacter Explanation	11a	6	"STMbnn" or blank |
0480	Taxable IRA Amount	11b	12	N
0485	Pensions Annuities Received	12a	12	N
0487	Pensions and Annuities Literal	12a	8	"ROLLOVER" or blank
0495	Taxable Pensions Amount	12b	12	N
0545	Repayment Literal		6	"REPAID" or blank
0551	Repayment Amount		12	N
0552	Unemployment, Alska, and Jury Duty pay	13	12	N |
0553	Social Security Benefits	14a	12	N
0555	SS Benefit Indicator	14a	5	"D", "LSE", "DbLSE" or blank
0557	Taxable Amount of Social Security	14b	12	N
0600	Total Income	15	12	N
0622	Early Withdrawal Penalty	16	12	N |
				--|
0626	IRA Deduction	17	12	N
0628	Student Loan Interest Deduction	18	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
0707	Jury Duty Pay to Employer	19	12	N
0740	Total Adjustments	20	12	N
0750	Adjusted Gross Income	21	12	N
	Record Terminus Character		1	Value "#"

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0877" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0760	Record ID		6	"RETbbb"
0761	Type		6	"1040Ab"
0762	Page Number		5	"PG02b"
0763	Taxpayer Identification Number		9	N (Primary SSN)
0764	Filler		1	blank
0765	Tax Period		6	Value "200812", YYYYMM
0766	Filler		1	blank
0770	AGI Repeated	22	12	N
0772	Self 65 or Over Box	23a	1	"X" or blank
0774	Self Blind Box	23a	1	"X" or blank
0776	Spouse 65 or Over Box	23a	1	"X" or blank
0778	Spouse Blind Box	23a	1	"X" or blank
0783	Total Boxes Checked	23a	1	1, 2, 3, 4 or blank
0786	Must Itemize Indicator	23b	1	"X" or blank
0787	Modified Standard Deduction Ind	24	8	"SECTb933", "X" or blank
0789	Total Itemized or Standard Deduction	24	12	N
0800	AGI Less Deduction	25	12	N
0810	Exemption Amount	26	12	N
0820	Taxable Income	27	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
0840	Education Credit Recapture Literal	28	3	"ECR" or blank
0850	Education Credit Recapture Amount	28	12	N
0854	Alternative Minimum Tax Literal	28	3	"AMT" or blank
0857	Alternative Minimum Tax Amount	28	12	N
0860	Tax	28	12	N
0925	Credit for Child & Dependent Care	29	12	N
0930	Credit for Elderly or Disabled	30	12	N
0935	Education Credits (Form 8863)	31	12	N
0955	Child Tax Credit	32	12	N
0965	Retirement Savings Contribution Credit	33	12	N
1020	Total Credits	34	12	N
1030	Tax Less Credits	35	12	N
1105	Advanced EIC Payments	36	12	N
1150	Total Tax	37	12	N
1155	Other 1099 and AK Div W/H Literal	38	9	"FORMb1099" or blank
1157	Other 1099 and AK Div W/H Amount	38	12	N
1160	Total Federal Income Tax Withheld	38	12	N
1161	Divorced Spouse SSN		9	N or blank
1162	Divorced Literal		3	"DIV" or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
1170	ES Payments	39	12	N
@1173	Estimated Payment Name Change		6	"STMbnn" or blank
1178	EIC Literal	40	3	NO ENTRY |
1180	Earned Income Credit	40	12	N |
1183	EIC Eligibility	40	6	"NO" or blank |
				--|
1192	Additional Child Tax Credit (Form 8812)	41	12	N
1193	Recovery Rebate Credit	42	12	N |
1194	Nontaxable Combat Pay Election	43	12	N |
1195	F4868 Literal	44	9	"FORMb4868" or blank |
1197	F4868 Amount	44	12	N |
1199	Excess SST Literal	44	10	"EXCESSbSST" or blank |
1200	Excess SS Tax	44	12	N |
1250	Total Payments	44	12	N |
1260	Overpaid	45	12	N |
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	46a	12	N |
1271	Form 8888 Block	46a	1	"X" or blank |
1272	Routing Transit Number	46b	9	N or blank |
1274	Checking Account Indicator	46c	1	"X" or blank |
1276	Savings Account Indicator	46c	1	"X" or blank |

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

Field No.	Identification	Form Ref.	Length	Field Description
1278	Depositor Account Number	46d	17	AN (includes hyphens or | blank)
1280	Applied to ES Tax	47	12	N |
1290	Amount Owed	48	12	N |
1295	ES Penalty Indicator	49	1	NO ENTRY |
1300	ES Penalty Amount	49	12	N |
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	No Entry
1319	Signed by Power of Attorney		1	"X" or blank
1320	Name of Power of Attorney		35	AN, Allowable special characters are space, slash, and hyphen
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1322	Occupation		25	AN
@1323	Spouse Signature Statement		6	"STMbnn" or blank
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		1	"X" or blank

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

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

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1104" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RETbbb"
0001	Type		6	"1040Zb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Tax Period		6	Value "200812", YYYYMM
0006	Filler		1	blank
0007	Return Sequence Number		16	N
0008	Declaration Control Number		14	N
0010	Primary SSN		9	N (Your Social Security Number)
0020	Primary Date of Death		8	YYYYMMDD or blank
0030	Secondary SSN		9	N or blank
0040	Secondary Date of Death		8	YYYYMMDD or blank
0050	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0055	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&). (See special instruct Part 1, Sec 7.)
0062	Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064	Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066	Foreign Country		22	A, Allowable special character is space
0070	Name Line 2		35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080	Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City		22	A, Allowable special character is space.
0087	State Abbreviation		2	A (Standard Postal State Abbreviations)
0095	Zip Code		12	N (left-justified)

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0098	Disaster Designation		22	AN or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", | "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERN FORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), "ESP" or blank
0110	PECF Primary		1	"X" or blank
0120	PECF Spouse		1	"X" or blank
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0357	Deferred Compensation Plan Literal	1	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	1	12	N
0362	Prisoner Earned Income Literal	1	3	"PRI" or blank
0364	Prisoner Earned Income Amount	1	12	N
0366	Household Help Literal	1	3	"HSH" or blank
0368	Household Help Amt	1	12	N
0372	Scholarship Literal		3	"SCH" or blank

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0373	Scholarship Amount		12	N
0375	Wages, Salaries,Tips	1	12	N
0378	Foreign Employer Compensation Literal	1	3	"FEC" or blank
0379	Foreign Employer Compensation Total	1	12	N or blank
0380	Taxable Interest	2	12	N
0382	Tax Exempt Literal	2	3	"TEI" or blank
0385	Tax Exempt Interest	2	12	N
0545	Repayment Literal	3	6	"REPAID" or blank
0551	Repayment Amount	3	12	N
0552	Unemployment Compensation	3	12	N
0750	Adjusted Gross Income	4	12	N (AGI)
0770	Self Claimed Dependent Ind	5	1	"X" or blank
0775	Spouse Claimed Dependent Ind	5	1	"X" or blank
0815	Combined Standard Deduction and Personal Exemption	5	12	N
0820	Taxable Income	6	12	N
1155	Other 1099 and AK Div W/H Literal	7	9	"FORMb1099" or blank
1157	Other 1099 and AK Div W/H Amount	7	12	N
1160	Total Federal Income Tax Withheld	7	12	N
1178	EIC Literal	8	3	NO ENTRY |
1180	Earned Income Credit	8	12	N |

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1183	EIC Eligibility	8	6	"NO" or blank |
1184	Recovery Rebate Credit	9	12	N |
1185	Nontaxable Combat Pay Election	10	12	N |
1195	F4868 Literal	11	9	"FORMb4868" or blank |
1197	F4868 Amount	11	12	N |
1250	Total Payments	11	12	N |
1256	Total Tax	12	12	N |
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	13a	12	N |
1271	Form 8888 Block	13a	1	"X" or blank |
1272	Routing Transit Number	13b	9	N or blank |
1274	Checking Account Indicator	13c	1	"X" or blank |
1276	Savings Account Indicator	13c	1	"X" or blank |
1278	Depositor Account Number	13d	17	AN (includes hyphens or blank) |
1290	Amount Owed	14	12	N |
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1313	Third Party Designee PIN		5	AN
1315	Remittance		12	No Entry
1319	Signed by Power of Attorney		1	"X" or blank
1320	Name of Power of Attorney		35	AN, Allowable special characters are space, slash, and hyphen
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1322	Occupation		25	AN
@1323	Spouse Signature Statement		6	"STMbnn" or blank
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		1	"X" or blank
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N
1329	Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1338	Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360	Preparer SSN/ Preparer TIN		9	N, PNNNNNNNN or SNNNNNNNN

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1104" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RETbbb"
0001	Type		6	"1040Zb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Tax Period		6	Value "200812", YYYYMM
0006	Filler		1	blank
0007	Return Sequence Number		16	N
0008	Declaration Control Number		14	N
0010	Primary SSN		9	N (Your Social Security Number)
0020	Primary Date of Death		8	YYYYMMDD or blank
0030	Secondary SSN		9	N or blank
0040	Secondary Date of Death		8	YYYYMMDD or blank
0050	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0055	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&). (See special instruct Part 1, Sec 7.)
0062	Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064	Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066	Foreign Country		22	A, Allowable special character is space
0070	Name Line 2		35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080	Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City		22	A, Allowable special character is space.
0087	State Abbreviation		2	A (Standard Postal State Abbreviations)
0095	Zip Code		12	N (left-justified)

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0098	Disaster Designation		22	AN or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", | "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERN FORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), "ESP" or blank
0110	PECF Primary		1	"X" or blank
0120	PECF Spouse		1	"X" or blank
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0357	Deferred Compensation Plan Literal	1	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	1	12	N
0362	Prisoner Earned Income Literal	1	3	"PRI" or blank
0364	Prisoner Earned Income Amount	1	12	N
0366	Household Help Literal	1	3	"HSH" or blank
0368	Household Help Amt	1	12	N
0372	Scholarship Literal		3	"SCH" or blank

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0373	Scholarship Amount		12	N
0375	Wages, Salaries,Tips	1	12	N
0378	Foreign Employer Compensation Literal	1	3	"FEC" or blank
0379	Foreign Employer Compensation Total	1	12	N or blank
0380	Taxable Interest	2	12	N
0382	Tax Exempt Literal	2	3	"TEI" or blank
0385	Tax Exempt Interest	2	12	N
0545	Repayment Literal	3	6	"REPAID" or blank
0551	Repayment Amount	3	12	N
0552	Unemployment Compensation	3	12	N
0750	Adjusted Gross Income	4	12	N (AGI)
0770	Self Claimed Dependent Ind	5	1	"X" or blank
0775	Spouse Claimed Dependent Ind	5	1	"X" or blank
0815	Combined Standard Deduction and Personal Exemption	5	12	N
0820	Taxable Income	6	12	N
1155	Other 1099 and AK Div W/H Literal	7	9	"FORMb1099" or blank
1157	Other 1099 and AK Div W/H Amount	7	12	N
1160	Total Federal Income Tax Withheld	7	12	N
1178	EIC Literal	8	3	NO ENTRY |
1180	Earned Income Credit	8	12	N |

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1183	EIC Eligibility	8	6	"NO" or blank |
1184	Recovery Rebate Credit	9	12	N |
1185	Nontaxable Combat Pay Election	10	12	N |
1195	F4868 Literal	11	9	"FORMb4868" or blank |
1197	F4868 Amount	11	12	N |
1250	Total Payments	11	12	N |
1256	Total Tax	12	12	N |
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	13a	12	N |
1271	Form 8888 Block	13a	1	"X" or blank |
1272	Routing Transit Number	13b	9	N or blank |
1274	Checking Account Indicator	13c	1	"X" or blank |
1276	Savings Account Indicator	13c	1	"X" or blank |
1278	Depositor Account Number	13d	17	AN (includes hyphens or blank) |
1290	Amount Owed	14	12	N |
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1313	Third Party Designee PIN		5	AN
1315	Remittance		12	No Entry
1319	Signed by Power of Attorney		1	"X" or blank
1320	Name of Power of Attorney		35	AN, Allowable special characters are space, slash, and hyphen
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1322	Occupation		25	AN
@1323	Spouse Signature Statement		6	"STMbnn" or blank
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		1	"X" or blank
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N
1329	Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1338	Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360	Preparer SSN/ Preparer TIN		9	N, PNNNNNNNN or SNNNNNNNN

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1104" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RETbbb"
0001	Type		6	"1040Zb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Tax Period		6	Value "200812", YYYYMM
0006	Filler		1	blank
0007	Return Sequence Number		16	N
0008	Declaration Control Number		14	N
0010	Primary SSN		9	N (Your Social Security Number)
0020	Primary Date of Death		8	YYYYMMDD or blank
0030	Secondary SSN		9	N or blank
0040	Secondary Date of Death		8	YYYYMMDD or blank
0050	Primary Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0055	Spouse's Name Control		4	First 4 significant characters of spouse's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0060	Name Line 1		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&). (See special instruct Part 1, Sec 7.)
0062	Foreign Street Address		35	AN, Allowable special characters are space, slash, and hyphen
0064	Foreign City, State or Province, Postal Code		35	AN, Allowable special characters are space, slash, and hyphen
0066	Foreign Country		22	A, Allowable special character is space
0070	Name Line 2		35	AN, "in care of" addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)
0080	Street Address		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083	City		22	A, Allowable special character is space.
0087	State Abbreviation		2	A (Standard Postal State Abbreviations)
0095	Zip Code		12	N (left-justified)

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0097	Address Ind		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0098	Disaster Designation		22	AN or blank
0100	Special Processing Literal		22	"DESERTbSTORM", "HAITI", | "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERN FORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), "ESP" or blank
0110	PECF Primary		1	"X" or blank
0120	PECF Spouse		1	"X" or blank
@0135	Overseas Extension Explanation		6	"STMbnn" or blank
0357	Deferred Compensation Plan Literal	1	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	1	12	N
0362	Prisoner Earned Income Literal	1	3	"PRI" or blank
0364	Prisoner Earned Income Amount	1	12	N
0366	Household Help Literal	1	3	"HSH" or blank
0368	Household Help Amt	1	12	N
0372	Scholarship Literal		3	"SCH" or blank

