

December 8, 2008

Nature of Changes

TY 2008 Publication 1346 - **File Specification Change #3**

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

PATS Testing - These changes are scheduled to be implemented nationwide December 29, 2008 with the exception of Form 8900, Qualified Railroad Track Maintenance Credit, and Form 8909, Energy Efficient Appliance Credit.

The TY2008 Publication 1346 on irs.gov will be updated January 12, 2009.

Part 1, Attachment 1

ERC 0030, 3rd bullet:

- o All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:
 - Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, Form 8824, Form 8835 and Form 8853.
 - Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O (5471), Schedule 2, Form 2441, Form 4562, Form 5329, Form 6251, Form 8275, Form 8275-R, Form 8582-CR, **Form 8594**, Form 8606, Form 8621, Form 8697, Form 8801, Form 8839 and Form 8915.
 - Pages 2, 3 and 4 are optional for Form 2210 **and Form 8801** but Page 2, 3 and 4 cannot be present without Page 1.
 - Pages 2 and 3 are optional for Form 8582 and Form 8801 but page 2 or 3 cannot be present without Page 1.
 - Form 4136 Page 1, 2, and 3 need not be transmitted if there are no entries for these pages (but Page 1, 2, or 3 cannot be present without Page 4).
 - Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713.
 - Form 6765 Page 1 need not be transmitted if there are no entries for that page (but Page 1 cannot be present without page 2).**
 - Form 8379, Page 1 cannot be present without Page 2 and Page 2 cannot be present without Page 1.**
 - Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.
 - Form 8889 Page 1 may be present without Page 2, but Page 2 can not be present without Page 1.
 - State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.

ERC 0178 o Form 1040 - When Specify Other Credits (SEQ 1006) equals "X", one of the following forms must be present: Form 8834, **Form 8859**, Form 8910, Form 8911, Form 8912, or "STMBnn" must be present in SEQ (1010).

ERC 0656 o Form 1040 If Form 8801 Block (SEQ 1206) equals "X", then Form 8801 must be present.

ERC 0721 o Form 1040 - When Specify Other Credit Literal (SEQ 1010) equals "8834", Form 8834 must be present and vice versa.

When Specify Other Credit Literal (SEQ 1010) equals "8859", Form 8859 must be present and vice versa.

When Specify Other Credit Literal (SEQ 1010) equals "8910", Form 8910 must be present and vice versa.

When Specify Other Credit Literal (SEQ 1010) equals "8911", Form 8911 must be present and vice versa.

When Specify Other Credit Literal (SEQ 1010) equals "8912", Form 8912 must be present and vice versa.

ERC 0722 o Form 1040 - When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3800, Form 8801, Form 8834, Form 8859, Form 8910, Form 8911, Form 8912 or "STMbnn" must be present in SEQ 1010.

ERC 0931 - RESERVED

Part 1, Attachment 11

Added Form 6765
Added Form 8900
Added Form 8909
Added Form 8917

Part 2, Section 4

Added New Seqs: 0093 and 0095 to Schedule A, Itemized Deductions, Record Layout dated November 14, 2008 shown in Nature of Change #2.

Form 6251 Page 1 - Seq 0337: Form Ref. should state 35

Added Record Layouts for the following forms:

Form 1040, Page 2 - U. S. Individual Income Tax Return
Form 6765, page 1 - Credit for Increasing Research Activities
Form 8900 - Qualified Railroad Track Maintenance Credit
Form 8909 - Energy Efficient Appliance Credit
Form 8917 - Tuition and Fees Deduction

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"1388" 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

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Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0787	Real Estate Taxes or Disaster Loss Box	39c	1	"X" or blank	
0788	Modified Standard Deduction Ind	40	8	"SECTb933", "X" or blank	
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	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0923	Foreign Tax Credit	47	12	N	
0925	Credit for Child & Dependent Care	48	12	N	
0930	Credit for Elderly or Disabled	49	12	N	
0935	Education Credits (Form 8863)	50	12	N	
					--
0950	Retirement Savings Contribution Credit	51	12	N	
0955	Child Tax Credit	52	12	N	
0985	Form 8396, Mortgage Interest Credit Block	53a	1	"X" or blank	--
0986	Form 8839, Adoption Credit Block	53b	1	"X" or blank	
0987	Form 5695, Residential Energy Credit	53c	1	"X" or blank	
					--
0995	Credits from F8396, F8839 & F5695	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	"8834", "8859", "8910", "8911", "8912", "STMbnn" or blank	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
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
1104	AEIC Payment Box	60a	1	"X" or blank
1106	Household Employment Taxes Box	60b	1	"X" or blank
1107	Additional Taxes	60	12	N
*1110	Other Tax Literal	61	8	"EPP", "S72P", "UT", "453A(c)", "ADT", "72(m)(5)", "453(1)3", "1260(B)", "NQDC", "ISC", "HDHP", "FITPP", "STMbnn" or blank
+1112	Other Tax Amount	61	12	N

Field Identification No.	Form Ref.	Length	Field Description
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1114 F8611 Literal	61	5	"LIHCR" or blank
1115 F8611 Amount	61	12	N
1118 Form 8693 Approved Indicator	61	1	"X" or blank
1119 Form 8693 Approved Date	61	8	DT
1121 F4255 Literal	61	3	"ICR" or blank
1122 F4255 Amount	61	12	N
1123 F8828 Literal	61	4	"FMSR" or blank
1124 F8828 Amount	61	12	N
1125 F8834 Literal	61	5	"QEVCR" or blank
1126 F8834 Amount	61	12	N
1127 F8697 Literal	61	9	"FORMb8697" or blank
1128 F8697 Amount	61	12	N
1129 F8845 Literal	61	4	"IECR" or blank
1130 F8845 Amount	61	12	N
1131 F8882 Literal	61	5	"ECCFR" or blank
1132 F8882 Amount	61	12	N
1133 F8874 Literal	61	4	"NMCR" or blank
1134 F8874 Amount	61	12	N
1135 F8889 Literal	61	3	"HSA" or blank
1136 F8889 Amount	61	12	N
1137 AMVCR Literal	61	5	"AMVCR" or blank
1138 AMVCR Amount	61	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1139	ARPCR Literal	61	5	"ARPCR" or blank
1140	ARPCR Amount	61	12	N
1141	F8866 Literal	61	9	"FORMb8866" or blank
1142	F8866 Amount	61	12	N
1143	F8853 Literal (Archer MSA)	61	3	"MSA" or blank
1144	F8853 Amount (Archer MSA)	61	12	N
1145	F8853 Literal (Medicare Advantage)	61	7	"MEDbMSA" or blank
1146	F8853 Amount (Medicare Advantage)	61	12	N
1148	Total Other Tax	61	12	N --
1150	Total Tax	61	12	N --
1155	Other 1099 and AK Div W/H Literal	62	9	"FORMb1099" or blank
1157	Other 1099 and AK Div W/H Amount	62	12	N
1158	W/H from Sch K-1 Literal	62	7	"SCH K-1" or blank
1159	W/H from Sch K-1 Amount	62	12	N
1160	Total Federal Income Tax Withheld	62	12	N
1161	Divorced Spouse SSN	63	9	N or blank
1162	Divorced Literal	63	3	"DIV" or blank
1170	ES Payments	63	12	N

Field Identification No.		Form Ref.	Length	Field Description
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@1173	Estimated Payment Name Change	63	6	"STMbnn" or blank
1178	EIC Literal	64a	3	NO ENTRY
1180	Earned Income Credit	64a	12	N
1181	Prior Year Earned Income Literal	64a	4	"PYEI" or blank
1182	Prior Year Earned Income Amount	64a	12	N
1183	EIC Eligibility	64a	6	"CLERGY" or "NO" or blank
1185	Nontaxable Combat Pay Election	64b	12	N
1188	Excess SS & Tier 1 RRTA Tax	65	12	N
1192	Additional Child Tax Credit (Form 8812)	66	12	N
1197	F4868 Amount	67	12	N
1202	Form 2439 Block	68a	1	"X" or blank
1205	Form 4136 Block	68b	1	"X" or blank
1206	Form 8801 Block	68c	1	"X" or blank
1208	Form 8885 Block	68d	1	"X" or blank
1210	Other Payments	68	12	N
1212	First-Time Homebuyer Credit	69	12	N
1220	Recovery Rebate Credit	70	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1221	VA Benefits or Nontaxable Combat Pay Literal	70	3	"VA", NCP" or blank
1245	Form 8689 Literal	71	9	"FORMb8689" or blank
1246	Form 8689 Amount	71	12	N
1250	Total Payments	71	12	N
1260	Overpaid	72	12	N
1262	Direct Deposit-Yes		1	"X" or blank
1263	Direct Deposit-No		1	"X" or blank
1270	Refund	73a	12	N
1271	Form 8888 Block	73a	1	"X" or blank
1272	Routing Transit Number	73b	9	N or blank
1274	Checking Account Indicator	73c	1	"X" or blank
1276	Savings Account Indicator	73c	1	"X" or blank
1278	Depositor Account Number	73d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	74	12	N
1290	Amount Owed	75	12	N
1295	ES Penalty Indicator	76	1	NO ENTRY
1300	ES Penalty Amount	76	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
1307	Third Party Designee Name		35	AN or "PREPARER"
1309	Third Party Designee Telephone Number		10	N
1313	Third Party Designee PIN		5	AN or blank
1315	Remittance		12	No Entry
1317	Filing A Community Property State Return		1	"X" or blank
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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/ Preparer EIN		9	N, PNNNNNNNNN or SNNNNNNNNN
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 "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0498" for Fixed; "nnnn" for variable format
		4	Value "****"
0000		6	"FRMbbb"
0001		6	"6765bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0015	1	12	N
			Paid or Inc to Energy Consortia - Sect. A
0020	2	12	N
			Payments Paid or Incurred - Sect. A
0030	3	12	N
			Organization Base Period Amt. - Sect. A
0040	4	12	N
			Subtract Line 3 from Line 2 - Sect. A
0050	5	12	N
			Wages for Qualified Services - Sect. A
0060	6	12	N
			Cost of Supplies - Sect. A
0070	7	12	N
			Cost of Computers - Sect. A
0080	8	12	N
			Percentage of Contract Research Expenses - Sect. A

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0090	Total Qualified Research Expenses - Sect. A	9	12	N
0100	Fixed-Base Percentage	10	6	R
0110	Avg. Annual Gross Receipts - Sect. A	11	12	N
0120	Multiply Line 11 by Percent on Line 10 (Base Amt.)	12	12	N
0130	Subtract Line 12 from Line 9	13	12	N
0140	Multiply line 9 by 50%	14	12	N
0150	Smaller of Line 13 or Line 14	15	12	N
0160	Add Lines 1, 4 and 15	16	12	N
0170	Section 280C Election "Yes" Box - A	17	1	"X" or blank
0175	Section 280C Election "No" Box - A	17	1	"X" or blank
0180	Regular Credit	17	12	N
@0190	Attach Schedule	17	6	"STMbnn" or blank
0195	Paid or Inc to Energy Consortia - Sect. B	18	12	N
0200	Payments Paid or Incurred - Sect. B	19	12	N
0210	Organization Base Period Amt. - Sect. B	20	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0220	Subtract Line 20 from Line 19	21	12	N
0224	Add Lines 18 and 21	22	12	N
0230	Multiply Line 22 by 20%	23	12	N
0240	Wages for Qualified Services - Sect. B	24	12	N
0250	Cost of Supplies - Sect. B	25	12	N
0260	Costs of Computers - Sect. B	26	12	N
0270	Percentage of Contract Research Expenses - Sect. B	27	12	N
0280	Total Qualified Research Expenses - Sect. B	28	12	N
0290	Avg. Annual Gross Receipts - Sect. B	29	12	N
0300	Multiply Line 29 by 1%	30	12	N
0310	Subtract Line 30 from Line 28	31	12	N
0320	Multiply Line 29 by 1.5%	32	12	N
0330	Subtract Line 32 from Line 28	33	12	N
0340	Subtract Line 33 from Line 31	34	12	N
0350	Multiply Line 29 by 2%	35	12	N
0360	Subtract Line 35 from Line 28	36	12	N

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0370 Subtract Line 36 from Line 33	37	12	N
Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0230" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8900bb"
0002	Page Number		5	"PG01b"
0003	Taxpayer Identification Number		9	N (Primary SSN)
0004	Filler		1	blank
0005	Form Occurrence Number		7	N 0000001
0010	Identifying Number		9	NO ENTRY
0020	Qualified RR Track Expenditures	1	12	N
0030	50% of Above	2	12	N
0040	Miles RR Track Owned or Leased by You	3a	6	N or blank
0050	Total Miles RR Track Assigned to Other Taxpayers	3b	6	N or blank
*0055	Assignee Name	3b	35	AN, "STMbnn", or blank
+0057	Assignee Miles	3b	6	N or blank
0060	Total Miles RR Track Assigned to You	3c	6	N or blank
*0065	Assignor Name	3c	35	AN, "STMbnn", or blank
+0067	Assignor Miles	3c	6	N or blank
0070	Total Miles RR Track	3d	6	N

Field Identification No. -----		Form Ref. ----	Length -----	Field Description -----
0080	Multiply Total Miles by \$3500	4	12	N
0090	Credit from Qualified Track Maintained	5	12	N
0100	Credit from Pass- Through Entities	6	12	N
0110	Current Year Credit	7	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0436" for Fixed; "nnnn" for variable format
		4	Value "****"
0000		6	"FRMbbb"
0001		6	"8909bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0020	1a	12	N
			Number of Dishwashers Produced
0030	1b	12	N
			Number of Clothes Washers Produced
0040	2a	12	N
			Number of Dishwashers Produced 3 Years Prior
0050	2b	12	N
			Number of Clothes Washers Produced 3 Years Prior
0060	3a	12	N
			Subtract Line 2a from Line 1a
0070	3b	12	N
			Subtract Line 2b from Line 1b
0080	5a	12	N
			Multiply Line 3a by Line 4a
0090	5b	12	N
			Multiply Line 3b by Line 4b