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
0373	Scholarship Amount		12	N
0375	Wages, Salaries,Tips	1	12	N
0378	Foreign Employer Compensation Literal	1	3	"FEC" or blank
0379	Foreign Employer Compensation Total	1	12	N or blank
0380	Taxable Interest	2	12	N
0382	Tax Exempt Literal	2	3	"TEI" or blank
0385	Tax Exempt Interest	2	12	N
0545	Repayment Literal	3	6	"REPAID" or blank
0551	Repayment Amount	3	12	N
0552	Unemployment Compensation	3	12	N
0750	Adjusted Gross Income	4	12	N (AGI)
0770	Self Claimed Dependent Ind	5	1	"X" or blank
0775	Spouse Claimed Dependent Ind	5	1	"X" or blank
0815	Combined Standard Deduction and Personal Exemption	5	12	N
0820	Taxable Income	6	12	N
1155	Other 1099 and AK Div W/H Literal	7	9	"FORMb1099" or blank
1157	Other 1099 and AK Div W/H Amount	7	12	N
1160	Total Federal Income Tax Withheld	7	12	N
1178	EIC Literal	8	3	NO ENTRY |
1180	Earned Income Credit	8	12	N |

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1183	EIC Eligibility	8	6	"NO" or blank |
1184	Recovery Rebate Credit	9	12	N |
1185	Nontaxable Combat Pay Election	10	12	N |
1195	F4868 Literal	11	9	"FORMb4868" or blank |
1197	F4868 Amount	11	12	N |
1250	Total Payments	11	12	N |
1256	Total Tax	12	12	N |
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	13a	12	N |
1271	Form 8888 Block	13a	1	"X" or blank |
1272	Routing Transit Number	13b	9	N or blank |
1274	Checking Account Indicator	13c	1	"X" or blank |
1276	Savings Account Indicator	13c	1	"X" or blank |
1278	Depositor Account Number	13d	17	AN (includes hyphens or blank) |
1290	Amount Owed	14	12	N |
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1313	Third Party Designee PIN		5	AN
1315	Remittance		12	No Entry
1319	Signed by Power of Attorney		1	"X" or blank
1320	Name of Power of Attorney		35	AN, Allowable special characters are space, slash, and hyphen
1321	Primary Taxpayer Signature		5	N (PIN Use Only)
1322	Occupation		25	AN
@1323	Spouse Signature Statement		6	"STMbnn" or blank
1324	Spouse Signature		5	N (PIN Use Only)
1325	Surviving Spouse		1	"X" or blank
1326	Personal Representative		1	"X" or blank
1327	Spouse Occupation		25	AN
1328	Taxpayer Daytime Telephone Number		10	N
1329	Taxpayer Optional Foreign Telephone Number		20	N, Allowable special characters are hyphen and space
1338	Non-Paid Preparer		13	Values "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks
1340	Name of Paid Preparer		35	AN
1350	Preparer Self-Employment Indicator		1	AN ("X" if self-employed, otherwise blank)
1360	Preparer SSN/ Preparer TIN		9	N, PNNNNNNNN or SNNNNNNNN

FORM 1040EZ U.S. Individual Income Tax Return

Field No.	Identification	Form Ref.	Length	Field Description
1370	Preparer Firm Name		35	AN
1380	Preparer Firm EIN		9	N
1390	Firm City		20	AN
1400	Firm State		2	A
1410	Firm Zip		9	N
1420	Firm Telephone Number		10	N
1465	RAL Indicator		1	0 = No Bank Product 1 = Pre-Refund Products or a Loan Product similar to RAL 2 = Post-Refund Products, Non-Loan Product similar to RAC
1470	Refund Indicator		1	NO ENTRY
	Record Terminus Character		1	Value "#"

SCHEDULE H PAGE 1 Household Employment Taxes

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0216" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbbH"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000002
0010	Employer Name		35	AN. Allowable special characters are: space, less than (<), hyphen (-) and ampersand (&)
0015	Employer Name Control		4	First 4 significant characters of employer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space.
0020	Employer SSN		9	N
0030	Employer Identification Number		9	N
0040	Cash Wages Over $1600 Paid Yearly - Yes	A	1	"X" or blank |
0045	Cash Wages Over $1600 Paid Yearly - No	A	1	"X" or blank |
0050	Federal Income Tax Withheld - Yes	B	1	"X" or blank

SCHEDULE H PAGE 1 Household Employment Taxes

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

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0247" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0130	Record ID		6	"SCHbbR"
0131	Schedule Type		6	"1040bb"
0132	Page Number		5	"PG02b"
0133	Taxpayer Identification Number		9	N (Primary SSN)
0134	Filler		1	blank
0135	Schedule Occurrence Number		7	N 0000001
0140	Write Amount	10	12	N, 5000, 7500 or 3750
0150	Taxable Disability	11	12	N
0160	Smaller of Write Amount or Taxable	12	12	N
0163	Nontaxable SSB/RRB	13a	12	N
0167	Nontaxable Other	13b	12	N
0170	Pensions & Annuities	13c	12	N
0180	Form 1040 AGI	14	12	N
0190	Exemption Amount	15	12	N, 7500, 10000 or 5000
0200	Adjusted AGI Amount	16	12	N
0210	Half Adjusted AGI	17	12	N
0220	Adjusted Credit	18	12	N
0230	Net Credit Amount	19	12	N
0250	Percentage of Net Credit	20	12	N
0260	Tax from Form 1040	21	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
0270	Amount from Form 6251, Line 31	22	12	N
0280	Total Tax Less Credits	23	12	N
0290	Credit for Elderly or Disabled	24	12	N
	Record Terminus Character		1	Value "#"

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0247" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0130	Record ID		6	"SCHbbR"
0131	Schedule Type		6	"1040bb"
0132	Page Number		5	"PG02b"
0133	Taxpayer Identification Number		9	N (Primary SSN)
0134	Filler		1	blank
0135	Schedule Occurrence Number		7	N 0000001
0140	Write Amount	10	12	N, 5000, 7500 or 3750
0150	Taxable Disability	11	12	N
0160	Smaller of Write Amount or Taxable	12	12	N
0163	Nontaxable SSB/RRB	13a	12	N
0167	Nontaxable Other	13b	12	N
0170	Pensions & Annuities	13c	12	N
0180	Form 1040 AGI	14	12	N
0190	Exemption Amount	15	12	N, 7500, 10000 or 5000
0200	Adjusted AGI Amount	16	12	N
0210	Half Adjusted AGI	17	12	N
0220	Adjusted Credit	18	12	N
0230	Net Credit Amount	19	12	N
0250	Percentage of Net Credit	20	12	N
0260	Tax from Form 1040	21	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
0270	Amount from Form 6251, Line 31	22	12	N
0280	Total Tax Less Credits	23	12	N
0290	Credit for Elderly or Disabled	24	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE SE Self-Employment Tax

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0372" for Fixed; "nnnn" for variable format |
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbSE"
0001	Schedule Type		6	"1040bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001 - 0000002
0010	Name of Self-Employed		35	A
0020	SSN of Self-Employed		9	N
0025	Exempt/Form 4361 Box		1	"X" or blank
0030	Net Farm Profit/Loss	1	12	N
0040	Net Non-Farm Profit/ Loss	2	12	N
0042	Unreimbursed Business Expenses Subtracted	2	1	"X" or blank |
@0044	Allowable Expense Explanation	2	6	"STMbnn" or blank |
0050	Exempt-Notary Literal	3	13	Value "EXEMPT-NOTARY" or blank
0060	Exempt-Notary Amt	3	12	N
0070	Total Net Earnings/ Loss	3	12	N
0075	Min. Profit for SE Tax	4a	12	N

SCHEDULE SE Self-Employment Tax

Field No.	Identification	Form Ref.	Length	Field Description
0077	Optional Method Amount	4b	12	N
0079	Combined SE Amount	4c	12	N
0081	W-2 Wages from Churches	5a	12	N
0082	Min. Allowable Church Wages	5b	12	N
0084	Combined SE and Allowable Church Wages	6	12	N
0088	SST Wages/RRT Comp	8a	12	N
0090	Unreported Tips	8b	12	N
0095	Wages Subject to Social Security Tax	8c	12	N
0100	Total Wages/ Unreported Tips	8d	12	N
0110	Allowable SE Amount	9	12	N
0150	Tax Base Amount	10	12	N
0159	SE Base Amount	11	12	N
0160	Self-Employment Tax	12	12	N
0165	Deduction for 1/2 of Self-Employment Tax	13	12	N
0170	Farm Optional Meth Amt	15	12	N
0180	Non-Farm Opt Meth Amt	16	12	N
0190	Non-Farm Opt Base Amount	17	12	N
	Record Terminus Character		1	Value "#"

FORM W-2 Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0959" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"W-2bbb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000050
0010	Corrected W-2		1	"X" or blank
0025	Void Indicator		1	"X" or blank
0035	Employee's SSN	a	9	N
0040	Employer Identification Number	b	9	N
0045	Employer Name Control	c	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0050	Name of Reporting Agent or Employer	c	35	AN, Allowable special | characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ( )

FORM W-2 Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0055	Name Line 2 of Employer	c	35	AN, "in care of" | Addressee, or address continuation; allowable special characters are: space, ampersand, slash, comma, plus sign, hyphen and percent (%)
0060	Employer Address	c	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent(%), and Literal "NONE"
0070	Employer City	c	22	A, Allowable special | Character is space
0073	Employer State	c	2	A (Standard Postal State Abbreviations) or period (.)
0075	Employer Zip Code	c	12	N (Left-justified)
0085	Control Number	d	14	AN or blank
0090	Employee Name and Suffix	e	35	AN, Allowable special characters: hyphen (-) or blank
0100	Employee Address	f	35	AN, Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,) and percent (%)
0105	Employee Address Continuation	f	35	AN
0110	Employee City	f	22	AN, Allowable special character is space
0113	Employee State	f	2	A (Standard Postal State Abbreviations) or period (.)
0115	Employee Zip Code	f	12	N (Left-justified)
0120	Wages	1	12	N

FORM W-2 Wage and Tax Statement

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

FORM W-2 Wage and Tax Statement

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

FORM W-2 Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0370	State Name 1	15	2	A (Standard Postal State Abbreviations)
0380	Employer's State ID Number 1	15	16	AN or blank
0390	State Wages 1	16	12	N
0400	State Income Tax 1	17	12	N
0405	Local Wages/Tips 1	18	12	N
0407	Local Income Tax 1	19	12	N
0410	Name of Locality 1	20	9	AN
0440	State Name 2	15	2	'See 1st Occ.'
0450	Employer's State ID Number 2	15	16	AN or blank
0460	State Wages 2	16	12	N
0470	State Income Tax 2	17	12	N
0475	Local Wages/Tips 2	18	12	N
0477	Local Income Tax 2	19	12	N
0480	Name of Locality 2	20	9	AN
0490	State Name 3	15	2	'See 1st Occ.'
0500	Employer's State ID Number 3	15	16	AN or blank
0515	State Wage 3	16	12	N
0520	State Income Tax 3	17	12	N
0525	Local Wages/Tips 3	18	12	N
0527	Local Income Tax 3	19	12	N
0530	Name of Locality 3	20	9	AN
0540	State Name 4	15	2	'See 1st Occ.'
0550	Employer's State ID Number 4	15	16	AN or blank

FORM W-2 Wage and Tax Statement

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

FORM W-2G Certain Gambling Winnings

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0524" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"W-2Gbb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000030
0010	Corrected W-2G		1	"X" or blank
0015	Payer Name Control		4	First 4 significant characters of payer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0020	Payer Name		35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) and blank ( )
0021	Payer Name Line 2		35	AN, "in care of" Addressee, or address continuation; allowable special characters are: space, ampersand, slash, hyphen and percent (%)

FORM W-2G Certain Gambling Winnings

Field No.	Identification	Form Ref.	Length	Field Description
0022	Payer's Address		35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent(%) and literal "NONE"
0023	Payer's City		22	A, Allowable special | character is space
0024	Payer's State		2	A (Standard Postal State Abbreviations) or period
0025	Payer's Zip Code		12	N (left-justified)
0026	Payer Identification Number		9	N
0030	Payer Telephone Number		10	N
0040	Gross Winnings, etc.	1	12	N
0050	Withholding	2	12	N
0080	Type of Wager	3	13	AN
0090	Date Won	4	8	DT
0100	Transaction	5	13	AN
0105	Race	6	13	AN
0120	Winnings from Identical Wagers	7	12	N
0130	Cashier	8	13	AN
0140	Winner's Name		35	AN, Allowable special
0142	Winner's Address		35	AN, Allowable special characters are ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0143	Winner's Address Continuation		35	AN

FORM W-2G Certain Gambling Winnings

Field No.	Identification	Form Ref.	Length	Field Description
0144	Winner's City		22	AN, Allowable special character is space
0146	Winner's State		2	A (Standard Postal State Abbreviations) or period (.)
0148	Winner's Zip Code		12	N (left-justified)
0150	SSN	9	9	N (W-2G Social Security Number)
0160	Window	10	13	AN
0180	First I.D.	11	13	AN
0190	Second I.D.	12	13	AN
0200	State Name	13	2	A (Standard Postal State Abbreviations)
0201	Payer's State I.D. No.	13	16	AN
0210	State Income Tax Withheld	14	12	N
0220	W-2G Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2G
	Record Terminus Character		1	Value "#"

FORM W-2GU Guam Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0621" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"W-2GUb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N (0000001 - 0000010)
0010	Corrected W-2GU		1	"X" or blank
0025	Void Indicator		1	"X" or blank
0035	Employee SSN	a	9	N
0040	Employer Identification Number	b	9	N
0045	Employer Name Control	c	4	First 4 significant characters of employer's name, no leading or embedded spaces, allowable characters are alpha, numeric, hyphen, ampersand, spaces may be present only as last two positions
0050	Name of Reporting Agent or Employer	c	35	AN, Allowable special | characters are: ampersand (&), hyphen(-), slash (/), comma (,), plus (+) and blank ( )

FORM W-2GU Guam Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0055	Name Line 2 of Employer	c	35	AN, "in care of" | Addressee, or address continuation; allowable special characters are: space, ampersand, slash, comma, plus sign, hyphen and percent (%)
0060	Employer Address	c	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), and Literal "NONE"
0070	Employer City	c	22	A, Allowable special | character is space
0073	Employer State	c	2	A (Standard Postal State Abbreviation) or period (.)
0075	Employer Zip Code	c	12	N (Left-justified)
0085	Control Number	d	14	AN or blank
0090	Employee Name and Suffix	e	35	AN, Allowable special character is hyphen(-), or blank
0100	Employee Address	f	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%), or blank
0105	Employee Address Continuation	f	35	AN
0110	Employee City	f	22	AN, Allowable special character is space
0113	Employee State	f	2	A (Standard Postal State Abbreviations) or period (.)
0115	Employee Zip Code	f	12	N (Left-justified)
0120	Wages	1	12	N

FORM W-2GU Guam Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0130	Guam Withholding	2	12	N
0140	Social Security Wages	3	12	N
0150	Social Security Tax	4	12	N
0160	Medicare Wages and Tips	5	12	N
0170	Medicare Tax Withheld	6	12	N
0180	Social Security Tips	7	12	N
0190	Reserved	8	3	NO ENTRY
0200	Advanced EIC Payment	9	12	N
0210	Reserved	10	3	NO ENTRY
0220	Nonqualified Plans	11	12	N
*0242	Employer's Use Code 1	12a	6	A-H, J, M, N, P-T, V, W, Y, Z, AA, BB, "STMbnn" or blank
+0244	Year 1 (for Prior-Year USERRA Contribution)	12a	2	N, (YY) or blank
+0246	Employer's Use Amount 1	12a	12	N
0252	Employer's Use Code 2	12b	6	A-H, J, M, N, P-T, V, W, Y, Z , AA, BB or blank
0254	Year 2 (for Prior-Year USERRA Contribution)	12b	2	N, (YY) or blank
0256	Employer's Use Amount 2	12b	12	N
0257	Employer's Use Code 3	12c	6	A-H, J, M, N, P-T, V, W, Y, Z, AA, BB or blank
0258	Year 3 (for Prior-Year USERRA Contribution)	12c	2	N, (YY) or blank

FORM W-2GU Guam Wage and Tax Statement

Field No.	Identification	Form Ref.	Length	Field Description
0259	Employer's Use Amount 3	12c	12	N
0260	Employer's Use Code 4	12d	6	A-H, J, M, N, P-T, V, W, Y, Z, AA, BB or blank
0261	Year 4 (for Prior-Year USERRA Contribution)	12d	2	N, (YY) or blank
0262	Employer's Use Amount 4	12d	12	N
0265	Statutory Employee Ind	13	1	"X", or blank
0267	Retirement Plan Ind	13	1	"X", or blank
0269	Third-Party Sick Pay Ind	13	1	"X", or blank
*0270	Other Deducts/ Benefits Type 1	14	8	AN, "STMbnn" or blank
+0272	Other Deducts/ Benefits Amt 1	14	12	N
0280	Other Deducts/ Benefits Type 2	14	8	AN or blank
0282	Other Deducts/ Benefits Amt 2	14	12	N
0290	Other Deducts/ Benefits Type 3	14	8	AN or blank
0292	Other Deducts/ Benefits Amt 3	14	12	N
0300	W-2GU Indicator		1	"N" = non-standard (for altered, typed or handwritten forms) "S" = standard W-2GU
	Record Terminus Character		1	Value "#"

FEC RECORD Foreign Employer Compensation Record

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0545" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"RECbbb" |
0001	Record Type		6	"FECbbb" |
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Record Occurrence Number		7	N 0000001 - 0000010
0010	SSN or ITIN of Employee of Foreign Employer		9	N (Social Security Number, or Individual Taxpayer Identification Number)
0020	Employee Name Control		4	First 4 significant characters of taxpayer's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, and space (see special instructions)
0030	Employee Name Line 1		35	AN, Taxpayer's name allowable special characters are: space and hyphen
0040	Employee Name Line 2		35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, comma and percent

FEC RECORD Foreign Employer Compensation Record

Field No.	Identification	Form Ref.	Length	Field Description
0050	Street Address		35	AN, Allowable special characters are: space, ampersand, slash, and hyphen
0060	City		22	A, Allowable special character is space
0070	State Abbreviation		2	A (Standard Postal State Abbreviations)
0080	Zip Code		12	N (left-justified)
0090	Foreign State or Province		35	A, Allowable special character is space
0100	Foreign Postal Code		20	AN, Allowable special character is space)
0110	Foreign Country		35	A, Allowable special character is space
0120	Services Performed While Residing in U.S. Yes Ind		1	"X" or blank (if "X", enter "US" for Country Code)
0130	Country Code		2	A, (from Part I, Attachment 10 table for foreign residence, or "US" for U.S. residence)
0140	Foreign Employer's Name		45	AN, Allowable special characters are space, slash, hyphen, ampersand, and percent
0150	Foreign Employer's Street Name Line 2		35	AN, ("in care of" addressee, or first line of the address if more than one line is needed) Allowable special characters are: space, ampersand, slash, hyphen, and percent AN, Allowable special

FEC RECORD — Foreign Employer Compensation Record

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

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0311" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2210Fb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	N
0013	Waiver of Penalty Box	1a	1	"X" or blank
0016	Filing Status Changed Box	1b	1	"X" or blank
0020	Current Year Tax After Credits	2	12	N
0030	Other Taxes	3	12	N
0040	Taxes Subtotal	4	12	N
0050	Earned Income Credit	5	12	N
0055	Additional Child Tax Credit	6	12	N
0060	Credit for Federal Tax on Fuels	7	12	N
0065	Health Insurance Credit	8	12	N
0067	Refundable Credit for Prior Year Minimum Tax	9	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
0068	Recovery Rebate Credit	10	12	N
0070	Credit Subtotal	11	12	N
0080	Current Year Tax	12	12	N
0090	Two Thirds Credit	13	12	N
0100	Withholding Taxes	14	12	N
0110	Current Taxes Owed	15	12	N
0120	Prior Year's Tax	16	12	N
0130	Required Annual Payment	17	12	N
0140	Amounts Withheld/ Amounts Paid or Credited	18	12	N
0150	Underpayment	19	12	N
0160	Earlier of Payment or Tax Due Date	20	8	YYYYMMDD
0170	Penalty Days	21	3	N
0176	Waived Amount	22	12	N
@0177	Waiver Explanation	22	6	"STMbnn" or blank
0180	Underpayment Penalty/Farmers Fisherman	22	12	N
	Record Terminus Character		1	Value "#"

FORM 2441 PAGE 1 Child and Dependent Care Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0495" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"2441bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
*0010	Name of Care Provider 1	1(a)	19	AN or "STMbnn"
+0015	Care Provider Name Control 1	1(a)	4	First Four Significant Characters of Individual's last name or of the business name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand; spaces may be present in last three positions
+0020	Street Address 1	1(b)	28	AN
+0030	City/State/Zip 1	1(b)	29	AN
*+0040	SSN/EIN 1	1(c)	9	AN, "STMbnn" or "TAXEXEMPT"
+0045	SSN/EIN Type 1	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank
+0050	Amount Paid 1	1(d)	12	N

FORM 2441 PAGE 1 Child and Dependent Care Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0060	Name of Care Provider 2	1(a)	19	AN
0065	Care Provider Name Control 2	1(a)	4	'See 1st Occ.'
0070	Street Address 2	1(b)	28	AN
0080	City/State/Zip 2	1(b)	29	AN
0090	SSN/EIN 2	1(c)	9	AN or "TAXEXEMPT"
0095	SSN/EIN Type 2	1(c)	1	'See 1st Occ.'
0100	Amount Paid 2	1(d)	12	N
*0110	Qualifying Person First Name - 1	2(a)	10	AN (first name, blank) or "STMbnn"
+0115	Qualifying Person Last Name - 1	2(a)	15	AN (last name) or blank
+0120	Qualifying Person Name Control - 1	2(a)	4	First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space
+0214	Qualifying Person SSN - 1	2(b)	9	N
+0215	Qualified Expenses - 1	2(c)	12	N
0217	Qualifying Person First Name - 2	2(a)	10	AN (first name, blank)
0218	Qualifying Person Last Name - 2	2(a)	15	'See 1st Occ.'
0221	Qualifying Person Name Control - 2	2(a)	4	'See 1st Occ.'
0223	Qualifying Person SSN - 2	2(b)	9	'See 1st Occ.'
0225	Qualified Expenses - 2	2(c)	12	'See 1st Occ.'

FORM 2441 PAGE 1 Child and Dependent Care Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0230	Total Qualified Expenses or Limit	3	12	N
0260	Primary Earned Income	4	12	N
0270	Spouse's Earned Income	5	12	N
0290	Base Amount/Smaller of Expenses or Income	6	12	N
0295	Adjusted Gross Income	7	12	N
0300	Applicable Percentage	8	6	R
0318	Prior Year Expense Literal	9	4	"CPYE" or blank
0320	Prior Year Expense Amount	9	12	N
@0322	Prior Yr Expense Explan./Qual. Person Name & SSN	9	6	"STMbnn" or blank
0328	Percentage of Qualified Expenses or Income	9	12	N
0330	Tax from Form 1040	10	12	N
0333	Amount from Form 6251, Line 31	11	12	N
0336	Subtracted Amount	12	12	N
0339	Credit for Child & Dependent Care	13	12	N
	Record Terminus Character		1	Value "#"

SCHEDULE 2 PAGE 1 Child and Dependent Care...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0495" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"SCHbb2"
0001	Schedule Type		6	"1040Ab"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Schedule Occurrence Number		7	N 0000001
*0010	Name of Care Provider 1	1(a)	19	AN or "STMbnn"
+0015	Care Provider Name Control 1	1(a)	4	First Four Significant Characters of Individual's last name or of the business name, no leading or embedded spaces; allowable characters are alpha, numeric, hyphen, ampersand; spaces may be present in last three positions
+0020	Street Address 1	1(b)	28	AN
+0030	City/State/Zip 1	1(b)	29	AN
*+0040	SSN/EIN 1	1(c)	9	AN, "STMbnn" or "TAXEXEMPT"
+0045	SSN/EIN Type 1	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank
+0050	Amount Paid 1	1(d)	12	N

SCHEDULE 2 PAGE 1 Child and Dependent Care...

Field No.	Identification	Form Ref.	Length	Field Description
0060	Name of Care Provider 2	1(a)	19	AN
0065	Care Provider Name Control 2	1(a)	4	'See 1st Occ.'
0070	Street Address 2	1(b)	28	AN
0080	City/State/Zip 2	1(b)	29	AN
0090	SSN/EIN 2	1(c)	9	AN or "TAXEXEMPT"
0095	SSN/EIN Type 2	1(c)	1	'See 1st Occ.'
0100	Amount Paid 2	1(d)	12	N
*0110	Qualifying Person First Name - 1	2(a)	10	AN (first name, blank) or "STMbnn"
+0115	Qualifying Person Last Name - 1	2(a)	15	AN (last name) or blank
+0120	Qualifying Person Name Control - 1	2(a)	4	First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space
+0214	Qualifying Person SSN - 1	2(b)	9	N
+0215	Qualified Expenses - 1	2(c)	12	N
0217	Qualifying Person First Name - 2	2(a)	10	AN (first name, blank)
0218	Qualifying Person Last Name - 2	2(a)	15	'See 1st Occ.'
0221	Qualifying Person Name Control - 2	2(a)	4	'See 1st Occ.'
0223	Qualifying Person SSN - 2	2(b)	9	'See 1st Occ.'
0225	Qualified Expenses - 2	2(c)	12	'See 1st Occ.'

SCHEDULE 2 PAGE 1 Child and Dependent Care...

Field No.	Identification	Form Ref.	Length	Field Description
0230	Total Qualified Expenses or Limit	3	12	N
0260	Primary Earned Income	4	12	N
0270	Spouse's Earned Income	5	12	N
0290	Smaller of Expenses or Income	6	12	N
0295	Adjusted Gross Income	7	12	N
0300	Applicable Percentage	8	6	R
0318	Prior Year Expense Literal	9	4	"CPYE" or blank --|
0320	Prior Year Expense Amount	9	12	N |
@0322	Prior Yr Expense Explan./Qual. Person Name & SSN	9	6	"STMbnn" or blank | --| --|
0328	Percentage of Qualified Expenses or Income	9	12	N
0330	Amount from AMT Worksheet, Line 22	10	12	N |
0332	Amount from AMT Worksheet, Line 21	11	12	N |
0334	Subtract Line 11 from Line 10	12	12	N |
0339	Credit for Child and Dependent Care Expenses	13	12	N |

SCHEDULE 2 PAGE 1 Child and Dependent Care...

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

SCHEDULE 2 PAGE 2 Child and Dependent Care...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0235" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0340	Record ID		6	"SCHbb2"
0341	Schedule Type		6	"1040Ab"
0342	Page Number		5	"PG02b"
0343	Taxpayer Identification Number		9	N (Primary SSN)
0344	Filler		1	blank
0345	Schedule Occurrence Number		7	N 0000001
0350	Employer Paid Benefits	14	12	N |
0351	Carryover Amount	15	12	N |
0353	Forfeited Amount	16	12	N |
0356	Adjusted Paid Benefits	17	12	N |
0360	Qualified Expenses	18	12	N |
0370	Smaller of Adjusted or Qualified	19	12	N |
0380	Earned Income	20	12	N |
0390	Spouse Earned Income	21	12	N |
0400	Tentative Exclusion	22	12	N |
0550	Excluded Benefits	23	12	N |
0570	Taxable Benefit	24	12	N |
0580	Allowed Cared for Amt	25	12	N |

SCHEDULE 2 PAGE 2 Child and Dependent Care...