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Add Amts on Line 5 Columns a and b	6	12	N
0110	Number of Type A Refrigerators Produced	7a	12	N
0120	Number of Type B Refrigerators Produced	7b	12	N
0130	Number of Type C Refrigerators Produced	7c	12	N
0140	Num of Type A Refrigerators Produced 3 Yrs Prior	8a	12	N
0150	Num of Type B Refrigerators Produced 3 Yrs Prior	8b	12	N
0160	Num of Type C Refrigerators Produced 3 Yrs Prior	8c	12	N
0170	Subtract Line 8a from Line 7a	9a	12	N
0180	Subtract Line 8b from Line 7b	9b	12	N
0190	Subtract Line 8c from Line 7c	9c	12	N
0200	Multiply Line 9a by Line 10a	11	12	N
0210	Smaller of Line 11 or \$20,000,000	12a	12	N
0220	Multiply Line 9b by Line 10b	12b	12	N
0230	Multiply Line 9c by Line 10c	12c	12	N
0240	Add Amts on Line 12 Columns a thru c	13	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	Add Lines 6 and 13	14	12	N
0260	2% of Average Annual Gross Receipts	15	12	N
0263	Amt from Line 17 of 2006 Form 8909	16b	12	N
0266	Subtract Line 16b from Line 16a	16c	12	N
0270	Smallest of Line 14, 15 or 16c	17	12	N
0280	Credit from Partnerships Estates, etc	18	12	N
0290	Add Lines 17 and 18	19	12	N
0300	Amount Allocated to Beneficiaries	20	12	NO ENTRY
0310	Subtract Line 20 from Line 19	21	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0255" for Fixed; "nnnn" for variable format
	Start of Record Sentinel		4	Value "****"
0000	Record ID		6	"FRMbbb"
0001	Form Number		6	"8917bb"
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 (first name) or "STMbnn"
+0020	Student's Last Name 1	1a	15	AN (last name)
+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)
+0040	Student's SSN - 1	1b	9	N
+0050	Qualified Expenses	1c	12	N
0060	Student's First Name 2	1a	10	AN (first name)
0070	Student's Last Name 2	1a	15	AN (last name)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0080	Student's Name Control - 2	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)
0090	Student's SSN - 2	1b	9	N
0100	Qualified Expenses	1c	12	N
0110	Student's First Name 3	1a	10	AN (first name)
0120	Student's Last Name 3	1a	15	AN (last name)
0130	Student's Name Control - 3	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)
0140	Student's SSN - 3	1b	9	N
0150	Qualified Expenses	1c	12	N
0160	Total Qualified Expenses	2	12	N
0170	Total Inc on Tax Form	3	12	N
0180	Adjust to Inc on Tax Form	4	12	N
0190	Subtract Line 4 from Line 3	5	12	N
0200	Tuition and Fees Deduction - Yes Box	6	1	"X" or blank
0210	Tuition and Fees Deduction - No Box	6	1	"X" or blank

FORM 8917

Tuition and Fees Deduction

Field Identification No. -----	Form Ref. ----	Length -----	Field Description -----
0220 Tuition and Fees Deduction Amt	6	12	N
Record Terminus Character		1	Value "#"

December 5, 2008

Nature of Changes

TY 2008 Publication 1346 - **File Specification Change #2**

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

PATS Testing - These changes are scheduled to be implemented nationwide December 29, 2008.

The TY2008 Publication 1346 on irs.gov will be updated January 12, 2009.

Part 1, Section 8

.03 Statement Record Format

Corrected information from 99 statement lines per tax return to 99 statement lines per statement

Part 1, Attachment 1

ERC 0030, 3rd bullet:

- o All pages of a multiple-page schedule or form must be present. Listed below are exceptions to this rule:
 - Page 2 may be present without Page 1 and vice versa for the following: Schedule E, Form 4684, Form 4797, Form 8283, Form 8824, Form 8835 and Form 8853.
 - Page 2 need not be transmitted if there are no entries for that page (but Page 2 cannot be present without Page 1) for the following: Schedule C, Schedule C (5713), Schedule D, Schedule F, Schedule H, Schedule O (5471), Schedule 2, Form 2441, Form 4562, Form 5329, Form 6251, Form 8275, Form 8275-R, Form 8582-CR, **Form 8594**, Form 8606, Form 8621, Form 8697, Form 8801, Form 8839 and Form 8915.
 - Pages 2, 3 and 4 are optional for Form 2210 **and Form 8801** but Page 2, 3 and 4 cannot be present without Page 1.
 - Pages 2 and 3 are optional for Form 8582 and Form 8801 but page 2 or 3 cannot be present without Page 1.
 - Form 4136 Page 1, 2, and 3 need not be transmitted if there are no entries for these pages (but Page 1, 2, or 3 cannot be present without Page 4).
 - Pages 2-4 need not be transmitted if there are no entries for those pages (but these pages cannot be present without page 1) for the following: Form 5471, Form 5713.
 - Deleted reference to Form 6765**

 - Form 8379, Page 1 cannot be present without Page 2 and Page 2 cannot be present without Page 1.**
 - Form 8865 Pages 3-7 need not be transmitted if there are no entries for those pages. But these pages cannot be present without pages 1 and 2.
 - Form 8889 Page 1 may be present without Page 2, but Page 2 can not be present without Page 1.
 - State Record ST 0001 may be present without ST 0002, but ST 0002 cannot be present without ST 0001.

ERC 0038 o Form 1040A - Taxable Income (SEQ 0820) must be less than \$100,000 and only the following can be present: Schedule 1, Schedule 2, Schedule 3, Schedule EIC, Form W-2, W-2GU, Form 1099-R, Form 1310, Form 2120, Form 2210, Form 8379, Form 8606, Form 8615, Form 8812, Form 8815, Form 8833, Form 8862, Form 8863, Form 8880, Form 8888, Form 8901, Form 8915, **Form 8917**, Form 9465, FEC Record, Authentication Record, Preparer Note Record, Election Explanation Record, Regulatory Explanation Record and Form Payment.

Exception: Do not perform this check if the return is identified as a Stimulus Payment return (special processing literal "ESP" in SEQ 0100 of Form 1040A).

ERC 0070 o Form 1040/1040A - When Filing Status (SEQ 0130) equals "3", Tuition and Fees Deduction (F8917) (SEQ 0705) cannot be significant.

ERC 0078 o Form 1040 - Capital Gain/Loss (SEQ 0450) must equal one of the following fields from Schedule D: Combined Net Gain/Loss (SEQ 2400) or Allowable Loss (SEQ 2540).

ERC 0095, 2nd bullet add following:

Exception: If Form 1040/1040A is a decedent return and the filing status (SEQ 0130) equals "2", then Primary Earned Income (SEQ 0260) and/or Spouse's Earned Income (SEQ 0270) must be significant.

ERC 0097 o Form 1040 - When Capital Distribution Box (SEQ 0447) equals to "X", Capital Gain/Loss (SEQ 0450) must be significant and Schedule D must no be present.

When Capital Distribution Box (SEQ 0447) is not equal to "X" and Capital Gain/Loss (SEQ 0450) is significant, Schedule D must be present.

ERC 0104 o Exception b. (Form 1040) Do not reject when Adoption Literal (SEQ 0368) **or statement** equals **"AB"**, "SNE" or "PYAB".

ERC 0130 o Form 1040/1040A - If Total Itemized or Standard Deduction (SEQ 0789) contains one of the following amounts: **\$6,500, \$6,800, \$7,550, \$8,150, \$9,350, \$10,700, \$11,950, \$13,000, \$14,050, or \$15,100**; and Modified Standard Deduction Ind (SEQ 0788) of Form 1040 is blank; then at least one of following fields must equal "X": Self 65 or Over Box (SEQ 0772), Self Blind Box (SEQ 0774), Spouse 65 or Over Box (SEQ 0776), Spouse Blind Box (SEQ 0778).

Exception for Form 1040: This check is not performed when **Real Estate Taxes or Disaster Loss Box (SEQ 0787) is present or when** one or more of the following forms are present: Schedule A, Form 4563.

Exception for **Form 1040A** - This check is not performed when Real Estate Taxes Box (SEQ 0787) is present.

ERC 0134 ○ Form 1040 - If Exempt Self (SEQ 0160) equals "X", and Must Itemize Indicator (SEQ 0786), **Real Estate Taxes or Disaster Loss Box (SEQ 0787)** and Modified Standard Deduction Ind (SEQ 0788) are blank, and Schedule A and Form 4563 are not present; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.

Form 1040 - When MFJ, and Exempt Self (SEQ 0160) and Exempt Spouse SEQ (0163) equals "X", and Must Itemize Indicator (SEQ 0786), **Real Estate Taxes or Disaster Loss Box (SEQ 0787)** and Modified Standard Deduction Ind (SEQ 0788) are blank, and Schedule A and Form 4563 are not present; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.

Form 1040A - If Exempt Self (SEQ 0160) equals "X", and Must Itemize Indicator (SEQ 0786), Real Estate Taxes Box (SEQ 0787) and Modified Standard Deduction Ind (SEQ 0788) are blank; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.

Form 1040A - When MFJ, and Exempt Self (SEQ 0160) and Exempt Spouse SEQ (0163) equals "X", and Must Itemize Indicator (SEQ 0786), **Real Estate Taxes Box (SEQ 0787)** and Modified Standard Deduction Ind (SEQ 0788) are blank; then Total Itemized or Standard Deduction (SEQ 0789) must equal a valid standard deduction.

ERC 0164 ○ Form 1040/1040A - If Retirement Savings Contribution Credit (**SEQ 0950**) is significant, then all of the following apply:

Form 8880 must be attached.

Retirement Savings Contribution Credit (**SEQ 0950**) cannot exceed the maximum possible credit for the Filing Status (SEQ 0130). The maximum possible credit is \$1000 for "Head of Household", "Single", "Married Filing Separate", and "Qualifying Widow(er)", and \$2000 for "Married Filing Joint".

Adjusted Gross Income (SEQ 0750) cannot exceed the applicable AGI limit for the Filing Status (SEQ 0130). The applicable limits are **\$53,000** for "Married Filing Joint", **\$39,750** for "Head of Household", and **\$26,500** for "Single", "Married Filing Separate", and "Qualifying Widow(er)".

ERC 0165 ○ Form 8880 - If Credit for Qualified Retirement Savings (SEQ 0200) is significant, then it must equal Retirement Savings Contribution Credit (**SEQ 0950**) of Tax Form.

ERC 0176 ○ Form 1040 - Total Other Adjustments (SEQ 0735) must equal the total of Other Adjustment Amount (SEQ 0721) **and Archer MSA Ded. Amount (SEQ 0723)** or amounts from corresponding statement record.

- ERC 0178 ○ Form 1040 - When Specify Other Credits (SEQ 1006) equals "X", one of the following forms must be present: Form 8834, **Form 8859**, Form 8860, Form 8910, Form 8911, Form 8912, or "STMbnn" must be present in SEQ (1010).
- ERC 0189 ○ Form 1040 - If Total Adjustments (SEQ 0740) is significant, then at least one of the following fields must be significant: SEQ **0623**, 0624, 0635, 0637, 0640, 0650, 0670, 0680, 0697, 0700, 0702, **0705**, 0710, 0721, **0723**, or 0735.
- ERC 0191 ○ Form 1040 - Total Credits (SEQ 1020) must equal the total of the following fields: Foreign Tax Credit (**SEQ 0923**), Credit for Child & Dependent Care (SEQ 0925), Credit for Elderly or Disabled (SEQ 0930), Education Credits (F8863) (SEQ 0935), Retirement Savings Contribution Credit (**SEQ 0950**), Child Tax Credit (SEQ 0955), Credits from F8396, F8839 & **F5695** (SEQ 0995) and Other Credits (SEQ 1015).
- Form 1040A - Total Credits (SEQ 1020) must equal the total of the following fields: Credit for Child & Dependent Care (SEQ 0925), Credit for Elderly or Disabled (SEQ 0930), Education Credits (F8863) (SEQ 0935), Retirement Savings Contribution Credit (**SEQ 0950**), and Child Tax Credit (SEQ 0955).
- ERC 0198 ○ Form 1040 - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), **Excess SS & Tier 1 RRTA Tax (SEQ 1188)**, Additional Child Tax Credit (Form 8812) (SEQ 1192), F4868 Amount (SEQ 1197), Other Payments (SEQ 1210), **First-Time Homebuyer Credit (SEQ 1212)**, **Recovery Rebate Credit (SEQ 1220)**, and Form 8689 Amount (SEQ 1246).
- Form 1040A - Total Payments (SEQ 1250) must equal the total of the following fields: Withholding (SEQ 1160), ES Payments (SEQ 1170), Earned Income Credit (SEQ 1180), Additional Child Tax Credit (Form 8812) (SEQ 1192), **Recovery Rebate Credit (SEQ 1220)**, F4868 Amount (**SEQ 1231**), and Excess SS Tax (**SEQ 1241**).
- ERC 0222 ○ ERC 0222 - Schedule EIC - If Qualifying SSN - 1 (SEQ 0015) is significant and Qualifying SSN - 2 (SEQ 0085) is not significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed **\$2,917** and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than **\$33,995** if Single, Head of Household or Qualifying Widow(er) and less than **\$36,995** if Married Filing Jointly.
- If Qualifying SSN - 1 (SEQ 0015) and Qualifying SSN - 2 (SEQ 0085) are significant, then Earned Income Credit (SEQ 1180) of Form 1040/1040A cannot exceed **\$4,824** and Adjusted Gross Income (SEQ 0750) of Form 1040/1040A must be less than **\$38,646** if Single, Head of Household or Qualifying Widow(er) and less than **\$41,646** if Married Filing Jointly.
- ERC 0236 ○ Form 1040 - **Additional Taxes (SEQ 1107) must equal the total of Advance EIC Payment (SEQ 0200) from Form W-2 or Form W2-GU plus Total Taxes Less Advance EIC Payments (SEQ 0140) and FUTA Tax (SEQ 0240) from Schedule H.**