Field No.	Identification	Form Ref.	Length	Field Description
0590	Excluded Benefit Repeated	26	12	N
0600	Net Allowable Amount	27	12	N
0610	Total Qualified Expenses	28	12	N
0620	Smaller of Qualified Expenses	29	12	N
	Record Terminus Character		1	Value "#"

FORM 2555 PAGE 3 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0331" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1060	Record ID		6	"FRMbbb"
1061	Form Number		6	"2555bb"
1062	Page Number		5	"PG03b"
1063	Taxpayer Identification Number		9	N (Primary SSN)
1064	Filler		1	blank
1065	Form Occurrence Number		7	N 0000001 - 0000002
1070	Foreign Earned Income Repeated	27	12	N
1075	Claiming Housing Exclusion or Housing Deduction		1	"Y" or "N"
1080	Qualified Housing Expenses	28	12	N
*1081	Housing Expense Location(s)	29a	35	A, "STMbnn" or blank
1082	Limit on Housing Expenses	29b	12	N
1084	Smaller of Expenses or Limit	30	12	N
1090	Number of Days in Qualifying Period	31	3	Value Range 000-366 |
1100	Number of Days X $38.30 or Enter $14,016	32	12	N |
1110	Total Qualified Housing Expenses	33	12	N

FORM 2555 PAGE 3 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
1120	Employer-Provided Amounts	34	12	N
1130	Employer-Provided Percentage	35	6	R (Please see Part I, Sect 5.01 b)
1140	Housing Exclusion	36	12	N
1160	Number of Days in Qualifying Period	38	3	Value Range 000-366 |
1180	Number of Days Ratio	39	6	R (Please see Part I, Sect 5.01 b)
1200	Tentative Foreign Earned Income Exclusion	40	12	N
1210	Foreign Earned Income Exclusion Limit	41	12	N
1220	Foreign Earned Income Exclusion	42	12	N
1230	Total Housing and Foreign Earned Income Exclusions	43	12	N
@1240	Allocable Deductions Computation	44	6	"STMbnn" or blank
1250	Allocable Deductions	44	12	N
1260	Max. of Housing and Foreign Earned Inc. Exclusions	45	12	N
1270	Max. Qualified Housing Expenses	46	12	N
1280	Max. Foreign Earned Income	47	12	N
1290	Limit of Housing Deduction	48	12	N

FORM 2555 PAGE 3 Foreign Earned Income

Field No.	Identification	Form Ref.	Length	Field Description
1300	Prior Year Housing Deduction Carryover Amount	49	12	NO ENTRY
1310	Total Housing Deduction	50	12	N
	Record Terminus Character		1	Value "#"

FORM 3468 Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0537" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	Value "3468bb"
0002	Page Number		5	Value "PG01b"
0003	Taxpayer Identification Number		9	Primary SSN
0004	Filler		1	Blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Section 47(d)(5) Election Box	1a	1	"X" or blank
@0025	Rehabilitation Credit Attachment	1a	6	"STMbnn" or blank
0030	Test Period Beginning Date	1b	8	YYYYMMDD
0040	Test Period End Date	1b	8	YYYYMMDD
0045	Adjusted Basis of Building Amount	1c	12	N
0050	Amount of Qualified Rehabilitation Expenditures	1d	12	N
0060	Pre 1936 Buildings in the Gulf Opportunity Zone	1e	12	N
0063	Calculated Pre 1936 Bldgs Gulf Opportunity Zone	1e	12	N

FORM 3468 Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0065	Other Pre 1936 Buildings	1f	12	N
0067	Calculated Other Pre 1936 Buildings	1f	12	N
0069	Historic Structure Certification on File	1f	1	"Y" or blank
0070	Cert. Historic Structures Gulf Opportunity Zone	1g	12	N
0071	Calc Cert Historic Struct - Gulf Opportunity Zone	1g	12	N
0074	Other Certified Historic Structures	1h	12	N
0075	Calculated Certified Historic Structures	1h	12	N
0077	NPS Project Number Indicator Box	1i	1	"X" or blank
0078	Pass Through EIN Indicator Box	1i	1	"X" or blank
0079	Copy of Application Indicator Box	1i	1	"X" or blank |
0080	Assigned NPS Project Num. or the Pass-Through EIN	1i	18	N or blank, allowable character: hyphen (-)
0081	Date of NPS Approval	1j	8	DT
@0082	Historic Preservation Certification Attachment	1j	6	"STMbnn" or blank
0083	Rehabilitation Credit (Schedule K-1, Form 1065-B)	1k	12	NO ENTRY

FORM 3468 Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0085	Basis of Property Using Geothermal Energy	2a	12	N
0087	Geothermal Energy Property Credit	2a	12	N
0089	Basis of Solar Energy Property	2b	12	N
0091	Solar Energy Property Credit	2b	12	N
0093	Basis of Fuel Cell Property	2c	12	N
0095	Fuel Cell Property Credit	2c	12	N
0097	Kilowatt Capacity Property	2d	12	N
0099	Kilowatt Capacity Credit	2d	12	N
0101	Enter the Lesser of Line 2c or 2d	2e	12	N
0103	Basis of Microturbine Property	2f	12	N
0105	Microturbine Property Credit	2f	12	N
0107	Microturbine Kilowatt Capacity Property	2g	12	N
0109	Microturbine Kilowatt Capacity Credit	2g	12	N
0111	Enter the Lesser of Line 2f or 2g	2h	12	N
0113	Total (Add Lines 2a, 2b, 2e and 2h)	2i	12	N
0115	Coal Project Basis 1	3a	12	N

FORM 3468 Investment Credit

Field No.	Identification	Form Ref.	Length	Field Description
0117	Coal Project Credit 1	3a	12	N
0119	Coal Project Basis 2	3b	12	N
0121	Coal Project Credit 2	3b	12	N
0123	Total Coal Project Credit	3c	12	N
0125	Gasification Project Basis	4	12	N
0127	Gasification Project Credit	4	12	N
0130	Credit from Cooperatives	5	12	N
0135	Add Lines 1e through 1h, 1k, 2i, 3c, 4 and 5	6	12	N
@0145	Allowable Credit Attachment	6	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

FORM 4136 PAGE 1 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0369" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"4136bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
@0008	Statement in Lieu of Previously Field Certificate		6	"STMbnn" or blank
0010	Off-Highway Business Use Gallons	1a(c)	6	N
0020	Use on Farm For Farming Purpose Gallons	1b(c)	6	N
0030	Nontaxable Use of Gasoline Type	1c(a)	2	Values "04, 05, 07, 11, 13, 14, 15" or blank
0040	Nontaxable Use of Gasoline Gallons	1c(c)	6	N
0070	Nontaxable Use of Gasoline Cr. Amount	1c(d)	12	N
0080	Exported Nontaxable Use of Gasoline Gallons	1d(c)	6	N
0090	Exported Nontaxable Use of Gasoline Cr. Amount	1d(d)	12	N

FORM 4136 PAGE 1 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
0170	Commercial Aviation Gasoline Gallons	2a(c)	6	N
0180	Nontaxable Use of Commercial Aviation Gas Cr. Amt	2a(d)	12	N
0190	Nontaxable Use of Aviation Gasoline Type	2b(a)	2	Values "01, 10, 11, 13, 14, 15" or blank
0200	Nontaxable Use of Aviation Gasoline Gallons	2b(c)	6	N
0210	Nontaxable Use of Aviation Gas Cr. Amt	2b(d)	12	N |
0215	Exported Nontaxable Use of Aviation Gas Gallons	2c(c)	6	N |
0220	Exported Nontaxable Use of Aviation Cr. Amount	2c(d)	12	N |
0225	LUST Tax on Aviation Fuel Gallons	2d(c)	6	N |
0230	LUST Tax on Aviation Fuel Cr. Amt	2d(d)	12	N |
				--|
				--|
@0240	Evidence of Dyed Diesel Fuel Explanation	3	6	"STMbnn" or blank
0250	Evidence of Dyed Diesel Fuel Exception Box	3	1	"X" or blank
0260	Nontaxable Use of Diesel Fuel Type	3a(a)	2	Values "02, 06, 07, 08, 11, 13, 14, 15" or blank
0270	Nontaxable Use of Diesel Fuel Gallons	3a(c)	6	N

FORM 4136 PAGE 1 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
0303	Diesel Fuel for Farming Purposes Gallons	3b(c)	6	N
0307	Diesel Fuel for Farming Purposes Cr. Amount	3b(d)	12	N
0310	Diesel Fuel Train Use Gallons	3c(c)	6	N
0320	Diesel Fuel Train Use Cr. Amt	3c(d)	12	N
0330	Diesel Fuel Certain Intercity Local Bus Use Gallon	3d(c)	6	N
0340	Diesel Fuel Certain Intercity & Bus Use Cr. Amt	3d(d)	12	N
0343	Diesel Fuel Exported Gallons	3e(c)	6	N
0347	Diesel Fuel Exported Cr. Amount	3e(d)	12	N
@0350	Evidence of Dyed Kerosene Explanation	4	6	"STMbnn" or blank
0360	Evidence of Dyed Kerosene Box	4	1	"X" or blank
0370	Nontaxable Use of Kerosene Type	4a(a)	2	Values "02, 06, 07, 08, 11, 13, 14, 15" or blank
0380	Nontaxable Use of Kerosene Gallons	4a(c)	6	N
0399	Nontaxable Kerosene for Farming Purposes Gallons	4b(c)	6	N
0407	Kerosene Use Farm Cr. Amount	4b(d)	12	N
0409	Kerosene Use in Buses Gallons	4c(c)	6	N

FORM 4136 PAGE 1 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
0416	Kerosene Use in Buses Cr. Amount	4c(d)	12	N
0418	Nontaxable Use of Kerosene Exported Gallons	4d(c)	6	N
0420	Nontaxable Use of Kerosene Exported Cr. Amount	4d(d)	12	N
0425	Nontaxable Kerosene Aviation Rate 1 Type of Use	4e(a)	2	Values "02, 08" or blank
0430	Nontaxable Kerosene Aviation Rate 1 Gallons	4e(c)	6	N
0435	Nontaxable Kerosene Aviation Rate 1 Cr. Amt	4e(d)	12	N
0440	Nontaxable Kerosene Aviation Rate 2 Type of Use	4f(a)	2	Values "02, 08" or blank
0445	Nontaxable Kerosene Aviation Rate 2 Gallons	4f(c)	6	N
0450	Nontaxable Kerosene Aviation Rate 2 Cr. Amt	4f(d)	12	N
	Record Terminus Character		1	Value "#"

FORM 4136 PAGE 2 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0389" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0540	Record ID		6	"FRMbbb"
0541	Form Number		6	"4136bb"
0542	Page Number		5	"PG02b"
0543	Taxpayer Identification Number		9	N (Primary SSN)
0544	Filler		1	blank
0545	Form Occurrence Number		7	N 0000001
0550	Commercial Aviation Kerosene Gallons 1	5a(c)	6	N
0555	Commercial Aviation Kerosene Cr. Amount 1	5a(d)	12	N
0560	Commercial Aviation Kerosene Gallons 2	5b(c)	6	N
0565	Commercial Aviation Kerosene Cr. Amount 2	5b(d)	12	N
0570	Nontaxable Aviation Kerosene Use Type 1	5c(a)	2	Values "01, 09, 10, 11, 13, 15, 16" or blank
0575	Use of Nontaxable Aviation Kerosene Gal Type 1	5c(c)	6	N
0580	Use of Nontaxable Aviation Kerosene Amt Type 1	5c(d)	12	N
0585	Nontaxable Aviation Kerosene Use Type 2	5d(a)	2	Values "01, 09, 10, 11, 13, 15, 16" or blank

FORM 4136 PAGE 2 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
0590	Use of Nontaxable Aviation Kerosene Gal Type 2	5d(c)	6	N
0595	Use of Nontaxable Aviation Kerosene Amt Type 2	5d(d)	12	N
0600	LUST Tax on Kerosene Gallons	5e(c)	6	N |
0605	LUST Tax on Kerosene Cr. Amt	5e(d)	12	N |
0608	Undyed Diesel Fuel Registration No.	6	12	AN
@0610	Evidence of Dyed Diesel Fuel Explanation	6	6	"STMbnn" or blank
0615	Evidence of Dyed Diesel Fuel Exception Box	6	1	"X" or blank
0620	Use of Undyed Diesel by State or Local Gov Gallons	6a(c)	6	N
0625	Use of Undyed Diesel by State or Local Gov Cr. Amt	6a(d)	12	N
@0630	Customer Information Attachment	6a	6	"STMbnn" or blank
0635	Use Undyed Diesel Intercity Buses Gallons	6b(c)	6	N
0640	Use Undyed Diesel Intercity Buses Cr. Amount	6b(d)	12	N
0645	Undyed Kerosene Registration No.	7	12	AN
@0650	Evidence of Dyed Kerosene Explanation	7	6	"STMbnn" or blank

FORM 4136 PAGE 2 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
0655	Evidence of Dyed Kerosene Exception Box	7	1	"X" or blank
0660	Use of Undyed Kero by State or Local Gov Gallons	7a(c)	6	N
@0665	Customer Information Attachment	7a	6	"STMbnn" or blank
0670	Kerosene Sales from Blocked Pump Gallons	7b(c)	6	N
0680	Sales by Vendors of Undyed Kerosene Cr. Amount	7b(d)	12	N
0685	Undyed Kerosene Use in Certain Buses Gallons	7c(c)	6	N
0695	Undyed Kerosene Use in Certain Buses Cr. Amount	7c(d)	12	N
0705	Vendors of Kerosene for Use of Aviation Reg. No.	8	12	AN
0715	Used in Commercial Aviation Gallons Type 1	8a(c)	6	N
0725	Used in Commercial Aviation Cr. Amount Type 1	8a(d)	12	N
0745	Other Use in Commercial Aviation Gallons Type 2	8b(c)	6	N
0750	Other Use in Commercial Aviation Cr. Amount Type 2	8b(d)	12	N
0755	Nonexempt Use Gallons	8c(c)	6	N

FORM 4136 PAGE 2 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
0757	Nonexempt Use Cr. Amount	8c(d)	12	N
0759	Other Nontaxable Use Type 1	8d(a)	2	Values "01, 09, 10, 11, 13, 14, 15" or blank
0760	Other Nontaxable Use Gallons 1	8d(c)	6	N
0764	Other Nontaxable Use Cr. Amount 1	8d(d)	12	N
0768	Other Nontaxable Use Type 2	8e(a)	2	Values "01, 09, 10, 11, 13, 14, 15" or blank
0770	Other Nontaxable Use Gallons 2	8e(c)	6	N
0775	Other Nontaxable Use Cr. Amount 2	8e(d)	12	N
0780	LUST Tax on Kerosene Foreign Trade Gallons	8f(c)	6	N |
0785	LUST Tax on Kerosene Foreign Trade Cr. Amt	8f(d)	12	N |
	Record Terminus Character		1	Value "#"

FORM 4136 PAGE 4 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0234" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
3890	Record ID		6	"FRMbbb"
3891	Form Number		6	"4136bb"
3892	Page Number		5	"PG04b"
3893	Taxpayer Identification Number		9	N (Primary SSN)
3894	Filler		1	blank
3895	Form Occurrence Number		7	N 0000001
3900	Registered Credit Card Issuers Registration No.	13	12	AN
3920	Diesel Fuel for State or Local Government Gallons	13a(c)	6	N
3940	Diesel Fuel for State or Local Government Cr. Amt	13a(d)	12	N
3960	Kerosene Fuel Sold for State or Local Gov Gallons	13b(c)	6	N
3980	Kerosene Fuel Sold for State or Local Gov Cr. Amt	13b(d)	12	N
4000	Kerosene Use in Aviation - State/ Local Gov Gallons	13c(c)	6	N
4020	Kerosene Use in Aviation - State/ Local Gov Cr. Amt	13c(d)	12	N

FORM 4136 PAGE 4 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
4119	Diesel-Water Fuel Emulsion Nontax. Use Literal	14a(a)	3	"BUS" or blank
4120	Diesel-Water Fuel Emulsion Nontaxable Use Type	14a(a)	2	Values "01, 02, 05, 06, 07, 08, 11, 13, 14, 15" or blank
4140	Diesel-Water Fuel Emulsion Nontaxable Gallons	14a(c)	6	N
4160	Diesel-Water Fuel Emulsion Nontaxable Cr. Amount	14a(d)	12	N
4180	Diesel-Water Exported Gallons	14b(c)	6	N
4200	Diesel-Water Exported Cr. Amount	14b(d)	12	N
4220	Diesel-Water Fuel Emulsion Blending Reg. No.	15	12	AN
@4230	Customer Information Statement	15	6	"STMbnn" or blank
4240	Diesel-Water Fuel Emulsion Blending Gallons	15a(c)	6	N
4260	Diesel-Water Fuel Emulsion Blending Cr. Amount	15a(d)	12	N
4280	Exported Dyed Diesel Fuel Gallons	16a(c)	6	N
4300	Exported Dyed Diesel Fuel Cr. Amount	16a(d)	12	N
4320	Exported Dyed Kerosene Gallons	16b(c)	6	N
4340	Exported Dyed Kerosene Cr. Amount	16b(d)	12	N

FORM 4136 PAGE 4 Credit for Federal Tax Paid on Fuels

Field No.	Identification	Form Ref.	Length	Field Description
4360	Total Income Tax Cr. Amount	17	12	N
	Record Terminus Character		1	Value "#"

FORM 5695 Residential Energy Efficient Property Credits |

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0286" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"5695bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000002
0010	Identifying Number of Taxpayer		9	SSN
0015	Qualified Solar Electric Property	1	12	N
0025	Mulitiply Line 1 by 30%	2	12	N
0035	Smaller Line 2 or 3	4	12	N
0045	Qualified Solar Water Heating Property	5	12	N
0055	Multiply Line 5 by 30%	6	12	N
0065	Smaller of Line 6 or 7	8	12	N

FORM 5695 Residential Energy Efficient Property Credits

Field No.	Identification	Form Ref.	Length	Field Description
0075	Qualified Fuel Cell Property	9	12	N
0085	Multiply Line 9 by 30%	10	12	N
0095	Number of Kilowatts	11	6	R
0105	Kilowatts Capacity of Line 9	11	12	N
0115	Smaller of Line 10 or 11	12	12	N
0125	Credit Carryforward	13	12	N
0135	Add Lines 4, 8, 12 and 13	14	12	N
0145	Tax from Form 1040	15	12	N
0155	Form 1040 Credit & Other Credits	16	12	N
0165	Amount from Form 6251, Line 31	17	12	N
0175	Add Lines 16 and 17	18	12	N
0185	Subtract Line 18 from Line 15	19	12	N

FORM 5695 Residential Energy Efficient Property Credits

Field No.	Identification	Form Ref.	Length	Field Description
0195	Residential Energy Efficient Property Credit	20	12	N
0205	Credit Carryforward	21	12	N
	Record Terminus Character		1	Value "#"

FORM 5884 WORK OPPORTUNITY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0478" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"5884bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0040	Wages Paid Worked At Least 120 But < 400 Hours	1a	12	N
0050	Total Wages Worked 120-400 Hours	1a	12	N
0060	Wages Paid Worked At Least 400 Hours	1b	12	N
0070	Total Wages Worked 400 Hours or More	1b	12	N
0072	Second Year Wages	1c	12	N
0074	Total Second Year Wages	1c	12	N
0080	Sum of Lines 1a, 1b and 1c	2	12	N
@0085	Attach Exception Statement	2	6	"STMbnn" or blank
0090	Work Oppt. Credits from Flow-Through Entities	3	12	N

FORM 5884 WORK OPPORTUNITY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0100	Add Lines 2 and 3	4	12	N
0110	Work Opportunity Credit	5	12	N
0120	Subtract Line 5 from Line 4	6	12	N
0130	Work Opportunity Credit for Current Year	7	12	N
0135	Carryforward of Work Opportunity Credit after 2006	8	12	N
0140	Carryback of Work Opportunity Credit from 2009	9	12	N
0150	Add Lines 6 through 9	10	12	N
0160	Allocation to Patrons	11	12	NO ENTRY
0165	Subtract Line 11 from Line 10	12	12	NO ENTRY
0170	Tax before Credits	13	12	N
0175	Alternative Minimum Tax	14	12	N
0180	Total Tax	15	12	N
0185	Credits from Form 1040	16a	12	N
0195	Foreign Tax Credit	16b	12	N
0200	Credit from Form 8834	16c	12	N
0205	Non-business Alt Motor Vehicle Credit	16d	12	N
0210	Non-business Alt Fuel Refuel Prop Credit	16e	12	N

FORM 5884 WORK OPPORTUNITY CREDIT

Field No.	Identification	Form Ref.	Length	Field Description
0230	Total Credits	16f	12	N
0235	Net Income Tax	17	12	N
0240	Net Regular Tax	18	12	N
0250	Enter 25% of Excess	19	12	N
0260	Subtract Line 19 from Line 17	20	12	N
0265	General Business Credit	21a	12	N
0270	Empowerment Zone & Renewal Community Employment Cr	21b	12	N
0275	Add Lines GBC & EZ & RCE Credit	21c	12	N
0280	Subtract Credits from Tax	22	12	N
0285	Credit for the Current Year	23	12	N
	Record Terminus Character		1	Value "#"

FORM 6251 PAGE 2 Alternative Minimum Tax - Individuals

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0271" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0350	Record ID		6	"FRMbbb"
0351	Form Number		6	"6251bb"
0352	Page Number		5	"PG02b"
0353	Taxpayer Identification Number		9	N (Primary SSN)
0354	Filler		1	blank
0355	Form Occurrence Number		7	N 0000001
0360	Adjusted AMT Income	36	12	N
0370	Amount from Appropriate Worksheet	37	12	N
0380	Unrecaptured Section 1250 Gain	38	12	N
0390	Amount Per Line Instructions	39	12	N
0410	Smaller of Lines 36 or 39	40	12	N
0420	Subtract Line 40 from 36	41	12	N
0430	Multiply Line 41 by .26 or.28 and Subtract $3,500	42	12	N
0470	Filing Status Amount	43	12	N
0480	Amount from Appropriate Worksheet	44	12	N

FORM 6251 PAGE 2 Alternative Minimum Tax - Individuals

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

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"1418" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"6781bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0009	Identifying Number		9	NO ENTRY
@0010	Attached List of Foreign Currency Contracts		6	"STMbnn" or blank
0020	Mixed Straddle Election Box	A	1	"X" or blank
0030	Straddle by Straddle Identification Election Box	B	1	"X" or blank
0040	Mixed Straddle Account Election Box	C	1	"X" or blank
@0050	Statement Required by Regulations	C	6	"STMbnn" or blank
0060	Net Section 1256 Contracts Loss Election Box	D	1	"X" or blank
*0070	Identification of Account - 1	1(a)	46	AN, "STMbnn" or blank
+0080	Loss - 1	1(b)	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
+0090	Gain - 1	1(c)	12	N
0100	Identification of Account - 2	1(a)	46	AN or blank
0110	Loss - 2	1(b)	12	'See 1st Occ.'
0120	Gain - 2	1(c)	12	'See 1st Occ.'
0130	Identification of Account - 3	1(a)	46	'See 2nd Occ.'
0140	Loss - 3	1(b)	12	'See 1st Occ.'
0150	Gain - 3	1(c)	12	'See 1st Occ.'
@0155	List of Transactions	Part I	6	"STMbnn" or blank
0160	Total Loss	2(b)	12	N
0170	Total Gain	2(c)	12	N
0180	Net Gain or Loss	3	12	N
@0190	Form 1099-B Adjustment Schedule	4	6	"STMbnn" or blank
0200	Form 1099-B Adjustments	4(c)	12	N
0210	Net Gain/Loss & Form 1099-B Adjustments	5(c)	12	N
0220	Net Section 1256 Contracts Loss	6(c)	12	N
0235	Combine Lines 5 and 6	7(c)	12	N
0240	Short-Term Capital Gain or Loss	8(c)	12	N
0250	Long-Term Capital Gain or Loss	9(c)	12	N
@0260	Attached Schedule of Straddles and Components	Part II	6	"STMbnn" or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
*0270	Description of Property (Losses) - 1	10(a)	80	AN, "STMbnn" or blank |
+0280	Delivery Date (Losses) - 1	10(b)	8	YYYYMMDD or blank
+0290	Date Close Out or Sold (Losses) - 1	10(c)	8	YYYYMMDD or blank
+0300	Gross Sales Price (Losses) - 1	10(d)	12	N
+0310	Cost or Other Basis (Losses) - 1	10(e)	12	N
*+0320	Losses from Straddles - 1	10(f)	12	N or "STMbnn"
+0330	Unrecognized Gain On Offsetting Positions - 1	10(g)	12	N
+0340	Recognized Losses - 1	10(h)	12	N
0360	Description of Property (Losses) - 2	10(a)	80	AN or blank |
0370	Delivery Date (Losses) - 2	10(b)	8	'See 1st Occ.'
0380	Date Close Out or Sold (Losses) - 2	10(c)	8	'See 1st Occ.'
0390	Gross Sales Price (Losses) - 2	10(d)	12	'See 1st Occ.'
0400	Cost or Other Basis (Losses) - 2	10(e)	12	'See 1st Occ.'
0410	Losses from Straddles - 2	10(f)	12	'See 1st Occ.'
0420	Unrecognized Gain On Offsetting Positions - 2	10(g)	12	'See 1st Occ.'

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

Field No.	Identification	Form Ref.	Length	Field Description
0430	Recognized Losses - 2	10(h)	12	'See 1st Occ.'
@0450	Separate Schedule of Short-Term Losses	11	6	"STMbnn" or blank
0460	Short-Term Portion of Recognized Loss	11a(h)	12	N
0470	Long-Term Portion of Recognized Loss	11b(h)	12	N
*0490	Description of Property (Gains) - 1	12(a)	80	AN, "STMbnn" or blank |
+0500	Entered into Date (Gains) - 1	12(b)	8	YYYYMMDD or blank
+0510	Date Close Out or Sold (Gains) - 1	12(c)	8	YYYYMMDD or blank
+0520	Gross Sales Price (Gains) - 1	12(d)	12	N
+0530	Cost or Other Basis (Gains) - 1	12(e)	12	N
*+0540	Gains - 1	12(f)	12	N or "STMbnn"
0560	Description of Property (Gains) - 2	12(a)	80	AN or blank |
0570	Enter into Date (Gains) - 2	12(b)	8	'See 1st Occ.'
0580	Date Close Out or Sold (Gains) - 2	12(c)	8	'See 1st Occ.'
0590	Gross Sales Price (Gains) - 2	12(d)	12	'See 1st Occ.'
0600	Cost or Other Basis (Gains) - 2	12(e)	12	'See 1st Occ.'
0610	Gains for Entire Year - 2	12(f)	12	'See 1st Occ.'
@0630	Separate Schedule of Short-Term Gains	13	6	"STMbnn" or blank

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

Field No.	Identification	Form Ref.	Length	Field Description
0640	Short-Term Portion of Gains - 1	13a(f)	12	N
0650	Long-Term Portion of Gains - 2	13b(f)	12	N
*0670	Description of Property (Unrecognized Gains) - 1	14(a)	80	AN, "STMbnn" or blank |
+0680	Date Acquired (Unrecognized Gains) - 1	14(b)	8	YYYYMMDD or blank
+0690	Fair Market Value on Last Business Day of TY - 1	14(c)	12	N
+0700	Cost or Other Basis As Adjusted - 1	14(d)	12	N
+0710	Unrecognized Gain - 1	14(e)	12	N
0720	Description of Property (Unrecognized Gains) - 2	14(a)	80	AN or blank |
0730	Date Acquired (Unrecognized Gains) - 2	14(b)	8	'See 1st Occ.'
0740	Fair Market Value on Last Business Day of TY - 2	14(c)	12	'See 1st Occ.'
0750	Cost or Other Basis As Adjusted - 2	14(d)	12	'See 1st Occ.'
0760	Unrecognized Gain - 2	14(e)	12	'See 1st Occ.'
0770	Description of Property (Unrecognized Gains) - 3	14(a)	80	'See 2nd Occ.' |

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

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

FORM 8396 Mortgage Interest Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0469" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8396bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Name Line		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0020	SSN		9	N
0030	Street Address		35	AN Allowable special characters are space, slash, hyphen and Literal "NONE"
0040	City		22	A Allowable special character is space.
0050	State Abbreviation		2	A (Standard Postal State Abbreviations)
0060	Zip Code		12	N (Left-justified)
0062	Name of Issuer of Mortgage Credit Certificate		35	AN
0064	Mortgage Credit Certificate Number		22	AN
0066	Issue Date		8	DT

FORM 8396 Mortgage Interest Credit

Field No.	Identification	Form Ref.	Length	Field Description	
0070	Certified Mortgage Interest Paid	1	12	N	
0080	Certificate Credit Rate	2	6	R	
0090	Mortgage Interest Offset	3	12	N	
0100	Three-Year Previous Carryforward Credit	4	12	N	
0110	Two-Year Previous Carryforward Credit	5	12	N	
0120	Prior Year Carryforward Credit	6	12	N	
0130	Total Previous Carryforward Credit I	7	12	N	
0140	Total Taxes Before Credit	8	12	N	
0151	Total Credits from F1040/F1040NR	9	12	N	|
0160	Tax Less Credits	10	12	N	
0162	Amount from F6251, Line 13	11	12	N	|
0164	Subtract Line 11 from Line 10	12	12	N	|
0170	Current Year Mortgage Interest Credit	13	12	N	|
0180	Interest Offset/ Oldest Carryforward Credit Combine	14	12	N	|
0190	Total Previous Carryforward Credit II	15	12	N	|

FORM 8396 Mortgage Interest Credit

Field No.	Identification	Form Ref.	Length	Field Description
0200	Previous Carryforward Credit Offset	16	12	N
0210	Tentative Two-Year Carryforward Credit	17	12	N
0220	Next Year's Two-Year Carryforward Credit	18	12	N
0230	Tentative Three-Year Carryforward Credit	19	12	N
0240	Next Year's Three-Year Carryforward Credit	20	12	N
0250	Next Year's Prior Year Carryforward Credit	21	12	N
	Record Terminus Character		1	Value "#"

FORM 8396 Mortgage Interest Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0469" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8396bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Name Line		35	AN Taxpayer's name allowable special characters are: space, less-than (<), hyphen (-) and ampersand (&).
0020	SSN		9	N
0030	Street Address		35	AN Allowable special characters are space, slash, hyphen and Literal "NONE"
0040	City		22	A Allowable special character is space.
0050	State Abbreviation		2	A (Standard Postal State Abbreviations)
0060	Zip Code		12	N (Left-justified)
0062	Name of Issuer of Mortgage Credit Certificate		35	AN
0064	Mortgage Credit Certificate Number		22	AN
0066	Issue Date		8	DT

FORM 8396 Mortgage Interest Credit

Field No.	Identification	Form Ref.	Length	Field Description	
0070	Certified Mortgage Interest Paid	1	12	N	
0080	Certificate Credit Rate	2	6	R	
0090	Mortgage Interest Offset	3	12	N	
0100	Three-Year Previous Carryforward Credit	4	12	N	
0110	Two-Year Previous Carryforward Credit	5	12	N	
0120	Prior Year Carryforward Credit	6	12	N	
0130	Total Previous Carryforward Credit I	7	12	N	
0140	Total Taxes Before Credit	8	12	N	
0151	Total Credits from F1040/F1040NR	9	12	N	|
0160	Tax Less Credits	10	12	N	
0162	Amount from F6251, Line 13	11	12	N	|
0164	Subtract Line 11 from Line 10	12	12	N	|
0170	Current Year Mortgage Interest Credit	13	12	N	|
0180	Interest Offset/ Oldest Carryforward Credit Combine	14	12	N	|
0190	Total Previous Carryforward Credit II	15	12	N	|