- ERC 0262 o Form 8814 -Child Taxable unearned Income (SEQ 0170) must be greater than **\$900** and less than **\$9000**.
- ERC 0267 o Form 8814 - Tax amount Basis (SEQ 0275) cannot be less than zero. When the Tax Amount Basis (SEQ 0275) is greater than zero and less than **\$900** Form 8814 Tax (SEQ 0295) must be significant. When Tax Amount Basis (SEQ 0275) equals or greater than **\$900** Form 8814 Tax (SEQ 0295) must equal **\$90**.
- ERC 0283 o Form 8815 - If Filing Status (SEQ 0130) of Form 1040/1040A equals "2" or "5", then Modified AGI (SEQ 0240) of Form 8815 must be less than **\$130,650**. If Filing Status equals "1" or "4", then Modified AGI (SEQ 0240) must be less than **\$82,100**.
- ERC 0354 o Form 1040 - If F8853 Literal (Medicare Advantage) **(SEQ 1145)** of Form 1040 is present, then the corresponding F8853 Amount (Medicare Advantage) **(SEQ 1146)** of Form 1040 and Form 8853 must be present.
- If Additional 50% Tax (SEQ 0279) of Form 8853 is significant, then F8853 Literal (Medicare Advantage) **(SEQ 1145)** of Form 1040 must equal "MEDbMSA" and then F8853 Amount (Medicare Advantage) **(SEQ 1146)** of Form 1040 must be present.
- ERC 0356 o Form 1040 - First-Time Home Buyer Credit (SEQ 1212) of Form 1040 cannot exceed \$3,750 when Married Filing Separate and \$7,500 for all other filing status.
- If First Time Home Buyer Credit (SEQ 1212) on Form 1040 is significant, then the Adjusted Gross Income (SEQ 0750) of Form 1040 cannot exceed **\$170,000** when Married Filing Joint and \$95,000 for all other filing status.
- ERC 0362 o Form 1040 - If Archer MSA Ded. Literal (SEQ 0722) of Form 1040 is significant, then Archer MSA Ded. Amount (SEQ 0723) must be significant and Form 8853 must be present.**
- ERC 0381 o Form 8863 -If any field of a student line in Part I or Part II, including statements, is significant then all fields of the student line must be significant. Each Hope Credit student line includes Student's First Name **(SEQ *0010, 0080, 0150)**, Student's Last Name **(SEQ +0020, 0090, 0160)**, Student's Name Control **(SEQ +0030, 0100, 0170)**, Student's SSN **(SEQ +0035, 0105, 0175)**, Qualified Expenses Paid in Current Tax Year **(SEQ *+0040, 0110, 0180)**, Smaller of Exp Paid in Current TY or **\$1,200 (\$2,400 if the student attended an eligible educational institution in the Midwestern Disaster Area) (SEQ +0050, 0120, 0190)**, Add Columns c and d **(SEQ +0060, 0130, 0200)**, and Enter ½ of the Amt in Column e **(SEQ +0070, 0140, 0210)**. Each Lifetime Learning Credit student line includes Student's First Name **(SEQ *0250, 0290, 0330)**, Student's Last Name **(SEQ +0260, 0300, 0340)**, Student's Name Control **(SEQ +0270, 0310, 0350)**, Student's SSN **(SEQ +0275, 0315, 0355)**, and Qualified Expenses **(SEQ +0280, 0320, 0360)**. See Part I Section 8 for Statement Record format.

ERC 0385 ○ Form 8863 - The following limits apply to each Hope Credit student in Part I. Qualified Expenses Paid in the Current Tax Year (SEQ 0040, 0110, 0180 statement) cannot exceed \$2400 (**\$4800 if the student attended an eligible educational institution in the Midwestern Disaster Area**), Smaller of Exp Paid in Current TY or \$1200 (**\$2,400 if the student attended an eligible educational institution in the Midwestern Disaster Area**), (SEQ 0050, 0120, 0190, statement) cannot exceed \$1200 (**\$2,400 if the student attended an eligible educational institution in the Midwestern Disaster Area**). Enter ½ of the Amt in Column E (SEQ 0070, 0140, 0210, statement) cannot exceed \$1800 (**\$3600 if the student attended an eligible educational institution in the Midwestern Disaster Area**).

ERC 0387 ○ Form 8863 - Tentative Hope Credit (SEQ 0240) cannot exceed an amount equal to \$1800 (**\$3600 if the student attended an eligible educational institution in the Midwestern Disaster Area**) multiplied by the number of Hope Credit students in Part I. If the number of Hope Credit students is zero, Tentative Hope Credit (SEQ 0240) cannot be positive.

Tentative Lifetime Learning Credit (SEQ 0470) cannot exceed \$2000 regardless of the number of Lifetime Learning Credit students. If the number of Lifetime Learning Credit students is zero, Tentative Lifetime Learning Credit (SEQ 0470) cannot be positive.

Education Credits (SEQ 0590) cannot exceed the sum of Tentative Hope Credit (SEQ 0240) and Tentative Lifetime Learning Credit (SEQ 0470).

ERC 0426 ○ Form 1040 - Other Payments (SEQ 1210) must equal the total of **the following fields**: Tax Paid by Regulated Investment Company (SEQ 0230) from Form 2439, Total Income Tax Credit Amount (SEQ 4360) from Form 4136, **Current Year Refundable Credit (SEQ 0279) from Form 8801**, plus Health Coverage Tax Credit (SEQ 0250) from Form 8885.

ERC 0448 ○ Form 1040/1040A - If taxpayer age is 70 1/2 at the end of tax year and IRA Deduction of Form 1040 (SEQ 0700) and Form 1040A (SEQ 0626) is significant, taxpayer cannot deduct any contributions to traditional IRA or treat them as nondeductible contributions for they are ineligible for IRA Deduction.

ERC 0486 ○ Form 1040 - When Form 8839 Adoption Credit Block (**SEQ 0986**) is significant, Form 8839 must be present. When Adoption Literal (SEQ 0368) **on Form 1040 or statement** equals "AB", "SNE", "PYAB" or "STMbnn" Adoption Amt (SEQ 0369) must be significant and page 2 of the first occurrence of Form 8839 must be present.

ERC 0653 ○ Form 8586 - If Current Year Credit (SEQ 0110) or (**SEQ 0260**) is significant, one or more Forms 8609-A must be present.

ERC 0654 ○ Form 8586 - If Number of Forms 8609-A Attached (SEQ 0020) or (**SEQ 0160**) is significant, a matching number of Forms 8609-A must be present.

ERC 0657 o **Form 1040** - If the Real Estate **Taxes or Disaster Loss** Box (SEQ 0787) is present, then the Total Itemized or Standard Deduction (SEQ 0789) must not equal a valid standard deduction and Schedule A cannot be present.

Form 1040A - If the Real Estate Taxes Box (SEQ 0787) is present, then the Total Itemized or Standard Deduction (SEQ 0789) must not equal a valid standard deduction and Schedule A cannot be present.

ERC 0721 o Form 1040 - When Specify Other Credit Literal (SEQ 1010) equals "8834", Form 8834 must be present **and vice versa**.

When Specify Other Credit Literal (SEQ 1010) equals "8859", Form 8859 must be present and vice versa.

When Specify Other Credit Literal (SEQ 1010) equals "8860", Form 8860 must be present **and vice versa**.

When Specify Other Credit Literal (SEQ 1010) equals "8910", Form 8910 must be present and vice versa.

When Specify Other Credit Literal (SEQ 1010) equals "8911", Form 8911 must be present and vice versa.

When Specify Other Credit Literal (SEQ 1010) equals "8912", Form 8912 must be present and vice versa.

ERC 0722 o Form 1040 - When Other Credits (SEQ 1015) is significant, at least one of the following forms must be present: Form 3800, Form 8801, Form 8834, **Form 8859**, Form 8860, Form 8910, Form 8911, Form 8912 or "STMbnn" must be present in SEQ 1010.

ERC 0743 o Form 3800 - The following fields must be positive: SEQs 0020, 0040, 0060, 0070, 0090, 0100, 0110, 0130, 0540, 0550, 0560, 0570, 0580, 0590, 0600, 0610, 0620, 0630, 0640, 0650, **0652**, 0685, 0687, **0670, 0680**, 0690, 0770, 0790, 0810 and **1390**.

ERC 0746 - RESERVED

ERC 0747 o **Form 6765 - Fixed-base Percentage (SEQ 0100) cannot be greater than 16% (01600).**

ERC 0748 o **Form 6765 - The following entries can not be less than zero**

**Subtract Line 3 from Line 2 (SEQ 0040),
Subtract Line 12 from Line 9 (SEQ 0130),
Subtract Line 20 from Line 19 (SEQ 0220),
Subtract Line 30 from Line 28 (SEQ 0310),
Subtract Line 32 from Line 28 (SEQ 0330),
Subtract Line 33 from Line 31 (SEQ 0340),
Subtract Line 35 from Line 28 (SEQ 0360),
and Subtract Line 36 from Line 33 (SEQ 0370).**

ERC 0756 - RESERVED

ERC 0757 - RESERVED

ERC 0772 o Form 8621 - When Enter Gain (Loss) of Stock of A Sec. 1291 Fund (SEQ 0550) is greater than zero, Attach Statement for Each Distribution/Disposition (SEQ @0555) must equal "STMbnn".

ERC 0778 o Form 1040 - When F8611 Literal (SEQ 1114) equals "LIHCR" and F8611 Amount (SEQ 1115) is significant, then Form 8611 must be present.

ERC 0782 o Form 982 - When Discharge of Indebtedness in a Title 11 Case (SEQ 0020) equals blank, Discharge of Indebtedness to the Extent Insolvent (SEQ 0030) equals blank, Discharge of Qualified Real Prop Bus Indebtedness (SEQ 0050) equals blank and Discharge of Qualified Farm Indebtedness (SEQ 0040) equals "X", then Amt Excluded From Inc: To Reduce Basis (SEQ 0150) must be blank.

ERC 0784 o Form 982 - When Discharge of Qualified Real Prop Bus Indebtedness (SEQ 0050) is significant, then Amt Excluded From Inc: Discharge of Qual Real Prop (SEQ 0090) must be significant.

ERC 0931 o Form 6251 - SEQ 0089 must be negative when significant.

ERC 0962 o Form 8901 - Form 8901 may be e-filed when all of the following are true:
-Exempt Self (SEQ 0160) equals "X" on Tax Return.
-If Filing Status (SEQ 0130) equals "2" and Exempt Spouse (SEQ 0163) also equals "X".
-Any child on Form 8901 (SEQ 0010, 0060, 0110, 0160) was under age 17 at the end of the tax year. (Note: A paper return may be filed to include on Form 8901 a married qualifying child, under age 17, who files a joint return for the tax year.)

ERC 0967 o Form 1040/1040A - When Tuition and Fees Deduction (F8917) (SEQ 0705) of Form 1040/1040A is significant, Form 8917 must be present.

ERC 0989 o Form 8917 - Student's SSN (SEQ 0040, 0090, 0140) cannot be claimed as a Tuition and Fees deduction when a Student's SSN (SEQ 0035, 0105, 0175, 0275, 0315, 0355) of Form 8863 is claimed for the same student.

ERC 0990 o Form 8917 - One of the following must equal "X": Tuition and Fees Deduction-Yes Box (SEQ 0200) or Tuition and Fees Deduction-No Box (SEQ 0210) and both cannot be blank and both cannot equal "X".

ERC 0991 o Form 8917 - If any field of a student line on Form 8917, including statements, is significant, than all fields of the student line must be significant. Each student line includes Student's First Name (SEQ 0010), Student's Last Name (SEQ 0020), Student's Name Control (SEQ 0030), Student's SSN (SEQ 0040) and Qualified Expenses (SEQ 0050).

ERC 0992 o Form 8917 - If Tuition and Fees Deduction-Yes Box (SEQ 0200) is significant, the Tuition and Fees Deduction Amt (SEQ 0220) can not exceed \$2000 when Subtract Line 4 from Line 3 (SEQ 0190) is more than \$65,000 (\$130,000 MFJ).

ERC 0993 o Form 8917 - If Tuition and Fees Deduction-No Box (SEQ 0210) is significant, the Tuition and Fees Deduction Amt (SEQ 0220) cannot exceed \$4,000 when Subtract Line 4 from Line 3 (SEQ 0190) is less than \$65,000 (\$130,000 MFJ).

ERC 0994 o Form 8917 - Subtract Line 4 from Line 3 (SEQ 0190) must be \$80,000 or less (\$160,000 of less if MFJ).

ERC 0995 o Form 8917 - Tuition and Fees Deduction Amt (SEQ 0220) must equal Form 1040 Line 34 (SEQ 0705), or Form 1040A Line 19 (SEQ 0705).

ERC 0996 o Form 8917 - Each Student's SSN (SEQ 0040, 0090, 0140), must equal either the Primary SSN (SEQ 00140) or the Secondary SSN (SEQ 0030) or a Dependent SSN (SEQ 0175, 0185, 0195, 0205) on Form 1040/1040A.

ERC 0997 o Form 8917 - If present, Total Inc (SEQ 0170) on Form 8917 must match Total Income (SEQ 0600) on Form 1040/1040A, and vice versa.

ERC 0998 o Form 8917 - The student entries must begin on Line 1. No lines may be skipped when completing the student information

ERC 1080 - RESERVED

ERC 1120 o Form 4684 - If more than one Form 4684 is present, only the first occurrence of Form 4684 can contain entries in the following fields: SEQ 0400, 0410, 0420, 0456, and 0458.

ERC 1215 o Form 1040/1040A - When Form 8914 is not present, the maximum possible Exemption Amount (SEQ 0810) may not exceed an amount equal to \$3500 multiplied by Total Exemptions (SEQ 0355).

When Form 8914 is present and Filing Status (SEQ 0130) is Married Filing Separate, the maximum possible Exemption Amount (SEQ 0810) is \$1000 higher than the above maximum without Form 8914.

When Form 8914 is present and Filing Status (SEQ 0130) is not Married Filing Separate, the maximum possible Exemption Amount (SEQ 0810) is \$2000 higher than the above maximum without Form 8914.

ERC 1216 o Form 8914 - Entries for displaced individuals must begin on the first line. No lines may be skipped between individuals.

Total Displaced Individual Exemption Amount (SEQ 0400) must be significant and must equal \$500 multiplied by the number of displaced individuals in SEQs 0010 through 0390.

If any field of a displaced individual's entry is significant then all fields of the entry must be significant. Each entry consists of Individual First Name, Individual Last Name, Individual Name Control, Individual SSN, Former Street Address, Former City, Former State, Former Zip Code, and Days Lived With You (SEQs 0010 through 0390).

Individuals' SSNs must be within the valid ranges of SSN/ITIN/ATINs. Refer to Attachment 9 for valid ranges of Social Security/Taxpayer Identification Numbers.

ERC 1217 o Form 8914 - Filing Status Amount (SEQ 0460) must equal \$119,975 for Married Filing Separately; \$159,950 for Single; \$199,950 for Head of Household and \$239,950 for Married Filing Jointly or Qualifying Widow(er).

ERC 1218 o Form 8914 - When Form 8914 is present, Exemption Amount (SEQ 0420) or (SEQ 0560) must equal Exemption Amount (SEQ 0810) of Form 1040/1040A.

ERC 1234 o Form 8930 - SSN of Taxpayer (SEQ 0010) must be significant and equal to Primary SSN (SEQ 0010) or Secondary SSN (SEQ 0030) of Form 1040/1040A.

ERC 1235 o Form 8930 - SSN of Taxpayer (SEQ 0010) on the second Form 8930 must be significant and equal to Secondary SSN (SEQ 0030) of Form 1040/1040A and must not be equal to SSN of Taxpayer (SEQ 0010) on the first Form 8930. When both spouses are filing Form 8930, the Form 8930 for the primary taxpayer must precede the Form 8930 for the secondary taxpayer.

ERC 1451 o Form 4136 - When Liquefied Gas Derived from Biomass Credit Amount (SEQ 3587) is greater than zero, then Liquefied Gas Derived from Biomass Gas Gallons (SEQ 3585) must be significant.

ERC 1461 o Form 4136 - When Liquefied Gas Derived from Biomass Credit Amount (SEQ 3883) is greater than zero, then Liquefied Gas Derived from Biomass Gallons (SEQ 3881) must be significant.

ERC 1462 o Form 4136 - When Compressed Gas Derived from Biomass Credit Amount (SEQ 3887) is greater than zero, then Compressed Gas Derived from Biomass Gallons (SEQ 3885) must be significant.

ERC 1470 o Form 4136 - When Form 4136 is present, the following "credit amount" fields cannot be negative, and their sum must equal Total Income Tax Credit Amount (SEQ 4360):

Nontaxable Use of Gasoline Credit Amount (SEQ 0070),
Exported Nontaxable Use of Gasoline Cr. Amount (SEQ 0090),
Nontaxable Use of Commercial Aviation Gas Cr Amt (SEQ 0180),
Nontaxable Use of Aviation Gas Tax Credit Amt (SEQ 0210),
Exported Nontaxable Use of Aviation Cr. Amount (SEQ 0220),
LUST Tax on Aviation Fuel Cr. Amt (SEQ 0230),
Diesel Fuel for Farming Purposes Cr. Amount (SEQ 0307),
Nontaxable Diesel Fuel Train Use Credit Amt (SEQ 0320),
Diesel Fuel Certain Intercity & Bus Use Credit Amt (SEQ 0340),
Diesel Fuel Exported Cr. Amount (SEQ 0347),
Kerosene Use Farm (SEQ 0407),
Kerosene Use in Buses Cr. Amount (SEQ 0416),
Nontaxable Use of Kerosene Exported Cr. Amt (SEQ 0420),
Nontaxable Kerosene Aviation Rate 1 (SEQ 0435),
Nontaxable Kerosene Aviation Rate 2 (SEQ 0450),
Commercial Aviation Kerosene Amount 1 (SEQ 0555),
Commercial Aviation Kerosene Amount 2 (SEQ 0565),
Use of Nontaxable Aviation Kerosene Amt Type 1 (SEQ 0580),
Use of Nontaxable Aviation Kerosene Amt Type 2 (SEQ 0595),
LUST Tax on Kerosene Cr. Amt (SEQ 0605),
Use of Undyed Diesel by State or Local Cr Amount (SEQ 0625),
Use Undyed Diesel Intercity Buses Amount (SEQ 0640),
Sales by Vendors of Undyed Kerosene Credit Amount (SEQ 0680),
Undyed Kerosene Use in Certain Buses Amount (SEQ 0695),
Use in Commercial Aviation Amount Type 1 (SEQ 0725),
Other Use in Commercial Aviation Cr. Amount Type 2 (SEQ 0750),
Nonexempt use Credit Amount (SEQ 0757),
Other Nontaxable Use Cr. Amount 1 (SEQ 0764),
Other Nontaxable Use Cr. Amount (SEQ 0775),
LUST Tax on Kerosene Foreign Trade Cr. Amt. (SEQ 0785),
and Alcohol Mixtures Ethanol Cr. Amount (SEQ 0970),
Alcohol Mixtures Other Than Ethanol Cr. Amount (SEQ 0990),
Biodiesel Mix Amount (SEQ 3030),
Agri-Biodiesel Mix Amount (SEQ 3050),
Renewable Diesel Mix Cr. Amount (SEQ 3070),
LPG Cr. Amount (SEQ 3220),
P Series Fuels Cr. Amount (SEQ 3280),
Compressed Natural Gas Cr. Amount (SEQ 3340),
Liquefied Hydrogen Cr. Amount (SEQ 3400),
Liquid Fuel from Coal Cr. Amount (SEQ 3460),
Nontaxable Liquid Fuel Cr. Amount (SEQ 3520),
Liquefied Natural Gas Cr. Amounts (SEQ 3580),
Liquefied Gas Derived from Biomass Credit Amount (SEQ 3587),
LPG Cr. Amount (SEQ 3640),
P Series Fuel Cr. Amount (SEQ 3680),
Compressed Natural Gas Cr. Amount (SEQ 3720),
Liquefied Hydrogen Cr. Amount (SEQ 3760),
Liquid Fuel from Coal Cr. Amount (SEQ 3800),
Liquid Fuel Credit Amount (SEQ 3840),
Liquefied Natural Gas Cr. Amount (SEQ 3880),
Liquefied Gas Derived from Biomass Credit Amount (SEQ 3883),
Compressed Gas Derived from Biomass Credit Amount (SEQ 3887),
Diesel Fuel for State or Local Government Cr. Amount (SEQ 3940),
Kerosene Fuel Sold for State or Local Government Cr. Amount
(SEQ 3980),
Kerosene Use in Aviation for State or Local Government Cr. Amount
(SEQ 4020),
Diesel-Water Fuel Emulsion Nontaxable Cr. Amount (SEQ 4160),
Diesel-Water Exported Cr. Amount (SEQ 4200),
Diesel-Water Fuel Emulsion Blending Cr. Amount (SEQ 4260),
Exported Dyed Diesel Fuel Cr. Amount (SEQ 4300),
Exported Dyed Kerosene Cr. Amount (SEQ 4340).

Part 1, Attachment 11

Added Form 8845
Deleted Form 8860

Part 2, Section 4

Form 1040 Page 1

- New Byte Count: 1508
- Seq 0477: Added "ESP" to the Field Description
- Added New Seqs: 0360 and 0361
- Seq 0496: Changed the Identification to "Distributions from Retirement Plans Literal"
- Seq 0622: Re-sequenced to 0723;
Changed the Identification to "Archer MSA Ded. Amount";
Changed the Form Ref. to 36
- Deleted Seq: 0707
- Added Seqs: 0623, 0705, 0722
- Seq 0720: Added value "JURYbPAY" to the Field Description

Form 1040 page 2

- New Byte Count: 1388
- Seq 0787: Changed the Identification to "Real Estate Taxes or Disaster Loss Box"
- Seq 0925: Changed the Form Ref. to 48
- Seq 0930: Changed the Form Ref. to 49
- Seq 0935: Changed the Form Ref. to 50
- Seq 0945: Re-sequenced to 0923;
Changed the Form Ref. to 47
- Seq 0955: Changed the Form Ref. to 52
- Seq 0965: Re-sequenced to 0950;
Changed the Form Ref. to 51
- Seq 0987: Changed the Form Ref. to 53c
- Seq 0991: Re-sequenced to 0986;
Changed the Form Ref. to 53b
- Seq 0995: Changed the Identification to "Credits from F8396, F8839 & F5695"
- Seq *1010: Deleted "5884, "6478", "8835", "8844" , "8846", "8860", and "8864" from the Field Description
- Seq 1110: Changed "S453A" to "453A(c)" in the Field Description
Changed "72(M)(5)" to "72(m)(5)" in the Field Description
- Added New Seqs: 1181 and 1182
- Seq 1158: Changed the "Sch K-1" to "SCH K-1" in the Field Description
- Seq 1221: Changed the Identification to "VA Benefits or Nontaxable Combat Pay Literal";
Changed the Length to 3;
Added "NCP" to the Field Description

Form 1040A Page 1

- New Byte Count: 1085
- Seq 0477: Changed the Form Ref. to 11b;
Added "ESP" to the Field Description
- Seq 0479: Changed the Form Ref. to 11b
- Added New Seqs: 0360, 0361 and 0496
- Added New Seq: 0482
- Seq 0552: Changed the Identification to "Unemployment Compensation"
- Deleted Seqs: 0622 and 0707
- Added New Seqs: 0623 and 0705

Form 1040A Page 2

- New Byte Count: 0897
- Seq 0955: Changed the Form Ref. to 33
- Seq 0965: Re-sequenced to 0950;
Changed the Form Ref. to 32
- Added New Seqs: 1181 and 1182
- Seq 1221: Changed the Identification to "VA Benefits or Nontaxable
Combat Pay Literal";
Changed the Length to 3;
Added "NCP" to the Field Description

Form 1040EZ

- New Byte Count: 1123
- Added New Seqs: 1181 and 1182
- Seq 1221: Changed the Identification to "VA Benefits or Nontaxable
Combat Pay Literal";
Changed the Length to 3;
Added "NCP" to the Field Description

Schedule A

- New Byte Count: 0679
- Seq 0090: Changed the Identification to "State & Local Taxes"

Schedule R Page 2

- Seq 0270: Changed the Identification to "Credits from Form 1040"

Schedule SE

- New Byte Count: 0492
- Seq 0060: Re-sequenced to 0055
- Added New Seqs: 0057, 0059, 0061, 0063, 0065, and 0067

Form 982

- New Byte Count: 0270
- Seq 0005: Changed the Field Description to "N 0000001"
- Added New Seq: 0059

Form 2210 Page 3

- New Byte Count: 0613
- Added New Seqs: 0587 and 0588
- Seq 0590: Changed the Form Ref. to 33(a)
- Seq 0592: Changed the Form Ref. to 34(a)
- Seq 0618: Re-sequenced to 0623;
Changed the Form Ref. to 33(b)
- Seq 0619: Re-sequenced to 0624;
Changed the Form Ref. to 34(b)
- Added New Seqs: 0620, 0621, 0631, and 0633
- Seq 0636: Changed the Form Ref. to 33(c)
- Seq 0638: Changed the Form Ref. to 34(c)
- Seq 0655: Changed the Form Ref. to 33(d)
- Seq 0657: Changed the Form Ref. to 34(d)
- Seq 0667, @0669, 0671: Changed the Form Ref. to 35

Form 2210F

- New Byte Count: 0323
- Seq 0068: Re-sequenced to 0072;
Changed the Form Ref. to 11
- Seq 0070: Re-sequenced to 0075;
Changed the Form Ref. to 12
- Added New Seq: 0069
- Seq 0080: Changed the Form Ref. to 13
- Seq 0090: Changed the Form Ref. to 14
- Seq 0100: Changed the Form Ref. to 15
- Seq 0110: Changed the Form Ref. to 16
- Seq 0120: Changed the Form Ref. to 17
- Seq 0130: Changed the Form Ref. to 18
- Seq 0140: Changed the Form Ref. to 19
- Seq 0150: Changed the Form Ref. to 20
- Seq 0160: Changed the Form Ref. to 21
- Seq 0170: Changed the Form Ref. to 22
- Seqs 0176, @0177, 0180: Changed the Form Ref. to 23

Form 2441 Page 1

- Seq 0333: Changed the Identification to "Amount from Form 1040,
Line 47"