FORM 8396 Mortgage Interest Credit

Field No.	Identification	Form Ref.	Length	Field Description
0200	Previous Carryforward Credit Offset	16	12	N
0210	Tentative Two-Year Carryforward Credit	17	12	N
0220	Next Year's Two-Year Carryforward Credit	18	12	N
0230	Tentative Three-Year Carryforward Credit	19	12	N
0240	Next Year's Three-Year Carryforward Credit	20	12	N
0250	Next Year's Prior Year Carryforward Credit	21	12	N
	Record Terminus Character		1	Value "#"

FORM 8801 PAGE 1 Credit for Prior Year Minimum Tax

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0392" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8801bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Reserved		9	Blank
0020	Net Minimum Tax Taxable Income (Loss)	1	12	N
0030	Net Minimum Tax Adjustments	2	12	N
0040	Minimum Tax Credit Net Operating Loss Deduction	3	12	N
0050	Combine Lines 1, 2, and 3	4	12	N
0060	Net Minimum Tax Exemption Amount	5	12	N
0070	Net Minimum Tax Phase-Out	6	12	N
0080	Line 4 Minus Line 6	7	12	N
0090	Multiply Line 7 by 25% (.25)	8	12	N
0100	Line 5 Minus Line 8	9	12	N

FORM 8801 PAGE 1 Credit for Prior Year Minimum Tax

Field No.	Identification	Form Ref.	Length	Field Description
0110	Line 4 Minus Line 9	10	12	N
0120	Multiply Line 10 by 26% or by 28%	11	12	N
0130	Minimum Tax Foreign Tax Credit on Exclusion Items	12	12	N
0140	Tentative Minimum Tax on Exclusion Items	13	12	N
0150	Applicable Return Tax	14	12	N
0160	Net Minimum Tax on Exclusion Items	15	12	N
0170	Alternative Minimum Tax	16	12	N
0180	Net Minimum Tax on Exclusion Items	17	12	N
0190	Net Alternative Minimum Tax	18	12	N
0200	Previous Year Credit Carryforward	19	12	N |
0210	Total of PY Unallowed Vehicle Credits	20	12	N
0220	Total Tax Credits	21	12	N
0230	CY Regular Tax Liability Minus Allowable Credit	22	12	N
0240	Tentative Minimum Tax	23	12	N
0250	Net Regular Income Tax Liability	24	12	N
0260	Current Year Nonrefundable Credit	25	12	N

FORM 8801 PAGE 1 Credit for Prior Year Minimum Tax

Field No.	Identification	Form Ref.	Length	Field Description
0265	Min Tax Cr CF No Box	26	1	"X" or blank
0268	Min Tax Cr CF Yes Box	26	1	"X" or blank
0271	Amount of C/F	26	12	N
0275	Current Yr Refundable Cr No Box	27	1	"X" or blank
0278	Current Yr Refundable Cr Yes Box	27	1	"X" or blank
0279	Current Year Refundable Credit	27	12	N
0280	Credit C/F Amount	28	12	N
	Record Terminus Character		1	Value "#"

FORM 8801 PAGE 3 Credit for Prior Year Minimum Tax

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0236" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0700	Record ID		6	"FRMbbb"
0701	Form Number		6	"8801bb"
0702	Page Number		5	"PG03b"
0703	Taxpayer Identification Number		9	N (Primary SSN)
0704	Filler		1	blank
0705	Form Occurrence Number		7	N 0000001
0710	Amount from Line 21	49	12	N
0720	Amount from 2006 Form 8801, Lines 18 and 20	50	12	N
0730	Amount from 2007 Form 8801, Lines 18 and 20	51	12	N
0740	Amount from 2008 Form 8801, Lines 18 and 20	52	12	N
0750	Add Lines 50 through 52	53	12	N
0760	Subtract Line 53 from Line 49	54	12	N
0770	Enter Applicable Amount per Line Instructions	55	12	N
0773	Amount from Prior Year Form 8801, Line 55	56	12	N

FORM 8801 PAGE 3 Credit for Prior Year Minimum Tax

Field No.	Identification	Form Ref.	Length	Field Description
0774	Larger of Line 55 or Line 56	57	12	N
0775	Smaller of Line 54 or Line 57	58	12	N
0780	Amt from F1040 Line 38 or F1040NR Line 36	59	12	N
0785	Amount per Filing Status No Box	60	1	"X" or blank
0790	Amount per Filing Status Yes Box	60	1	"X" or blank
0795	If Yes, enter Filing Status Amount	60	12	N
0800	Subtract Line 60 from Line 59	61	12	N
0805	Is Line 61 greater than 122500 (MFS 61250) Yes Box	62	1	"X" or blank
0810	Is Line 61 greater than 122500 (MFS 61250) No Box	62	1	"X" or blank
0815	If No, Divide Line 61 by Applicable Amount	62	3	N
0820	Multiply Line 62 by 2%	63	6	R
0830	Multiply Line 58 by line 63	64	12	N
0840	Subtract Line 64 from Line 58	65	12	N
	Record Terminus Character		1	Value "#"

FORM 8812 Additional Child Tax Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0215" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8812bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0008	Amount from Line 1 of Child Tax Credit Worksheet	1	12	N
0012	Child Tax Credit	2	12	N
0016	Net Amount From Line 1 of Worksheet	3	12	N
0021	Earned Income	4a	12	N
0023	Nontaxable Combat Pay	4b	12	N
0025	Total Taxable Earned Income > $12,050 - No Box	5	1	"X" or blank |
0035	Total Taxable Earned Income > $12,050 - Yes Box	5	1	"X" or blank |
0038	Net Total Earned Income	5	12	N
0045	15% of Net Total Earned Income	6	12	N

FORM 8812 Additional Child Tax Credit

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

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0357" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8814bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000010
0010	Child Name	A	25	AN (first name, space middle initial, less-than (<), last name)
0015	Child Name Control	A	4	First 4 significant characters of Child's Last Name (see 1040 seq# 050, Primary Name Control)
0020	Child SSN	B	9	N
0030	Multiple F8814 Indicator	C	1	"X" or blank
*0040	Tax Exempt Literal	1a	19	"TAX-EXEMPTbINTEREST", "STMbnn" or blank
+0050	Tax Exempt Amount	1a	12	N
*0060	Nominee Dist. Literal 1	1a	6	"ND", "STMbnn" or blank
+0070	Nominee Dist. Amount 1	1a	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
*0080	Non-Taxable Literal	1a	16	"ACCRUEDbINTEREST", "ABPbADJUSTMENT", "OIDbADJUSTMENT", "STMbnn" or blank
+0090	Non-Taxable Amount	1a	12	N
0100	Child Taxable Interest Income	1a	12	N
0110	Child Tax-Exempt Interest Income	1b	12	N
0120	Nominee Dist. Literal 2	2a	2	"ND" or blank
0130	Nominee Dist. Amount 2	2a	12	N
0135	Child Ordinary Dividends	2a	12	N
0138	Qualified Dividends Amt	2b	12	N
0141	Nominee Dist. Literal 3	3	2	"ND" or blank
0146	Nominee Dist. Amount 3	3	12	N
0151	Child Capital Gain Distributions	3	12	N
0170	Child Taxable Unearned Income	4	12	N
0200	Subtract Line 5 from Line 4	6	12	N
0215	Divide Line 2b by Line 4	7	6	R
0225	Divide Line 3 by Line 4	8	6	R
0235	Multiply Line 6 by Line 7	9	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
0245	Multiply Line 6 by Line 8	10	12	N
0255	Add Lines 9 and 10	11	12	N
0265	Form 1040 Other Income	12	12	N
0275	Tax Amount Basis	14	12	N
0280	Amount on Line 14 Less Than $900 - No Box	15	1	"X" or blank |
0285	Amount on Line 14 Less Than $900 - Yes Box	15	1	"X" or blank |
0295	Form 8814 Tax	15	12	N
	Record Terminus Character		1	Value "#"

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

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0547" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8815bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
*0010	Eligible Enrollee Name 1	1(a)1	25	AN (first name, space, middle initial, less than (<), last name) or "STMbnn"
+0020	Eligible Institution Name 1	1(b)1	30	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), plus (+) blank and literal "EDbIRA" or "QSTP"
*+0030	Eligible Institution Address 1	1(b)1	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE" or "STMbnn".
+0040	Eligible Institution City/ State/Zip code 1	1(b)1	30	AN, Allowable special characters are: hyphen (-), comma (,) and blank
0050	Eligible Enrollee Name 2	1(a)2	25	AN (first name, space, middle initial, less than (<), last name)

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

Field No.	Identification	Form Ref.	Length	Field Description
0060	Eligible Institution Name 2	1(b)2	30	'See 1st Occ.'
0070	Eligible Institution Address 2	1(b)2	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0080	Eligible Institution City/ State/Zip code 2	1(b)2	30	'See 1st Occ.'
0090	Eligible Enrollee Name 3	1(a)3	25	AN (first name, space, middle initial, less than (<), last name)
0100	Eligible Institution Name 3	1(b)3	30	'See 1st Occ.'
0110	Eligible Institution Address 3	1(b)3	35	AN, Allowable special characters are: ampersand (&), hyphen (-), slash (/), comma (,), percent (%) and literal "NONE"
0120	Eligible Institution City/ State/Zip code 3	1(b)3	30	'See 1st Occ.'
0170	Education Expenses	2	12	N
0180	Nontaxable Benefits	3	12	N
0190	Taxable Expenses	4	12	N
0200	Total Bonds Proceeds	5	12	N
0210	Interest	6	12	N
0220	Taxable Expenses/ Bonds Proceeds Rati	7	6	R
0230	Tentative Bond Interest	8	12	N
0240	Modified AGI	9	12	N

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

Field No.	Identification	Form Ref.	Length	Field Description
0250	Allowable Write-In Amount	10	12	N, 67,100 or 100,650 |
0260	Excess AGI	11	12	N
0270	Excess AGI Ratio	12	6	R
0280	Excludable Bond Interest Offset	13	12	N
0290	Excludable Savings Bond Interest	14	12	N
	Record Terminus Character		1	Value "#"

FORM 8834 Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0160" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8834bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0220	Passive Activity Credits Allowed	1	12	N
0240	Regular Tax before Credits	2	12	N
0265	Credits from Form 1040	3a	12	N
0275	Foreign Tax Credit	3b	12	N
0350	Total Credits	3c	12	N
0360	Net Regular Tax	4	12	N
0370	Tentative Minimum Tax	5	12	N
0380	Excess of Net Tax over Tentative Minimum Tax	6	12	N

FORM 8834 Qualified Electric Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
0390	Qualified Electric Vehicle Credit	7	12	N
	Record Terminus Character		1	Value "#"

FORM 8835 PAGE 1 Renewable Electricity, Refined Coal, and Indian...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0552" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8835bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0015	Fiscal Year Filer Literal	A-1	2	NO ENTRY
0020	Kilowatt Hours Produced and Sold	A-1	12	N
0030	Total Kilowatt Hours Produced and Sold	A-1	12	N
0035	Attach Fiscal Year Computation	A-1	6	NO ENTRY
0040	Phaseout Adjustment	A-2	12	N
0045	Phaseout Adjustment Rate	A-2	6	R
0050	Total Phaseout Adjustment	A-2	12	N
0055	Attach Fiscal Year Computation	A-2	6	NO ENTRY
0130	Credit before Reduction	A-3	12	N

FORM 8835 PAGE 1 Renewable Electricity, Refined Coal, and Indian...

Field No.	Identification	Form Ref.	Length	Field Description
0140	Total of Government Grants	A-4	12	N
0150	Total of Additions to the Capital Account	A-5	12	N
0160	Rate (Grants divided by Additions)	A-6	6	R
0170	Reduction Amount (Credit times Rate)	A-7	12	N
0180	Credit after Reduction (Credit minus Reduction)	A-8	12	N
0185	Renewable Cr from Part., Corps, Estates, Trusts	A-9	12	N
0205	Add Lines 8 and 9	A-10	12	N
0210	Allocated to Beneficiaries or Patrons	A-11	12	NO ENTRY
0220	Estate, Trust, Coop Current Year Credit	A-12	12	NO ENTRY
0520	Kilowatt Hours Produced and Sold B1	B-1	12	N
0530	Total Kilowatt Hours Produced and Sold B1	B-1	12	N
0560	Kilowatt Hours Produced and Sold B2	B-2	12	N
0570	Total Kilowatt Hours Produced and Sold B2	B-2	12	N
0580	Total of Previous Two Lines	B-3	12	N

FORM 8835 PAGE 1 Renewable Electricity, Refined Coal, and Indian...

Field No.	Identification	Form Ref.	Length	Field Description
0590	Phaseout Adjustment B	B-4	12	N
0600	Phaseout Adjustment Rate B	B-4	6	R
0610	Total Phaseout Adjustment B	B-4	12	N
0620	Total Kilowatt Hours minus Phaseout Adjustments	B-5	12	N
0900	Tons Produced and Sold	B-6	12	N
0910	Total Tons Produced and Sold	B-6	12	N
0920	Coal Phaseout Adjustment	B-7	12	N
0930	Coal Phaseout Adjustment Rate	B-7	6	R
0940	Total Coal Phaseout Adjustment	B-7	12	N
0950	Total Tons minus Total Phaseout Adjustment	B-8	12	N
0954	Indian Coal Tons Produced and Sold	B-9	12	N
0957	Total Indian Coal Tons Produced and Sold	B-9	12	N
0960	Credit before Reduction B	B-10	12	N
1000	Total of Government Grants B	B-11	12	N
1010	Total of Additions	B-12	12	N

FORM 8835 PAGE 1 Renewable Electricity, Refined Coal, and Indian...