Schedule 2 Page 1

- New Byte Count: 0471
- Seq 0330: Changed the Identification to "Amount from Form 1040A,
Line 28"
- Deleted Seqs: 0332 and 0334
- Seq 0339: Changed the Form Ref. to 11

Schedule 2 Page 2

- Seq 0350: Changed the Form Ref. to 12
- Seq 0351: Changed the Form Ref. to 13
- Seq 0353: Changed the Form Ref. to 14
- Seq 0356: Changed the Form Ref. to 15
- Seq 0360: Changed the Form Ref. to 16
- Seq 0370: Changed the Form Ref. to 17
- Seq 0380: Changed the Form Ref. to 18

Schedule 2 Page 2 (continued)

- Seq 0390: Changed the Form Ref. to 19
- Seq 0400: Changed the Form Ref. to 20
- Seq 0550: Changed the Form Ref. to 21
- Seq 0570: Changed the Form Ref. to 22
- Seq 0580: Changed the Form Ref. to 23
- Seq 0590: Changed the Form Ref. to 24
- Seq 0600: Changed the Form Ref. to 25
- Seq 0610: Changed the Form Ref. to 26
- Seq 0620: Changed the Form Ref. to 27

Form 3800 Page 1

- New Byte Count: 0482
- Delete Seq: 0570
- Seq 0580: Changed the Form Ref. to 1l (lower case L)
- Seq 0590: Changed the Form Ref. to 1m
- Seq 0600: Changed the Form Ref. to 1n
- Seq 0610: Changed the Form Ref. to 1o
- Seq 0620: Changed the Form Ref. to 1p
- Seq 0630: Changed the Form Ref. to 1q
- Added New Seq: 0645
- Seq 0640, 0645: Changed the Form Ref. to 1r
- Seq 0650: Changed the Form Ref. to 1s
- Deleted Seq: 0655
- Added New Seq: 0652, 0685 (re-used old Seq # for new Field)
- Added New Seqs: 0670 and 0680
- Seq 0685: Re-sequenced to 0660;
Changed the Form Ref. to 1u
- Seq 0687: Changed the Form Ref. to 1y
- Seq 0690: Changed the Form Ref. to 1z

Form 3800 Page 2

- New Byte Count: 0311
- Seq 1045: Changed the Identification to "Foreign Tax Credit"
- Seq 1060: Changed the Identification to "Credits from Form 1040"
- Seq 1070: Changed the Identification to "Credit from Form 8834"
- Seq 1160: Changed the Form Ref. to 18a
- Added New Seqs: 1163 and 1167
- Seq 1200: Changed the Identification to "Smaller of Line 8 or 18c"
Changed the Form Ref. to 19a
- Added New Seqs: 1210 and 1220

Form 3800 Page 3 - New Page for the TY 2008

- New Byte Count: 0271
- Seq 1335: Changed the Identification to "Investment Credit, Form 3468"
- Added New Seq; 1390
- Seq 1395: Changed the Identification to "Add Lines 29a through 29g"

Form 4136 Page 3

- New Byte Count: 0515
- Added New Seqs: 3582, 3583, 3585, 3587, 3881, 3883, 3885, and 3887

Form 4684 Page 1

- New Byte Count: 0836
- Deleted Seqs: 0447 and 0451
- Added New Seqs: 0435, 0439, 0441, 0443, 0445, 0446, and 0448
- Added New Seqs: 0450, 0452, 0454, 0456, 0458, and 0459

Form 4684 Page 2

- Seq *0470: Changed the Form Ref. to 25A
- Seq +0480: Changed the Form Ref. to 26A
- Seq +0490: Changed the Form Ref. to 27A
- Seq *+0500: Changed the Form Ref. to 28A
- Seq +0510: Changed the Form Ref. to 29A
- Seq +0520: Changed the Form Ref. to 30A
- Seq +0530: Changed the Form Ref. to 31A
- Seq +0540: Changed the Form Ref. to 32A
- Seq +0545, +0550: Changed the Form Ref. to 33A
- Seq 0560: Changed the Form Ref. to 25B
- Seq 0570: Changed the Form Ref. to 26B
- Seq 0580: Changed the Form Ref. to 27B
- Seq 0590: Changed the Form Ref. to 28B
- Seq 0600: Changed the Form Ref. to 29B
- Seq 0610: Changed the Form Ref. to 30B
- Seq 0620: Changed the Form Ref. to 31B
- Seq 0630: Changed the Form Ref. to 32B
- Seq 0635, 0640: Changed the Form Ref. to 33B
- Seq 0650: Changed the Form Ref. to 25C
- Seq 0660: Changed the Form Ref. to 26C
- Seq 0670: Changed the Form Ref. to 27C
- Seq 0680: Changed the Form Ref. to 28C
- Seq 0690: Changed the Form Ref. to 29C
- Seq 0700: Changed the Form Ref. to 30C
- Seq 0710: Changed the Form Ref. to 31C
- Seq 0720: Changed the Form Ref. to 32C
- Seq 0725, 0730: Changed the Form Ref. to 33C
- Seq 0740: Changed the Form Ref. to 25D
- Seq 0750: Changed the Form Ref. to 26D
- Seq 0760: Changed the Form Ref. to 27D
- Seq 0770: Changed the Form Ref. to 28D
- Seq 0780: Changed the Form Ref. to 29D
- Seq 0790: Changed the Form Ref. to 30D
- Seq 0800: Changed the Form Ref. to 31D
- Seq 0810: Changed the Form Ref. to 32D
- Seq 0815, 0820: Changed the Form Ref. to 33D
- Seq @0825: changed the Form Ref. to 33
- Seq 0830: Changed the Form Ref. to 34
- Seqs *0840, +0850, +0860, +0870: Changed the number "29" to "35" in the Form Ref.
- Seqs 0880, 0890, 0900, 0910: Changed the number "29" to "35" in the Form Ref.
- Seqs 0920, 0930, 0940: Changed the number "30" to "36" in the Form Ref.
- Seqs 0948, 0950: Changed the Form Ref. to 37(c)
- Seqs 0958, 0960: Changed the Form Ref. to 38(c)
- Seq 0970: Changed the Form Ref. to 39(c)

Form 4684 Page 2 (continued)

- Seqs *0980, +0990, +1000, +1010: Changed the number "34" to "40" in the Form Ref.
- Seqs 1020, 1030, 1040, 1050: Changed the number "34" to "40" in the Form Ref.
- Seq 1060: Changed the Form Ref. to 41(b)(i)
- Seq 1070: Changed the Form Ref. to 41(b)(ii)
- Seq 1080: Changed the Form Ref. to 42
- Seq 1090: Changed the Form Ref. to 43
- Seqs 1098, 1100: Changed the Form Ref. to 44(a)
- Seqs 1108, 1110: Changed the Form Ref. to 44(b)
- Seqs 1115, 1120: Changed the Form Ref. to 45

Form 5074

- Seq 0290: Changed the Identification to "Educator Expenses (Guam)"
- Seq 0295: Changed the Identification to "Educator Expenses (CNMI)"
- Seq 0400: Changed the Identification to "Tuition and Fees Deduction (Guam)"
- Seq 0405: Changed the Identification to "Tuition and Fees Deduction (CNMI)"

Form 5695

- New Byte Count: 0352
- Added New Seqs: 0120, 0130, 0140, 0150, 0160, 0170, 0180, and 0190
- Seq 0125: Re-sequenced to 0200;
Changed the Form Ref. to 22
- Seq 0135: Re-sequenced to 0210;
Changed the Identification to "Add Lines 4, 8, 12, 17, 21, and 22"; Changed the Form Ref. to 23
- Seq 0145: Re-sequenced to 0215; Changed the Form Ref. to 24
- Seq 0155: Re-sequenced to 0220; Changed the Form Ref. to 25
- Deleted Seqs: 0165 and 0175
- Seq 0185: Re-sequenced to 0225
Changed the Identification to "Subtract Line 25 from Line 4";
Changed the Form Ref. to 26
- Seq 0195: Re-sequenced to 0230; Changed the Form Ref. to 27
- Seq 0205: Re-sequenced to 0235; Changed the Form Ref. to 28

Form 5884

- New Byte Count: 0262
- Seq 0080: Changed the Form Ref. to 2
- Seq @0085: changed the Form Ref. to 2
- Seq 0100: Changed the Identification to "Add Lines 2 and 3"
- Deleted Seqs: 0170 - 0285

Form 6251 Page 1

- New Byte Count: 0513
- Added New Seq: 0088
- Seq 0089: Changed the Identification to "Amount from Form 4684";
Changed Form Ref. to 7
- Seqs *0090, +0091, 0092: Changed the Form Ref. to 8
- Seq 0094: Changed the Form Ref. to 9
- Seq 0096: Changed the Form Ref. to 10
- Seq 0098: Changed the Form Ref. to 11

Form 6251 Page 1 (continued)

- Seq 0100: Changed the Form Ref. to 12
- Seq 0102: Changed the Form Ref. to 13
- Seq 0104: Changed the Form Ref. to 14
- Seq 0106: Changed the Form Ref. to 15
- Seq 0110: Changed the Form Ref. to 16
- Seq 0114: Changed the Form Ref. to 17
- Seq 0118: Changed the Form Ref. to 18
- Seq 0122: Changed the Form Ref. to 19
- Seq 0126: Changed the Form Ref. to 2
- Seq 0130: Changed the Form Ref. to 21
- Seq 0134: Changed the Form Ref. to 22
- Seq 0138: Changed the Form Ref. to 23
- Seq 0142: Changed the Form Ref. to 24
- Seq 0146: Changed the Form Ref. to 25
- Seq 0150: Changed the Form Ref. to 26
- Seq 0154: Changed the Form Ref. to 27
- Seq 0267: Changed the Form Ref. to 28
- Seq 0283: Changed the Form Ref. to 29
- Seqs 0287, 0306: Changed the Form Ref. to 30
- Seq 0315: Changed the Form Ref. to 31
- Seq 0325: Changed the Form Ref. to 32
- Seq 0330: Changed the Form Ref. to 33
- Seq 0333: Changed the Form Ref. to 34
- Seq 0337: Changed the Form Ref. to 25
- Seq 0340: Changed the Form Ref. to 36

Form 6251 Page 2

- Seq 0360: Changed the Form Ref. to 37
- Seq 0370: Changed the Form Ref. to 38
- Seq 0380: Changed the Form Ref. to 39
- Seq 0390: Changed the Form Ref. to 40
- Seq 0410: Changed the Identification to "Smaller of Line 37 or 40";
Changed Form Ref. to 41
- Seq 0420: Changed the Identification to "Subtract Line 41 from
Line 37"; Changed Form Ref. to 42
- Seq 0430: Changed the Identification to "Multiply Line 42 by .26 or .28
and Subtract \$3,500"; Changed Form Ref. to 43
- Seq 0470: Changed the Form Ref. to 44
- Seq 0480: Changed the Form Ref. to 45
- Seq 0485: Changed the Identification to "Subtract Line 45 from
Line 44"; Changed Form Ref. to 46
- Seq 0490: Changed the Identification to "Smaller of Line 37 or 38";
Changed Form Ref. to 47
- Seq 0500: Changed the Identification to "Smaller of Line 46 or 47";
Changed Form Ref. to 48
- Seq 0580: Changed the Identification to "Subtract Line 48 from
Line 47"; Changed Form Ref. to 49
- Seq 0590: Changed the Identification to "Multiply Line 49 by .15";
Changed Form Ref. to 50
- Seq 0605: Changed the Identification to "Subtract Line 47 from
Line 41"; Changed Form Ref. to 51
- Seq 0610: Changed the Identification to "Multiply Line 51 by .25";
Changed Form Ref. to 52

Form 6251 Page 2 (continued)

- Seq 0615: Changed the Identification to "Add Lines 43, 50 and 52"; Changed Form Ref. to 53
- Seq 0620: Changed the Identification to "Multiply Line 37 by .26 or .28 and Subtract \$3,500"; Changed Form Ref. to 54
- Seq 0625: Changed the Identification to "Smaller of Line 53 or 54"; Changed Form Ref. to 55

Form 6765 Page 2

- New Byte Count: 0395
- Seq 0660: Changed the Identification to "Multiply Line"
- Added New Seqs: 0727 and 0729
- Seq 0730: Changed the Form Ref. to 62
- Seq 0740: Changed the Identification to "Add Lines 61 & 62"
Changed the Form Ref. to 63
- Seq 0750: Changed the Form Ref. to 64
- Seq 0760: Changed the Form Ref. to 65

Form 8275 Page 2

- Seqs +0740 thru +1000: Removed the plus (+) signs preceding Field Numbers
Seq *730: Added "or STMBnn" to the Field Description

Form 8275-R Page 2

- Seqs +0740 thru +1000: Removed the plus (+) signs preceding Field Numbers
- Seq *730: Added "or STMBnn" to the Field Description

Form 8283 Page 2

- New Byte Count: 1018
- Added New Seq: *+0652
- Seq *+0654: Changed the Field No. to +0654; Changed the Form Ref. to 5A(c); Removed the (or "STMBnn") from the Field Description
- Seq +0660: Changed the Form Ref. to 5A(d)
- Seq +0675: Changed the Form Ref. to 5A(e)
- Seq +0680: Changed the Form Ref. to 5A(f)
- Seq +0690: Changed the Field No. to *+0690; Changed the Form Ref. to 5A(g); Added (or "STMBnn") to the Field Description
- Seq +0700: Changed the Form Ref. to 5A(h)
- Seq +0710: Changed the Form Ref. to 5A(i)
- Added New Seq: 0722
- Seq 0724: Changed the Form Ref. to 5B(c)
- Seq 0730: Changed the Form Ref. to 5B(d)
- Seq 0740: Changed the Form Ref. to 5B(e)
- Seq 0750: Changed the Form Ref. to 5B(f)
- Seq 0760: Changed the Form Ref. to 5B(g)
- Seq 0770: Changed the Form Ref. to 5B(h)
- Seq 0780: Changed the Form Ref. to 5B(i)
- Added New Seq: 0792
- Seq 0794: Changed the Form Ref. to 5C(c)
- Seq 0800: Changed the Form Ref. to 5C(d)
- Seq 0810: Changed the Form Ref. to 5C(e)
- Seq 0820: Changed the Form Ref. to 5C(f)
- Seq 0830: Changed the Form Ref. to 5C(g)

Form 8283 Page 2 (continued)

- Seq 0840: Changed the Form Ref. to 5C(h)
- Seq 0850: Changed the Form Ref. to 5C(i)
- Added New Seq: 0870
- Seq 0880: Changed the Form Ref. to 5D(c)
- Seq 0890: Changed the Form Ref. to 5D(d)
- Seq 0900: Changed the Form Ref. to 5D(e)
- Seq 0910: Changed the Form Ref. to 5D(f)
- Seq 0920: Changed the Form Ref. to 5D(g)
- Seq 0930: Changed the Form Ref. to 5D(h)
- Seq 0940: Changed the Form Ref. to 5D(i)

Form 8379 Page 1

- Seqs 0096, 0097, 0098, 0099 0101, 0102, 0103, 0104, 0105
: Changed the (Line 6) in the Field Description to (Line 5)
(The changes were updated in Nature of Change #1)

Form 8396

- New Byte Count: 0445
- Deleted Seqs: 0162 and 0164
- Seq 0170: Changed the Form Ref. to 11
- Seq 0180: Changed the Form Ref. to 12
- Seq 0190: Changed the Form Ref. to 13
- Seq 0210: Changed the Form Ref. to 15
- Seq 0220: Changed the Form Ref. to 16
- Seq 0230: Changed the Form Ref. to 17
- Seq 0240: Changed the Form Ref. to 18
- Seq 0250: Changed the Form Ref. to 19

Form 8586

- New Byte Count: 0350
- Seq 0020: Added "before 1/1/2008" at end of the Identification
- Seq @0025: Changed the Identification to "Multiple BLDG Project Schedule before 1/1/2008"
- Seq 0050: Changed the Identification to "Decrease in the QLFY Basis Box-Yes before 1/1/2008"
- Seq 0060: Changed the Identification to "Decrease in the QLFY Basis Box-No before 1/1/2008"
- Seq *0070: Changed the Identification to "BLDG ID Number - BIN1 before 1/1/2008"
- Seq +0080: Changed the Identification to "BLDG ID Number - BIN2 before 1/1/2008"
- Seq +0090: Changed the Identification to "BLDG ID Number - BIN3 before 1/1/2008"
- Seq +0100: Changed the Identification to "BLDG ID Number - BIN4 before 1/1/2008"
- Seq @0105: Changed the Identification to "CR ATTR to more than one BLDG Sch before 1/1/2008"
- Seq 0110: Changed the Identification to "Current Year Credit before 1/1/2008"
- Seq 0120: Changed the Identification to "Low-Income Housing CR before 1/1/2008"
- Seq 0130: Changed the Identification to "TOT CURR YR & Low-INCM Housing CR before 1/1/2008"

Form 8586 (continued)

- Seq 0140: Changed the Identification to "Allocated to Beneficiaries before 1/1/2008"
- Seq 0150: Changed the Identification to "Estate and Trust CURR YR Credit before 1/1/2008"
- Added New Seqs: 0160, @0165, 0190, and 0200
- Added New Seqs: *0210, +0220, +0230, and +0240
- Added New Seqs: @0250, 0260, 0270, 0280, 0290, and 0300
- Added New Seqs: 0310, 0320, 0340, 0350, 0360, and 0370

Form 8606 Page 1

- New Byte Count: 0285
- Seq 0265: Changed the Identification to "Subtract Line 12 from Line 7"; Changed the Form Ref. to 15a
- Added New Seqs: 0270 and 0275

Form 8606 Page 2

- New Byte Count: 0187
- Added New Seqs: 0370 and 0372

Form 8621 Page 2

- New Byte Count: 1081
- Deleted Seq: @0605

Form 8689

- Seq 0290: Changed the Identification to "Educator Expenses"
- Seq 0390: Changed the Identification to "Tuition and Fees Deduction"

Form 8801 Page 1

- New Byte Count: 0232
- Seqs 0170, 0180, 0190, 0200, 0210, 0220, 0230, 0240: Moved to Page 2
- Seqs 0250, 0260, 0265, 0268, 0271, 0275, 0278, 0279, 0280: Moved to Page 2

Form 8801 Page 2

- New Byte Count: 0239
- Seqs 0290, 0291, 0292, 0293, 0294, 0295: Re-sequenced to 0162, 0163, 0164, 0165, 0166, and 0167
- Seqs 0170 - 0210: Adopted from Page 1)
- Added New Seqs: 0215, 0225, 0228
- Seq 0220: Adopted from Page 1 - Changed the Form Ref. to 22
- Seq 0230: Adopted from Page 1 - Changed the Form Ref. to 25
- Seq 0240: Adopted from Page 1 - Changed the Form Ref. to 26
- Seq 0250: Adopted from Page 1 - Changed the Form Ref. to 27
- Seq 0260: Adopted from Page 1 - Changed the Form Ref. to 28
- Seqs 0265, 0268, 0271: Adopted from Page 1 - Changed the Form Ref. to 29
- Seqs 0275, 0278, 0279: Adopted from Page 1 - Changed the Form Ref. to 30
- Seq 0280: Adopted from Page 1 - Changed the Form Ref. to 31
- Seqs 0300, 0310, 0320, 0330, 0350, 0360, 0370, 0375, 0385, 0387: Moved to Page 3
- Seqs 0390, 0400, 0430, 0440, 0524, 0527, 0540, 0550, 0600, 0610: Moved to Page 3

Form 8801 Page 3

- New Byte Count: 0283
- Seqs 0700, 0701, 0702, 0703, 0704, 0705: Re-sequenced to 0290, 0291, 0292, 0293, 0294, and 0295
- Seq 0300: Adopted from Page 2 - Changed the Form Ref. to 32
- Seq 0310: Adopted from Page 2 - Changed the Form Ref. to 33
- Seq 0320: Adopted from Page 2 - Changed the Form Ref. to 34
- Seq 0330: Adopted from Page 2;
Changed the Identification to "Smaller of Lines 33 & 34 Total/Line 10 of Sch D WS";
Changed the Form Ref. to 35
- Seq 0350: Adopted from Page 2;
Changed the Identification to "Smaller of Line 32 or Line 35";
Changed the Form Ref. to 36
- Seq 0360: Adopted from Page 2;
Changed the Identification to "Line 32 minus Line 36";
Changed the Form Ref. to 37
- Seq 0370: Adopted from Page 2;
Changed the Identification to "Multiply Line 37 by 26% (.26) or by 28% (.28)";
Changed the Form Ref. to 38
- Seq 0375: Adopted from Page 2 - Changed the Form Ref. to 39
- Seq 0385: Adopted from Page 2 - Changed the Form Ref. to 40
- Seq 0387: Adopted from Page 2;
Changed the Identification to "Subtract Line 40 from Line 39";
Changed the Form Ref. to 41
- Seq 0390: Adopted from Page 2;
Changed the Identification to "Smaller Line 32 or Line 33";
Changed the Form Ref. to 42
- Seq 0400: Adopted from Page 2;
Changed the Identification to "Smaller Line 41 or Line 42";
Changed the Form Ref. to 43
- Seq 0430: Adopted from Page 2;
Changed the Identification to "Multiply Line 43 by 5% (.05)";
Changed the Form Ref. to 44
- Seq 0440: Adopted from Page 2;
Changed the Identification to "Subtract Line 43 from Line 42";
Changed the Form Ref. to 45
- Seq 0524: Adopted from Page 2;
Changed the Identification to "Multiply Line 45 by 15% (.15)";
Changed the Form Ref. to 46
- Seq 0527: Adopted from Page 2;
Changed the Identification to "Subtract Line 42 from Line 36";
Changed the Form Ref. to 47
- Seq 0545: Adopted from Page 2;
Changed the Identification to "Multiply Line 47 by 25% (.25)";
Changed the Form Ref. to 48
- Seq 0550: Adopted from Page 2;
Changed the Identification to "Add Lines 38, 44, 46, and 48";
Changed the Form Ref. to 49
- Seq 0600: Adopted from Page 2;
Changed the Identification to "Multiply Line 32 by 26% (.26) or by 28% (.28)";
Changed the Form Ref. to 50
- Seq 0610: Adopted from Page 2;
Changed the Identification to "Smaller Line 49 or Line 50";
Changed the Form Ref. to 51

Form 8801 Page 3 (continued)

- Seqs 0710, 0720, 0730, 0740, 0750, 0760, 0770, 0773, 0774, 0775: Moved to Page 4
- Deleted Seqs: 0780, 0785, 0790, 0795, 0800, 0805, 0810, 0815, 0820, 0830, and 0840

Form 8801 Page 4 - New Page for the TY2008

- New Byte Count: 0187
- Added New Seqs: 0700, 0701, 0702, 0703, 0704, and 0705 (Page 4 - Header)
- Seq 0710: Adopted from Page 3;
Changed the Identification to "Amount from Line 22";
Changed the Form Ref. to 52
- Seq 0720: Adopted from Page 3 - Changed the Form Ref. to 53
- Seq 0730: Adopted from Page 3 - Changed the Form Ref. to 54
- Seq 0740: Adopted from Page 3 - Changed the Form Ref. to 55
- Seq 0750: Adopted from Page 3;
Changed the Identification to "Add Lines 53 through 55";
Changed the Form Ref. to 56
- Seq 0760: Adopted from Page 3;
Changed the Identification to "Subtract Line 56 from Line 52";
Changed the Form Ref. to 57
- Seq 0770: Adopted from Page 3;
Changed the Identification to "Multiply Line 57 by 50% (.50)";
Changed the Form Ref. to 58
- Seq 0773: Adopted from Page 3 - Changed the Form Ref. to 59
- Seq 0774: Adopted from Page 3;
Changed the Identification to "Larger of Line 58 or Line 59";
Changed the Form Ref. to 60
- Seq 0775: Adopted from Page 3;
Changed the Identification to "Smaller Line 57 or Line 60";
Changed the Form Ref. to 61
- Added New Seqs: 0778, 0783

Form 8812

- Seq 0025, 0035: Changed the \$ amount in Identification to "\$8,500"

Form 8834

- New Byte Count: 0172
- Seq 0350: Changed the Identification to "America Samoa Economic Credit (Form 5735)"
- Added New Seq: 0355

Form 8835 Page 1

- Seqs 0015, 0020, 0030, 0035: Changed the Form Ref. to 1
- Seqs 0040, 0045, 0050, 0055: Changed the Form Ref. to 2
- Seq 0130: Changed the Form Ref. to 3
- Seq 0140: Changed the Form Ref. to 4
- Seq 0150: Changed the Form Ref. to 5
- Seq 0160: Changed the Form Ref. to 6
- Seq 0170: Changed the Form Ref. to 7
- Seq 0180: Changed the Form Ref. to 8
- Seq 0185: Changed the Form Ref. to 9
- Seq 0205: Changed the Form Ref. to 10
- Seq 0210: Changed the Form Ref. to 11
- Seq 0220: Changed the Form Ref. to 12

Form 8835 Page 1 (continued)

- Seq 0520: Changed the Identification to "Kilowatt Hours Produced and Sold"; Changed the Form Ref. to 13
- Seq 0530: Changed the Identification to "Total Kilowatt Hours Produced and Sold"; Changed the Form Ref. to 13
- Seq 0560: Changed the Identification to "Kilowatt Hours Produced and Sold"; Changed the Form Ref. to 14
- Seq 0570: Changed the Identification to "Total Kilowatt Hours Produced and Sold"; Changed the Form Ref. to 14
- Seq 0580: Changed the Form Ref. to 15
- Seq 0590: Changed the Identification to "Phaseout Adjustment"; Changed the Form Ref. to 16
- Seq 0600: Changed the Identification to "Phaseout Adjustment Rate"; Changed the Form Ref. to 16
- Seq 0610: Changed the Identification to "Total Phaseout Adjustment"; Changed the Form Ref. to 16
- Seq 0620: Changed the Form Ref. to 17
- Seqs 0900, 0910: Changed the Form Ref. to 18
- Seqs 0920, 0930, 0940: Changed the Form Ref. to 19
- Seq 0950: Changed the Form Ref. to 20
- Added New Seqs: 0951 and 0953
- Seqs 0954, 0957: Changed the Form Ref. to 22
- Seq 0960: Changed the Identification to "Credit before Reduction"; Changed the Form Ref. to 23
- Seq 1000: Changed the Identification to "Total of Government Grants"; Changed the Form Ref. to 24
- Seq 1020: Changed the Identification to "Rate (Grants divided by Additions)"; Changed the Form Ref. to 26
- Seq 1030: Changed the Identification to "Credit before Reduction times Lesser of ½ or Rate"; Changed the Form Ref. to 27
- Seq 1040: Changed the Identification to "Credit before Reduction minus Previous Line"; Changed the Form Ref. to 28
- Seq 1050: Changed the Identification to "Credits from Pass-Through Entities"; Changed the Form Ref. to 29
- Seq 1070: Changed the Identification to "Total of Lines 28 and 29"; Changed the Form Ref. to 30
- Deleted Seqs: 1080 and 1090