Field No.	Identification	Form Ref.	Length	Field Description
1020	Rate B (Grants divided by Additions)	B-13	6	R
1030	Additions times Lesser of 1/2 or Rate B	B-14	12	N
1040	Credit before Reduction B minus Previous Line	B-15	12	N
1050	Section B Credits from Pass-Through Entities	B-16	12	N |
1060	Form 1041 Portion Amount	B-16	12	NO ENTRY |
1070	Total of Lines 15 and 16	B-17	12	N |
1080	Amount of Previous Line from Passive Activities	B-18	12	N |
1090	Line 18 minus Line 17	B-19	12	N |
	Record Terminus Character		1	Value "#"

FORM 8835 PAGE 2 Renewable Electricity, Refined Coal, and Indian...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0367" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
1181	Record ID		6	"FRMbbb"
1182	Form Number		6	"8835bb"
1183	Page Number		5	"PG02b"
1184	Taxpayer Identification Number		9	N (Primary SSN)
1185	Filler		1	blank
1186	Form Occurrence Number		7	N 0000001
1240	Passive Activity Credit Allowed	B-20	12	N
1245	Carryforward of Credit	B-21	12	N
1250	Carryback	B-22	12	NO ENTRY
1255	Form 1041 Amount	B-23	12	NO ENTRY
1260	Section B Current Year Credit	B-23	12	N
1270	Allocated to Beneficiaries or Patrons	B-24	12	NO ENTRY
1280	Estate, Trust, Coop Current Year Credit	B-25	12	NO ENTRY

FORM 8835 PAGE 2 Renewable Electricity, Refined Coal, and Indian...

Field No.	Identification	Form Ref.	Length	Field Description
1300	Regular Tax before Credits	B-26	12	N
1310	Alternative Minimum Tax	B-27	12	N
1320	Regular Tax plus Alternative Minimum Tax	B-28	12	N
1330	Credits from Form 1040	B-29a	12	N
1340	Foreign Tax Credit	B-29b	12	N
1350	Credits from Forms 5735 and 8834	B-29c	12	N
1360	Non-business Alt Motor Vehicle Credit	B-29d	12	N
1370	Non-business Alt Fuel Refuel Vehicle Prop Credit	B-29e	12	N
1380	Total Credits	B-29f	12	N
1390	Net Income Tax	B-30	12	N
1400	Net Regular Tax	B-31	12	N
1410	Enter 25% of Excess	B-32	12	N
1420	Net Income Tax minus 25% Excess	B-33	12	N
1430	General Business Credit	B-34a	12	N
1432	Empowered Zone & Renewal Community Employment Cr	B-34b	12	N
1434	Work Opportunity Credit	B-34c	12	N
1436	Alcohol Fuels Credit	B-34d	12	N
1438	Total Credits	B-34e	12	N

FORM 8835 PAGE 2 Renewable Electricity, Refined Coal, and Indian...

Field No.	Identification	Form Ref.	Length	Field Description
1440	Subtract Line 34e from Line 33	B-35	12	N
1450	Credit Allowed for Current Year	B-36	12	N
	Record Terminus Character		1	Value "#"

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0397" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8839bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001 - 0000003
0010	Eligible Child First Name - 1	1a	10	AN (first name)
0020	Eligible Child Last Name - 1	1a	15	AN (last name)
0030	Eligible Child Name Control - 1		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0040	Year of Birth - 1	1b	4	DT
0049	Disabled Over 18 Box - 1	1c	1	"X" or blank
0060	Special Needs Box - 1	1d	1	"X" or blank
0070	Foreign Child Box - 1	1e	1	"X" or blank
0080	Identifying Number Child - 1	1f	9	N

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0090	Eligible Child First Name - 2	1a	10	AN (first name) or blank
0100	Eligible Child Last Name - 2	1a	15	AN (last name) or blank
0110	Eligible Child Name Control - 2		4	First 4 significant characters of child's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0120	Year of Birth - 2	1b	4	DT or blank
0129	Disabled Over 18 Box - 2	1c	1	'See 1st Occ.'
0140	Special Needs Box - 2	1d	1	'See 1st Occ.'
0150	Foreign Child Box - 2	1e	1	'See 1st Occ.'
0160	Identifying Number Child - 2	1f	9	N or blank
0170	Allowed Tax Credit Child - 1	2	12	N | ($11,650 Maximum Credit)
0171	Previous Year Form 8839 No Box - 1	3	1	"X" or blank
0173	Previous Year Form 8839 Yes Box - 1	3	1	"X" or blank
0174	Previous Year Form 8839 - 1	3	12	N
0177	Subtract Line 3 From Line 2 - 1	4	12	N
0180	Total Qualified Adoption Expenses Child - 1	5	12	N

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0190	Smaller of All. Credit or Qual. Expenses Child - 1	6	12	N
0200	Allowed Tax Credit Child - 2	2	12	N ($11,650 Maximum Credit) |
0201	Previous Year Form 8839 No Box - 2	3	1	"X" or blank
0203	Previous Year Form 8839 Yes Box - 2	3	1	"X" or blank
0204	Previous Year Form 8839 - 2	3	12	N
0207	Subtract Line 3 From Line 2 - 2	4	12	N
0210	Total Qualified Adoption Expenses Child - 2	5	12	N
0220	Smaller of All. Credit or Qual. Expenses Child - 2	6	12	N
0230	Total of Amounts on Line 6	7	12	N
0240	Modified AGI	8	12	N
0250	Modified AGI minus $174,730	9	12	N or blank |
0255	More Than $174,730 No Box	9	1	"X" or blank |
0257	More Than $174,730 Yes Box	9	1	"X" or blank |
0260	Line 9 divided by 40,000	10	6	R
0270	Multiply Line 7 By Line 10	11	12	N
0280	Subtract Line 11 From Line 7	12	12	N

FORM 8839 PAGE 1 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0284	Carryforward of Adoption Credit to Current Year	13	12	N
0289	Add Lines 12 and 13	14	12	N
0291	Total Tax Before Credits & Other Taxes	15	12	N
0293	Total of Specified Credits	16	12	N
0295	Subtract Line 16 From Line 15	17	12	N
0297	Adoption Credit	18	12	N
	Record Terminus Character		1	Value "#"

FORM 8839 PAGE 2 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0293" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0300	Record ID		6	"FRMbbb"
0301	Form Number		6	"8839bb"
0302	Page Number		5	"PG02b"
0303	Taxpayer Identification Number		9	N (Primary SSN)
0304	Filler		1	blank
0305	Form Occurrence Number		7	N 0000001 - 0000003
0310	Allowed Tax Credit Child - 1	19	12	N | ($11,650 Maximum Credit)
0311	Prev Yr Employer-Provided Benefits No Box - 1	20	1	"X" or blank
0313	Prev Yr Employer-Provided Benefits Yes Box - 1	20	1	"X" or blank
0314	Prev Yr Employer-Provided Adoption Benefits - 1	20	12	N
0317	Subtract Line 20 From Line 19 - 1	21	12	N
0320	Employer Provided Adoption Benefits Child - 1	22	12	N
0323	PYAB Literal from Exclusion Worksheet - 1	22	4	"PYAB" or blank
0326	PYAB Amount from Exclusion Worksheet - 1	22	12	N

FORM 8839 PAGE 2 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0330	Allowed Tax Credit Child - 2	19	12	N | ($11,650 Maximum Credit)
0331	Prev Yr Employer-Provided Benefits No Box - 2	20	1	"X" or blank
0333	Prev Yr Employer-Provided Benefits Yes Box - 2	20	1	"X" or blank
0334	Prev Yr Employer-Provided Adoption Benefits - 2	20	12	N
0337	Subtract Line 20 From Line 19 - 2	21	12	N
0340	Employer Provided Adoption Benefits Child - 2	22	12	N
0343	PYAB Literal from Exclusion Worksheet - 2	22	4	"PYAB" or blank
0346	PYAB Amount from Exclusion Worksheet - 2	22	12	N
0350	Total of Employer Provided Adoption Benefits	23	12	N
0360	Smaller of All. Tax Credit or Adoption Benefits 1	24	12	N
0370	Smaller of All. Tax Credit or Adoption Benefits 2	24	12	N
0380	Tot. of Smaller of All. Tax Credit or Adop. Ben.	25	12	N
0390	Modified AGI	26	12	N
0393	Modified AGI > $174,730 No Box	27	1	"X" or blank |

FORM 8839 PAGE 2 Qualified Adoption Expenses

Field No.	Identification	Form Ref.	Length	Field Description
0395	Modified AGI > $174,730 Yes Box	27	1	"X" or blank |
0400	Modified AGI minus $174,730	27	12	N or blank |
0410	Line 27 Divided by 40,000	28	6	R
0420	Multiply Line 25 By Line 28	29	12	N
0440	Excluded Benefits	30	12	N
0442	Is Line 30 more than Line 23 "No" Box	31	1	"X" or blank
0445	Is line 30 more than Line 23 "Yes" Box	31	1	"X" or blank
0450	Taxable Benefits	31	12	N
	Record Terminus Character		1	Value "#"

FORM 8853 PAGE 2 — Archer MSAs & Long-Term Care Insurance Contracts

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0260" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0280	Record ID		6	"FRMbbb"
0281	Form Number		6	"8853bb"
0282	Page Number		5	"PG02b"
0283	Taxpayer Identification Number		9	N (Primary SSN)
0284	Filler		1	blank
0285	Form Occurrence Number		7	N 0000001
0288	Policyholder Name		35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
0289	Policyholder SSN		9	N
0290	More Than One Section C Box	Section C	1	No Entry
0295	Insured Name Control		4	First 4 significant characters of the insured last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0300	Name of Insured	16a	35	AN, Allowable Special Characters are space, less-than (<), hyphen (-) and ampersand (&)
0310	Insured SSN	16b	9	N
0320	Payments or Death Benefits - Yes	17	1	"X" or blank

FORM 8853 PAGE 2 Archer MSAs & Long-Term Care Insurance Contracts

Field No.	Identification	Form Ref.	Length	Field Description
0330	Payments or Death Benefits - No	17	1	"X" or blank
0340	Insured Terminally Ill - Yes	18	1	"X" or blank
0350	Insured Terminally Ill - No	18	1	"X" or blank
0360	Gross LTC Payment Amounts	19	12	N
0370	Qualified LTC Insurance Contract Amount	20	12	N
0380	Accelerated Death Benefits Received	21	12	N
0390	Qual LTC Insur Contract & Acc Death Benefit Totals	22	12	N
0400	Multiply $270 By Number of Days of LTC Period	23	12	N |
0410	Qualified LTC Service Incurred Costs	24	12	N
0420	Larger of Line 23 or Line 24	25	12	N
0430	Total Reimbursements Received	26	12	N
0440	Per Diem Limitation	27	12	N
0450	Taxable Payments	28	12	N
	Record Terminus Character		1	Value "#"

FORM 8859 DC First-Time Homebuyer Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0148" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8859bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	SSN		9	N
0170	Prior Year Carryforward Credit	1	12	N
0180	Tax from Form 1040	2	12	N
0190	Additional Credit Amounts	3	12	N
0200	Tax minus Credits	4	12	N
0210	ALT Min Tax LN 31	5	12	N
0220	Subtract Line 5 from Line 4	6	12	N

FORM 8859 DC First-Time Homebuyer Credit

Field No.	Identification	Form Ref.	Length	Field Description
0230	Credit Allowed for Current Year	7	12	N
0240	Credit Carryforward to Next Year	8	12	N
	Record Terminus Character		1	Value "#"

FORM 8863 Education Credits (Hope and Lifetime...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0649" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8863bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
*0010	Student's First Name - 1	1a	10	AN, "STMbnn" or blank
+0020	Student's Last Name - 1	1a	15	AN (last name) or blank
+0030	Student's Name Control - 1	1a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
+0035	Student's SSN - 1	1b	9	N or blank
*+0040	Qualified Expenses Paid in Current Tax Year - 1	1c	12	N or "STMbnn"
+0050	Smaller of Exp Paid in Current TY or $1,200 - 1	1d	12	N
+0060	Add Columns c and d	1e	12	N
+0070	Enter 1/2 of the Amt in Column e - 1	1f	12	N

FORM 8863 Education Credits (Hope and Lifetime...

Field No.	Identification	Form Ref.	Length	Field Description
0080	Student's First Name - 2	1a	10	'See 1st Occ.'
0090	Student's Last Name - 2	1a	15	'See 1st Occ.'
0100	Student's Name Control - 2	1a	4	'See 1st Occ.'
0105	Student's SSN - 2	1b	9	'See 1st Occ.'
0110	Qualified Expenses Paid in Current Tax Year - 2	1c	12	N
0120	Smaller of Exp Paid in Current TY or $1,200 - 2	1d	12	N |
0130	Add Columns c and d	1e	12	N
0140	Enter 1/2 of the Amt in Column e - 2	1f	12	N
0150	Student's First Name - 3	1a	10	'See 1st Occ.'
0160	Student's Last Name - 3	1a	15	'See 1st Occ.'
0170	Student's Name Control - 3	1a	4	'See 1st Occ.'
0175	Student's SSN - 3	1b	9	'See 1st Occ.'
0180	Qualified Expenses Paid in Current Tax Year - 3	1c	12	N
0190	Smaller of Exp Paid in Current TY or $1,200 - 3	1d	12	N |
0200	Add Columns c and d	1e	12	N
0210	Enter 1/2 of the Amt in Column e - 3	1f	12	N
0240	Tentative Hope Credit	2	12	N

FORM 8863 Education Credits (Hope and Lifetime...

Field No.	Identification	Form Ref.	Length	Field Description
*0250	Student's First Name - 1	3a	10	AN, "STMbnn" or blank
+0260	Student's Last Name - 1	3a	15	AN (last name) or blank
+0270	Student's Name Control - 1	3a	4	First 4 significant characters of student's last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions) or blank
+0275	Student's SSN - 1	3b	9	N or blank
+0280	Qualified Expenses - 1	3c	12	N
0290	Student's First Name - 2	3a	10	'See 1st Occ.'
0300	Student's Last Name - 2	3a	15	'See 1st Occ.'
0310	Student's Name Control - 2	3a	4	'See 1st Occ.'
0315	Student's SSN - 2	3b	9	'See 1st Occ.'
0320	Qualified Expenses - 2	3c	12	'See 1st Occ.'
0330	Student's First Name - 3	3a	10	'See 1st Occ.'
0340	Student's Last Name - 3	3a	15	'See 1st Occ.'
0350	Student's Name Control - 3	3a	4	'See 1st Occ.'
0355	Student's SSN - 3	3b	9	'See 1st Occ.'
0360	Qualified Expenses - 3	3c	12	'See 1st Occ.'
0450	Total Qualified Expenses	4	12	N

FORM 8863 Education Credits (Hope and Lifetime...

Field No.	Identification	Form Ref.	Length	Field Description	
0460	Smaller of Line 4 or $10,000	5	12	N	
0470	Tentative Lifetime Learning Credit	6	12	N	
0480	Tentative Education Credits	7	12	N	
0490	Enter $58,000 ($116,000 if Married Filing Jointly)	8	12	N	|
0500	Modified AGI from 1040 or 1040A	9	12	N	
0510	Subtract Lines 10 from 9	10	12	N	
0515	Enter $10,000 ($20,000 if Married Filing Jointly)	11	12	N	
0520	Divide Line 11 by $10,000 (by $20,000 if Married)	12	6	R	
0529	Multiply Line 7 by Line 12	13	12	N	
0540	Tax from 1040 or 1040A (minus AMT on 1040A)	14	12	N	|
0550	Total 1040/1040A other credits	15	12	N	
0552	Enter the Initial Minimum Tax Amount	16	12	N	|
0554	Add Lines 15 and 16	17	12	N	|
0560	Subtract Line 17 from Line 14	18	12	N	|
0590	Education Credits	19	12	N	|

FORM 8863 Education Credits (Hope and Lifetime...