Form 8835 Page 2

- New Byte Count: 0139
- Added New Seqs: 1200 and 1210
- Seq 1240: Changed the Form Ref. to 33
- Seq 1245: Changed the Form Ref. to 34
- Seq 1250: Changed the Form Ref. to 35
- Deleted Seq: 1255
- Seq 1260: Changed the Identification to "Current Year Credit"; Changed the Form Ref. to 36; Changed the Field Description to "NO ENTRY"
- Seq 1270: Changed the Form Ref. to 37
- Seq 1280: Changed the Form Ref. to 38
- Deleted Seqs: 1300, 1310, 1320, 1330, 1340, 1350, 1360, 1370, 1380, and 1390
- Deleted Seqs: 1400, 1410, 1420, 1430, 1432, 1434, 1436, 1438, 1440, and 1450

Form 8844

- New Byte Count: 0244
- Seq 0030: Changed the Form Ref. to 2
- Deleted Seqs: 0130 - 0370

Form 8845 is enabled for TY2008 - See Attached Record Layout

Form 8846

- New Byte Count: 0203
- Deleted Seqs: 0140 - 0340

Form 8859

- New Byte Count: 0277
- Added New Seqs: 0020, 0030, 0040, 0050, 0060, 0070, and 0080
- Added New Seqs: 0090, 0100, 0130, 0140, 0150, and 0160
- Seq 0170: Changed the Form Ref. to 7
- Seq 0180: Changed the Form Ref. to 8
- Seq 0190: Changed the Form Ref. to 9
- Seq 0200: Changed the Form Ref. to 10
- Seq 0230: Changed the Form Ref. to 11
- Seq 0240: Changed the Form Ref. to 12
- Deleted Seqs: 0210 and 0220

Form 8860 is disabled for TY2008

Form 8863

- New Byte Count: 0673
- Seq 0460: Changed the Form Ref. to 5a
- Added New Seqs: 0462, 0464, 0466, and 0468
- Seq 0470: Changed the Form Ref. to 6c
- Seq 0510: Changed the Identification to "Subtract Line 9 from Line 8"
- Seq 0540: Changed the Identification to "Tax from Form 1040 or 1040A"
- Deleted Seqs: 0552 and 0554
- Seq 0560: Changed the Identification to "Subtract Line 15 from Line 14";
Changed the Form Ref. to 16
- Seq 0590: Changed the Form Ref. to 17

Form 8864

- New Byte Count: 0286
- Seq 0020: Changed the Identification to "Biodiesel Gallons before 2009"
- Seq 0030: Changed the Identification to "Biodiesel Amount before 2009"
- Added New Seqs: 0033 and 0036
- Seq 0040: Changed the Form Ref. to 3a
- Seq 0050: Changed the Form Ref. to 3c
- Seq 0052: Changed the Form Ref. to 4a
- Seq 0054: Changed the Form Ref. to 4c
- Seq 0060: Changed the Identification to "Biodiesel Mixture Gallons before 2009"; Changed the Form Ref. to 5a

Form 8864 (continued)

- Seq 0070: Changed the Identification to "Biodiesel Mixture Amount before 2009"; Changed the Form Ref. to 5c
- Added New Seqs: 0073 and 0076
- Seq 0080: Changed the Form Ref. to 7a
- Seq 0090: Changed the Form Ref. to 7c
- Seq 0092: Changed the Form Ref. to 8a
- Seq 0094: Changed the Form Ref. to 8c
- Seq 0096: Changed the Form Ref. to 9a
- Seq 0098: Changed the Form Ref. to 9c
- Seq 0100: Changed the Form Ref. to 10
- Seq 0110: Changed the Form Ref. to 11
- Seqs 0120, @0125: Changed the Form Ref. to 12
- Seq 0200: Changed the Form Ref. to 13
- Seq 0210: Changed the Form Ref. to 14

Form 8885

- Seq 0210: Changed the Identification to "Subtract Line 3 from Line 2"

Form 8914 - New Form for the TY2008

Form 8930 Page 1/Page 2 - New Form for the TY2008

Part 2, Section 9

SUM RECORD

- Seq 0285: Added Value ("F" - Free Fillable Forms) to the Field Description

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1508" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"RETbbb"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		6	Value "200812", YYYYMM
0006		1	blank
0007		16	N
0008		14	N
0010		9	N (Your Social Security Number)
0020		8	YYYYMMDD or blank
0030		9	N or blank
0040		8	YYYYMMDD or blank

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Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
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)
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 (%)

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
0080		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083		22	A, Allowable special character is space
0087		2	A (Standard Postal State Abbreviations) or "SO" (State-Only return data attached)
0095		12	N (left-justified)
0097		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0098		22	AN or blank
0100		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbwATCH", "OPERATIONbALLIEDbFORCE" "NORTHERNbfORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), "ESP" or blank
0110		1	"X" or blank
0120		1	"X" or blank
0130	1-5	1	Value 1, 2, 3, 4 or 5 (Applicable block, lines 1-5)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
@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
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

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
+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.'
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.'

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
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
0360	Public Safety Officer Literal	7	3	"PSO" or blank
0361	Public Safety Officer Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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	6	"AB", "SNE", "PYAB", "STMbnn" 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
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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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", "ESP" or blank
@0479	IRA Distrib/F8606 Recharacter Explanation	15b	6	"STMbnn" or blank
0480	Taxable IRA Amount	15b	12	N
0482	Qual. Charitable Distr.	15b	3	"QCD" or blank
0483	Qualified HSA Funding Distribution	15b	3	"HFD" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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 Literal	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
*0574	Housing/Foreign Earned Income Exclusion Literal	21	12	Values "FORMb2555", "FORMb2555-EZ", "STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
+0577	Housing/Foreign Earned Income Exclusion Amount	21	12	N	
0590	Total Other Income	21	12	N	
0600	Total Income	22	12	N	
0623	Educator Expenses	23	12	N	--
0624	Bus Expenses Reservists & Others	24	12	N	
0635	Health Savings Account Deduction	25	12	N	
0637	Current Year Moving Expenses	26	12	N	
0640	Self-Employed Deduction Schedule SE	27	12	N	
0650	Keogh/SEP/SIMPLE Deduction	28	12	N	
0670	Self-Employed Health Insurance Ded	29	12	N	
0680	Early Withdrawal Penalty	30	12	N	
*0693	Recip Soc Sec No.	31b	9	N or "STMbnn"	
+0695	Alimony Amount	31a	12	N	
0697	Total Alimony Paid	31a	12	N	
0700	IRA Deduction	32	12	N	
0701	IRA Deduction Literal	32	1	"D" or blank	
0702	Student Loan Interest Deduction	33	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0705	Tuition and Fees Deduction (F8917)	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", "JURYbPAY", "STMbnn" or blank
+0721	Other Adjustment Amount	36	12	N
0722	Archer MSA Ded. Literal	36	3	"MSA" or blank
0723	Archer MSA Ded. 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 "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"1372" 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

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0787	Real Estate Taxes or Disaster Loss Box	39c	1	"X" or blank
0788	Modified Standard Deduction Ind	40	8	"SECTb933", "X" or blank
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

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0923	Foreign Tax Credit	47	12	N	
0925	Credit for Child & Dependent Care	48	12	N	
0930	Credit for Elderly or Disabled	49	12	N	
0935	Education Credits (Form 8863)	50	12	N	
					--
0950	Retirement Savings Contribution Credit	51	12	N	
0955	Child Tax Credit	52	12	N	
					--
0985	Form 8396, Mortgage Interest Credit Block	53a	1	"X" or blank	
0986	Form 8839, Adoption Credit Block	53b	1	"X" or blank	
0987	Form 5695, Residential Energy Credit	53c	1	"X" or blank	
					--
0995	Credits from F8396, F8839 & F5695	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	"8834", "8859", "8910" "8911", "8912", "STMbnn" or blank	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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", "EXEMPT-QJV", or blank
1040	Self Employment Tax	57	12	N
1070	Railroad Retire Indicator	58	4	"RRTA" or blank
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
1104	AEIC Payment Box	60a	1	"X" or blank
1106	Household Employment Taxes Box	60b	1	"X" or blank
1107	Additional Taxes	60	12	N
*1110	Other Tax Literal	61	8	"EPP", "S72P", "UT", "453A(c)", "ADT", "72(m)(5)", "453(1)3", "1260(B)", "NQDC", "ISC", "HDHP", "FITPP", "STMbnn" or blank
+1112	Other Tax Amount	61	12	N

Field Identification No.	Form Ref.	Length	Field Description
1114 F8611 Literal	61	5	"LIHCR" or blank
1115 F8611 Amount	61	12	N
1118 Form 8693 Approved Indicator	61	1	"X" or blank
1119 Form 8693 Approved Date	61	8	DT
1121 F4255 Literal	61	3	"ICR" or blank
1122 F4255 Amount	61	12	N
1123 F8828 Literal	61	4	"FMSR" or blank
1124 F8828 Amount	61	12	N
1125 F8834 Literal	61	5	"QEVCR" or blank
1126 F8834 Amount	61	12	N
1127 F8697 Literal	61	9	"FORMb8697" or blank
1128 F8697 Amount	61	12	N
1129 F8845 Literal	61	4	"IECR" or blank
1130 F8845 Amount	61	12	N
1131 F8882 Literal	61	5	"ECCFR" or blank
1132 F8882 Amount	61	12	N
1133 F8874 Literal	61	4	"NMCR" or blank
1134 F8874 Amount	61	12	N
1135 F8889 Literal	61	3	"HSA" or blank
1136 F8889 Amount	61	12	N
1137 AMVCR Literal	61	5	"AMVCR" or blank
1138 AMVCR Amount	61	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1139	ARPCR Literal	61	5	"ARPCR" or blank
1140	ARPCR Amount	61	12	N
1141	F8866 Literal	61	9	"FORMb8866" or blank
1142	F8866 Amount	61	12	N
1143	F8853 Literal (Archer MSA)	61	3	"MSA" or blank
1144	F8853 Amount (Archer MSA)	61	12	N
1145	F8853 Literal (Medicare Advantage)	61	7	"MEDbMSA" or blank
1146	F8853 Amount (Medicare Advantage)	61	12	N
1148	Total Other Tax	61	12	N --
1150	Total Tax	61	12	N --
1155	Other 1099 and AK Div W/H Literal	62	9	"FORMb1099" or blank
1157	Other 1099 and AK Div W/H Amount	62	12	N
1158	W/H from Sch K-1 Literal	62	7	"SCH K-1" or blank
1159	W/H from Sch K-1 Amount	62	12	N
1160	Total Federal Income Tax Withheld	62	12	N
1161	Divorced Spouse SSN	63	9	N or blank
1162	Divorced Literal	63	3	"DIV" or blank
1170	ES Payments	63	12	N

Field Identification No.		Form Ref.	Length	Field Description
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@1173	Estimated Payment Name Change	63	6	"STMbnn" or blank
1178	EIC Literal	64a	3	NO ENTRY
1180	Earned Income Credit	64a	12	N
1183	EIC Eligibility	64a	6	"CLERGY" or "NO" or blank
1185	Nontaxable Combat Pay Election	64b	12	N
1188	Excess SS & Tier 1 RRTA Tax	65	12	N
1192	Additional Child Tax Credit (Form 8812)	66	12	N
1197	F4868 Amount	67	12	N
1202	Form 2439 Block	68a	1	"X" or blank
1205	Form 4136 Block	68b	1	"X" or blank
1206	Form 8801 Block	68c	1	"X" or blank
1208	Form 8885 Block	68d	1	"X" or blank
1210	Other Payments	68	12	N
1212	First-Time Homebuyer Credit	69	12	N
1220	Recovery Rebate Credit	70	12	N --
1221	VA Benefits or Nontaxable Combat Pay Literal	70	3	"VA", NCP" or blank
1245	Form 8689 Literal	71	9	"FORMb8689" or blank --
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Field Identification No.	Form Ref.	Length	Field Description
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1246	Form 8689 Amount	71	12 N
1250	Total Payments	71	12 N
1260	Overpaid	72	12 N
1262	Direct Deposit-Yes		1 "X" or blank
1263	Direct Deposit-No		1 "X" or blank
1270	Refund	73a	12 N
1271	Form 8888 Block	73a	1 "X" or blank
1272	Routing Transit Number	73b	9 N or blank
1274	Checking Account Indicator	73c	1 "X" or blank
1276	Savings Account Indicator	73c	1 "X" or blank
1278	Depositor Account Number	73d	17 AN (includes hyphens or blank)
1280	Applied to ES Tax	74	12 N
1290	Amount Owed	75	12 N
1295	ES Penalty Indicator	76	1 NO ENTRY
1300	ES Penalty Amount	76	12 N
1303	Third Party Designee "Yes" Box		1 "X" or blank
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

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

Field Identification No.	Form Ref.	Length	Field Description
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1340		35	AN Name of Paid Preparer
1350		1	AN ("X" if self-employed, otherwise blank) Preparer Self-Employment Indicator
1360		9	N, PNNNNNNNNN or SNNNNNNNNN Preparer SSN/ Preparer TIN/ Preparer EIN
1370		35	AN Preparer Firm Name
1380		9	N Preparer Firm EIN
1390		20	AN Firm City
1400		2	A Firm State
1410		9	N Firm Zip
1420		10	N Firm Telephone Number
1465		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 RAL Indicator
1470		1	NO ENTRY Refund Indicator
		1	Value "#" Record Terminus Character

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1088" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"RETbbb"
0001		6	"1040Ab"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		6	Value "200812", YYYYMM
0006		1	blank
0007		16	N
0008		14	N
0010		9	N (Your Social Security Number)
0020		8	YYYYMMDD or blank
0030		9	N or blank
0040		8	YYYYMMDD or blank

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Field Identification No.	Form Ref.	Length	Field Description
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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)
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 (%)

Field Identification No.		Form Ref.	Length	Field Description
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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)
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

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Field Identification No.	Form Ref.	Length	Field Description
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+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.'
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.'