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

FORM 8880 Credit for Qualified Retirement Savings Contr ...

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0277" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8880bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Primary T/P Roth IRA for 2008	1a	12	N |
0020	Secondary T/P Roth IRA for 2008	1b	12	N |
0030	Primary T/P Contributions	2a	12	N
0040	Secondary T/P Contributions	2b	12	N
0050	Add Lines 1 and 2 Column (a)	3a	12	N
0060	Add Lines 1 and 2 Column (b)	3b	12	N
0070	Primary T/P Taxable Distributions	4a	12	N
0080	Secondary T/P Taxable Distributions	4b	12	N
0090	Subtract Line 4 from 3 Column (a)	5a	12	N

FORM 8880 Credit for Qualified Retirement Savings Contr ...

Field No.	Identification	Form Ref.	Length	Field Description
0100	Subtract Line 4 from 3 Column (b)	5b	12	N
0110	Primary T/P Smaller of line 5 or $2000	6a	12	N
0120	Secondary T/P Smaller of line 5 or $2000	6b	12	N
0130	Total line 6a and 6b	7	12	N
0140	Adjusted Gross Income From 1040/ 1040A	8	12	N
0150	Decimal Amount	9	6	N
0160	Multiply line 7 by line 9	10	12	N
0170	Tax from 1040/1040A	11	12	N
0180	Credits from 1040/ 1040A	12	12	N
0190	Subtract line 12 from line 11	13	12	N
0200	Credit for Qualified Retirement Savings	14	12	N
	Record Terminus Character		1	Value "#"

FORM 8885 Health Insurance Credit for Eligible Recipients

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0112" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8885bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	0000001 - 0000002
0020	SSN of Recipient		9	N
0035	January Box	1	1	"X" or blank
0045	February Box	1	1	"X" or blank
0055	March Box	1	1	"X" or blank
0065	April Box	1	1	"X" or blank
0075	May Box	1	1	"X" or blank
0085	June Box	1	1	"X" or blank
0095	July Box	1	1	"X" or blank
0105	August Box	1	1	"X" or blank
0115	September Box	1	1	"X" or blank
0125	October Box	1	1	"X" or blank
0135	November Box	1	1	"X" or blank
0145	December Box	1	1	"X" or blank
0190	Amount Paid for Health Insurance	2	12	N

FORM 8885 Health Insurance Credit for Eligible Recipients

Field No.	Identification	Form Ref.	Length	Field Description
0200	Total MSA & Health Savings Account Distributions	3	12	N
0210	Amount Paid Minus MSA & NEG	4	12	N
0250	Health Coverage Tax Credit	5	12	N
	Record Terminus Character		1	Value "#"

FORM 8889 PAGE 2 Health Savings Accounts (HSAs)

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0103" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0205	Record ID		6	"FRMbbb"
0206	Form Number		6	"8889bb"
0207	Page Number		5	"PG02b"
0208	Taxpayer Identification Number		9	N (Primary SSN)
0209	Filler		1	blank
0210	Form Occurrence Number		7	N 0000001 - 0000002
0220	Qualified HSA Distribution	18	12	N
0230	Last Month Rule	19	12	N |
0240	Qualified HSA Funding Distribution	20	12	N
0250	Total Income	21	12	N
0260	Additional Tax	22	12	N
	Record Terminus Character		1	Value "#"

FORM 8896 Low Sulfur Diesel Fuel Production Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0166" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8896bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Low Sulfur Diesel Fuel Gallons	1	6	N
0030	Fuel times Rate	2	12	N
0040	Qualified Costs Limitation	3	12	N |
0050	Prior Years Allowable Credit	4	12	N
0060	Qualified Capital Costs minus Pr Yr Credit	5	12	N
0070	Tentative Credit	6	12	N
0080	Credit from Pass-Through Entities	7	12	N
0090	Current Year Credit	8	12	N
0200	Allocated to Patrons	9	12	NO ENTRY
0210	Cooperative Current Year Credit	10	12	NO ENTRY

FORM 8896 Low Sulfur Diesel Fuel Production Credit

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

FORM 8906 Distilled Spirits Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0100" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8906bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Cases of Distilled Spirits	1	12	N
0030	Credit from Cases Purchased or Stored	3	12	N
0040	Credit from Pass-Through Entities	4	12	N
0050	Current Year Credit	5	12	N
	Record Terminus Character		1	Value "#"

FORM 8910 Alternative Motor Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0553" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8910bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
*0020	Year of Vehicle 1	1a	6	DT (YYYYbb) or "STMbnn"
+0030	Make of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0040	Model of Vehicle 1	1a	22	AN, Allowable special characters are: space, slash and hyphen (-)
+0050	Date Vehicle was Placed in Service 1	2a	8	DT
+0060	Maximum Credit Allowable 1	3a	12	N
+0070	Phaseout Percentage 1	4a	6	R
*+0080	Tentative Credit 1	5a	12	N or "STMbnn"
+0090	Business/Investment Use Percentage 1	6a	6	R
+0100	Multiply Line 6a by Line 5a 1	7a	12	N
0110	Year of Vehicle 2	1b	6	DT (YYYYbb) or blank

FORM 8910 Alternative Motor Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
0120	Make of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0130	Model of Vehicle 2	1b	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0140	Date Vehicle was placed in Service 2	2b	8	DT or blank
0150	Maximum Credit Allowable 2	3b	12	N or blank
0160	Phaseout Percentage 2	4b	6	R or blank
0170	Tentative Credit 2	5b	12	N or blank
0180	Business/Investment Use Percentage 2	6b	6	R or blank
0190	Multiply Line 6b by Line 5b 2	7b	12	N or blank
0200	Year of Vehicle 3	1c	6	DT (YYYYbb) or blank
0210	Make of Vehicle 3	1c	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0220	Model of Vehicle 3	1c	22	AN, Allowable special characters are: space, slash and hyphen (-) or blank
0230	Date Vehicle was Placed in Service 3	2c	8	DT or blank
0240	Maximum Credit Allowable 3	3c	12	N or blank
0250	Phaseout Percentage 3	4c	6	R or blank
0260	Tentative Credit 3	5c	12	N or blank

FORM 8910 Alternative Motor Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
0270	Business/Investment Use Percentage 3	6c	6	R or blank
0280	Multiply Line 6c by Line 5c 3	7c	12	N or blank
0290	Add Columns (a) through (c) on Line 7	8	12	N
0300	AMV Credit from Partnerships and S Corps	9	12	N
0310	Business/Investment Use Part of AMV Credit	10	12	N
*0320	Subtract Line 7a from Line 5a 1	11a	12	N or "STMbnn"
0330	Subtract Line 7b from Line 5b 2	11b	12	N or blank
0340	Subtract Line 7c from Line 5c 3	11c	12	N or blank
0350	Add Columns (a) through (c) on Line 11	12	12	N
0360	Regular Tax before Credits	13	12	N
0370	Personal Credits from Form 1040	14a	12	N |
0380	Foreign Tax Credit	14b	12	N
0390	Qualified Electric Vehicle Credit	14c	12	N
0400	Add Lines 14a through 14c	14d	12	N
0410	Net Regular Tax	15	12	N
0420	Tentative Minimum Tax	16	12	N

FORM 8910 Alternative Motor Vehicle Credit

Field No.	Identification	Form Ref.	Length	Field Description
0430	Subtract Line 16 from Line 15	17	12	N
0440	Personal Use Part of Credit	18	12	N
	Record Terminus Character		1	Value "#"

FORM 8911 Alternative Fuel Vehicle Refueling Property Credit

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0328" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8911bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Total Cost Placed in Service in TY	1	12	N
0030	Business/Invest Use Part	2	12	N
0040	Sect 179 Expense Deduction	3	12	N
0050	Business/Invest Part Net of Sect 179	4	12	N
0060	Tentative Business/ Invest Use Credit	5	12	N
0065	Maximum Business/ Invest Use Credit	6	12	N
0070	Business/Invest Use Credit	7	12	N
0080	Credit from Pass-Through Entities	8	12	N

FORM 8911 Alternative Fuel Vehicle Refueling Property Credit

Field No.	Identification	Form Ref.	Length	Field Description
0090	Current year Business/Invest Credit	9	12	N
0100	Personal Use Part	10	12	N
0110	Tentative Personal Use Credit	11	12	N
0115	Maximum Personal Use Credit	12	12	N
0120	Current Year Personal Use Credit	13	12	N
0130	Regular Tax Before Credits	14	12	N
0140	Personal Credits from Form 1040	15a	12	N |
0150	Foreign Tax Credit	15b	12	N
0160	Qualified Electric Vehicle Credit	15c	12	N
0170	Alternative Motor Vehicle Credit	15d	12	N
0180	Total Credits	15e	12	N
0190	Net Regular Tax	16	12	N
0200	Tentative Minimum Tax	17	12	N
0210	Net Regular minus Previous Line Amount	18	12	N
0220	Personal Credit Allowed for Current Year	19	12	N
	Record Terminus Character		1	Value "#"

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
	Byte Count		4	"0327" for Fixed or Variable Format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	Value "SUMbbb"
0001	Filler		11	Blank
0002	Taxpayer Identification Number		9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003	Filler		8	Blank
0010	Electronic Return Originator Name		35	AN
0020	Electronic EFIN of ERO		6	N
0030	Intermediate Service Provider EFIN/SBIN		6	AN or blank
0035	Imperfect Return Election Indicator		1	"X" or blank
0040	Number of Logical Records in Tax Return		6	N (Maximum = 009999)
0050	Number of Form W-2 Records		2	N (00-50)
0055	Filler		1	Blank
0060	Number of Form W-2G Records		2	N (00-30)
0063	Number of Form W-2GU Records		2	N (00-10)
0070	Number of Form 1099-R Records		2	N (00-10)
0075	Number of FEC Records		2	N (00-10)

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0079	Number of 499R-2/W-2PR Records		1	N (0-6) (Occurrences of "W-2PRb")
0080	Number of Schedule Records		3	N (000-099) (Occurrences of "SCHb")
0090	Number of Form Records		4	N (0000-0999) (Occurrences of "FRMb")
0100	Number of Statement Record Lines		5	N (00000-00999) (Occurrences of "LN")
0105	Number of Allocation Record		1	N (0-1) (Occurrence of "Alloc")
0110	Number of Preparer Note Records		2	N (00-20) (Occurrences of "NTE")
0120	Number of Election Explanation Records		2	N (00-20) (Occurrences of "ELC")
0130	Number of Regulatory Explanation Records		2	N (00-20) (Occurrences of "REG")
0133	Number of STCGL Records		5	N (00000-30000)
0135	Number of LTCGL Records		5	N (00000-30000)
0140	Presence of Authentication Record		1	N (0-1) (Occurrence of "ATH")
0150	Paper Document Indicator 1		1	"1" = Form 8283, | Section A or Section B and any related attachments, else "0"
0153	Paper Document Indicator 2		1	"1" = Form 8858, Foreign Disregarded Entities, else "0"

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0156	Paper Document Indicator 3		1	"1" = Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents or similar statement, else "0"
0159	Paper Document Indicator 4		1	"1" = Form 3468, | NPS Form 10-168a and Historic Structure Certificate, else "0"
0162	Paper Document Indicator 5		1	"1" = Form 3115, Change in Accounting Method, else "0"
0165	Paper Document Indicator 6		1	"1" = Form 5713, | International Boycott Report, else "0"
0168	Paper Document Indicator 7		1	"1" = Form 1098C, Required Donor Documentation, else "0"
0171	Paper Document Indicator 8		1	"1" = Form 8885, | Health Coverage Tax Credit and attachments, else "0"
0174	Paper Document Indicator 9		1	"1" = Form 8864, "Certificate for Biodiesel" or "Statement of Biodiesel Reseller", else "0"
0177	Paper Document Indicator 10		1	"1" = Form 4136, "Certificate for Biodiesel" or "Statement of Biodiesel Reseller", else "0"
0181	Paper Document Indicator 11		1	"1" = Schedule D-1 | or statement, else "0"
0182	Paper Document Indicator 12		1	"1" = Worksheets from | Pub.517 or statement, else "0"

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0183	Paper Document Indicator 13		1	"1" = Form 2848 or | other POA granting authority to sign, else "0"
0184	Filler		1	Blank
0186	Filler		1	Blank
0188	Filler		1	Blank
0190	IP Address		39	AN, Allowable special characters are: period, colon, or blank (For On-Line Filer)
0195	IP E-Mail Address		50	AN, special characters or blank (For On-Line Filer)
0200	IP Date		8	YYYYMMDD or blank (For On-Line Filer)
0210	IP Time		6	HHMMSS or blank (For On-Line Filer)
0215	IP Time Zone		2	US-Universal Standard, ES-Eastern Standard, ED-Eastern Daylight, CS-Central Standard, CD-Central Daylight, MS-Mountain Standard, MD-Mountain Daylight, PS-Pacific Standard, PD-Pacific Daylight, AS-Alaskan Standard, AD-Alaskan Daylight, HS-Hawaiian Standard, HD-Hawaiian Daylight, or blank (For On-Line Filer)
0217	IP Routing Transit Number		9	N, "Check" or blank (For On-Line Filer)
0219	IP Depositor Account Number		17	AN (includes hyphens or blank) (For On-Line Filer)

SUM RECORD

Field No.	Identification	Form Ref.	Length	Field Description
0220	E-Mail Indicator		1	"Y", "N" or blank (For On-Line Filer)
0230	Software I.D. Number		8	N
0240	Software Version Identifier		15	AN
0250	State Abbreviation		2	NO ENTRY
0260	Electronic Postmark Date		8	YYYYMMDD or blanks
0270	Electronic Postmark Time		4	HHMM or blanks (HH = 00-23, MM = 00-59)
0280	Electronic Postmark Time Zone		1	"E" = Eastern Time Zone "C" = Central Time Zone "M" = Mountain Time Zone "P" = Pacific Time Zone "A" = Alaskan Time Zone "H" = Hawaiian Time Zone or blank
0285	Consortium Return/ Spanish Free File Code		1	"C" - Consortium, | English Free File "S" - Consortium, Spanish Free File or blank
0300	Affordable Filing Code		1	Values "A", "S" or blank |
	Record Terminus Character		1	Value "#"