Field Identification No.		Form Ref.	Length	Field Description
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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
0357	Deferred Compensation Plan Literal	7	3	"DFC" or blank
0358	Deferred Compensation Plan Amount	7	12	N
0360	Public Safety Officer Literal	7	3	"PSO" or blank
0361	Public Safety Officer Amount	7	12	N
0362	Prisoner Earned Income Literal	7	3	"PRI" or blank
0364	Prisoner Earned Income Amount	7	12	N

Field Identification No.		Form Ref.	Length	Field Description
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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
0475	IRA Distributions Received	11a	12	N
0477	IRA Distribution Literal	11b	8	"ROLLOVER", "ESP" or blank
@0479	IRA Distrib/F8606 Recharacter Explanation	11b	6	"STMbnn" or blank
0480	Taxable IRA Amount	11b	12	N

Field Identification No.		Form Ref.	Length	Field Description	
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0482	Qual. Charitable Distr.	11b	3	"QCD" or blank	
0485	Pensions Annuities Received	12a	12	N	
0487	Pensions and Annuities Literal	12a	8	"ROLLOVER" or blank	
0495	Taxable Pensions Amount	12b	12	N	
0496	Distributions from Retirement Plans Literal	12b	3	"PSO" or blank	
0545	Repayment Literal		6	"REPAID" or blank	
0551	Repayment Amount		12	N	
0552	Unemployment Compensation	13	12	N	
0553	Social Security Benefits	14a	12	N	
0555	SS Benefit Indicator	14a	5	"D", "LSE", "DbLSE" or blank	
0557	Taxable Amount of Social Security	14b	12	N	
0600	Total Income	15	12	N	
0623	Educator Expenses	16	12	N	--
0626	IRA Deduction	17	12	N	
0627	IRA Deduction Literal	17	1	"D" or blank	
0628	Student Loan Interest Deduction	18	12	N	

Field Identification No.		Form Ref.	Length	Field Description
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0705	Tuition and Fees Deduction (F8917)	19	12	N
0740	Total Adjustments	20	12	N --
0750	Adjusted Gross Income	21	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0897" for Fixed; "nnnn" for variable format
		4	Value "*****"
0760		6	"RETbbb"
0761		6	"1040Ab"
0762		5	"PG02b"
0763		9	N (Primary SSN)
0764		1	blank
0765		6	Value "200812", YYYYMM
0766		1	blank
0770	22	12	N
0772	23a	1	"X" or blank
0774	23a	1	"X" or blank
0776	23a	1	"X" or blank
0778	23a	1	"X" or blank
0783	23a	1	1, 2, 3, 4 or blank
0786	23b	1	"X" or blank
0787	23c	1	"X" or blank
0788	24	8	"SECTb933", "X" or blank
0789	24	12	N

Field Identification No.		Form Ref.	Length	Field Description	
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0800	AGI Less Deduction	25	12	N	
0810	Exemption Amount	26	12	N	
0820	Taxable Income	27	12	N	
0840	Education Credit Recapture Literal	28	3	"ECR" or blank	
0850	Education Credit Recapture Amount	28	12	N	
0854	Alternative Minimum Tax Literal	28	3	"AMT" or blank	
0857	Alternative Minimum Tax Amount	28	12	N	
0860	Tax	28	12	N	
0925	Credit for Child & Dependent Care	29	12	N	
0930	Credit for Elderly or Disabled	30	12	N	
0935	Education Credits (Form 8863)	31	12	N	
0950	Retirement Savings Contribution Credit	32	12	N	
0955	Child Tax 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	

Field Identification No.		Form Ref.	Length	Field Description	
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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	
1170	ES Payments	39	12	N	
@1173	Estimated Payment Name Change		6	"STMbnn" or blank	
1178	EIC Literal	40a	3	NO ENTRY	
1180	Earned Income Credit	40a	12	N	
1181	Prior Year Earned Income Literal	40a	4	"PYEI" or blank	
1182	Prior Year Earned Income Amount	40a	12	N	
1183	EIC Eligibility	40a	6	"NO" or blank	
1185	Nontaxable Combat Pay Election	40b	12	N	
1192	Additional Child Tax Credit (Form 8812)	41	12	N	
					--
					--
					--
					--
					--
					--
1220	Recovery Rebate Credit	42	12	N	
1221	VA Benefits or Nontaxable Combat Pay Literal	42	3	"VA", "NCP" or blank	

Field Identification No.		Form Ref.	Length	Field Description
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1230	F4868 Literal	43	9	"FORMb4868" or blank
1231	F4868 Amount	43	12	N
1240	Excess SST Literal	43	10	"EXCESSbsST" or blank
1241	Excess SS Tax	43	12	N
1250	Total Payments	43	12	N
1260	Overpaid	44	12	N
1262	Direct Deposit Yes		1	"X" or blank
1263	Direct Deposit No		1	"X" or blank
1270	Refund	45a	12	N
1271	Form 8888 Block	45a	1	"X" or blank
1272	Routing Transit Number	45b	9	N or blank
1274	Checking Account Indicator	45c	1	"X" or blank
1276	Savings Account Indicator	45c	1	"X" or blank
1278	Depositor Account Number	45d	17	AN (includes hyphens or blank)
1280	Applied to ES Tax	46	12	N
1290	Amount Owed	47	12	N
1295	ES Penalty Indicator	48	1	NO ENTRY
1300	ES Penalty Amount	48	12	N
1303	Third Party Designee "Yes" Box		1	"X" or blank
1305	Third Party Designee "No" Box		1	"X" or blank

Field Identification No.	Form Ref.	Length	Field Description
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1307		35	AN or "PREPARER" Third Party Designee Name
1309		10	N Third Party Designee Telephone Number
1313		5	AN or blank Third Party Designee PIN
1315		12	No Entry Remittance
1319		1	"X" or blank Signed by Power of Attorney
1320		35	AN, Allowable special characters are space, slash, and hyphen Name of Power of Attorney
1321		5	N (PIN Use Only) Primary Taxpayer Signature
1322		25	AN Occupation
@1323		6	"STMbnn" or blank Spouse Signature Statement
1324		5	N (PIN Use Only) Spouse Signature
1325		1	"X" or blank Surviving Spouse
1326		1	"X" or blank Personal Representative
1327		25	AN Spouse Occupation
1328		10	N Taxpayer Daytime Telephone Number
1329		20	N, allowable special characters are hyphen and space Optional Foreign Telephone Number

Field Identification No.	Form Ref.	Length	Field Description
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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/ Preparer EIN	9	N, PNNNNNNNNN or SNNNNNNNNN
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 "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1123" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"RETbbb"
0001		6	"1040Zb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		6	Value "200812", YYYYMM
0006		1	blank
0007		16	N
0008		14	N
0010		9	N (Your Social Security Number)
0020		8	YYYYMMDD or blank
0030		9	N or blank
0040		8	YYYYMMDD or blank

Field Identification No.	Form Ref.	Length	Field Description
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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)
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 (%)

Field Identification No.	Form Ref.	Length	Field Description
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0080		35	AN, Allowable special characters are space, slash, hyphen and Literal "NONE"
0083		22	A, Allowable special character is space.
0087		2	A (Standard Postal State Abbreviations)
0095		12	N (left-justified)
0097		1	1 = APO/FPO Address, 2 = Stateside Military Address, 3 = Foreign Address, or blank
0098		22	AN or blank
0100		22	"DESERTbSTORM", "HAITI", "FORMERbYUGOSLAVIA", "UNbOPERATION", "JOINTbGUARD", "JOINTbFORGE", "NORTHERNbWATCH", "OPERATIONbALLIEDbFORCE" "NORTHERN FORGE", "ENDURINGbFREEDOM", "COMBATbZONE", "COMBATbZONEbYYYYMMDD" (where YYYYMMDD = deployment date), "ESP" or blank
0110		1	"X" or blank
0120		1	"X" or blank
@0135		6	"STMbnn" or blank
0357	1	3	"DFC" or blank

Field Identification No.		Form Ref.	Length	Field Description
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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
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

Field Identification No.		Form Ref.	Length	Field Description
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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	8a	3	NO ENTRY
1180	Earned Income Credit	8a	12	N
1181	Prior Year Earned Income Literal	8a	4	"PYEI" or blank
1182	Prior Year Earned Income Amount	8a	12	N
1183	EIC Eligibility	8a	6	"NO" or blank
1185	Nontaxable Combat Pay Election	8b	12	N --
				--
				--
				--
1220	Recovery Rebate Credit	9	12	N
1221	VA Benefits or Nontaxable Combat Pay Literal	9	3	"VA", "NCP" or blank
1230	F4868 Literal	10	9	"FORMb4868" or blank

Field Identification No.	Form Ref.	Length	Field Description
1231 F4868 Amount	10	12	N
1250 Total Payments	10	12	N
1256 Total Tax	11	12	N
1262 Direct Deposit Yes		1	"X" or blank
1263 Direct Deposit No		1	"X" or blank
1270 Refund	12a	12	N
1271 Form 8888 Block	12a	1	"X" or blank
1272 Routing Transit Number	12b	9	N or blank
1274 Checking Account Indicator	12c	1	"X" or blank
1276 Savings Account Indicator	12c	1	"X" or blank
1278 Depositor Account Number	12d	17	AN (includes hyphens or blank)
1290 Amount Owed	13	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
1315 Remittance		12	No Entry

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
1319		1	"X" or blank
1320		35	AN, Allowable special characters are space, slash, and hyphen
1321		5	N (PIN Use Only)
1322		25	AN
@1323		6	"STMbnn" or blank
1324		5	N (PIN Use Only)
1325		1	"X" or blank
1326		1	"X" or blank
1327		25	AN
1328		10	N
1329		20	N, Allowable special characters are hyphen and space
1338		13	Values "IRS-PREPARED", "IRS-REVIEWED", (left justified) or blanks
1340		35	AN
1350		1	AN ("X" if self-employed, otherwise blank)
1360		9	N, PNNNNNNNNN or SNNNNNNNNN

Field Identification No.	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 A

Itemized Deductions

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0679" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"SCHbbA"
0001		6	"1040bb"
0002		5	"PG01b"
0003		9	N (Primary SSN) Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 Schedule Occurrence Number
0015	1	12	N Medical/Dental/ Expenses
0065	2	12	N AGI Amount
0070	3	12	N Medical Allowance
0080	4	12	N Total Medical/Dental
0090	5	12	N State & Local Taxes
0093	5a	1	"X" or blank
0095	5b	1	"X" or blank
0100	6	12	N Real Estate Taxes
0110	7	12	N Personal Property Taxes
*0130	8	28	AN or "STMbnn" Other Taxes Type

SCHEDULE A

Itemized Deductions

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0135	Other Taxes Amount	8	12	N
0140	Total Other Taxes Amount	8	12	N
0150	Total Taxes	9	12	N
@0159	Form 1098 Explanation	10	6	"STMbnn" or blank
0160	Mortgage Interest to Financial Institutions	10	12	N
@0165	Form 1098 Name/ Address	11	6	"STMbnn" or blank
*0170	Recipient Name	11	20	AN or "STMbnn"
+0180	Recipient Address	11	40	AN
+0190	Recipient TIN	11	9	N
0195	Total Indiv Mortgage Interest Amount	11	12	N
0203	Deductible Points	12	12	N
0205	Qualified Mortgage Ins. Premiums	13	12	N
0207	Investment Interest	14	12	N
0290	Total Interest	15	12	N
0350	Gifts Cash/Check	16	12	N
0360	Non-Cash/Check Contribution	17	12	N
0370	Carryover Prior Yr	18	12	N
0380	Total Contributions	19	12	N
0390	Casualty/Theft Loss	20	12	N

SCHEDULE A

Itemized Deductions

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	----	-----	-----
*0400	Unreimbursed Emp Bus Expn Desc	21	25	AN or "STMbnn"
+0405	Unreimbursed Employee Business Expense Amount	21	12	N
0410	Tot Unreimbursed Employee Business Expense Amount	21	12	N
0415	Tax Preparation Fees	22	12	N
*0420	Other Expenses Type (1)	23	30	AN or "STMbnn"
+0430	Other Expenses Amount (1)	23	12	N
0432	Other Expenses Type (2)	23	30	AN
0434	Other Expenses Amount (2)	23	12	N
0435	Total Other Expenses	23	12	N
0445	Gross Miscellaneous Deductions	24	12	N
0450	Form 1040 AGI Repeated	25	12	N
0455	Miscellaneous Allowance	26	12	N
0465	Net Miscellaneous Deductions	27	12	N
*0475	Other Expense Type	28	31	AN or "STMbnn"
+0485	Other Expense Amount	28	12	N
0495	Total Other Expenses	28	12	N
0520	Total Deductions	29	12	N

SCHEDULE A

Itemized Deductions

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0530	Itemize Deductions Less Than Standard Ded	30	1	"X" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0250	Percentage of Net Credit	20	12	N
0260	Tax from Form 1040	21	12	N
0270	Credits from Form 1040	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 Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0492" 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	1a	12	N
0035 TP Received SS Retirement/ Disability Benefits	1b	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

SCHEDULE SE

Self-Employment Tax

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0055	Exempt-Notary Amt	3	12	N
0057	Chapter 11 Bankruptcy Income Literal	3	23	"Chap.11BankruptcyIncome" or blank
0059	Chapter 11 Bankruptcy Income Amount	3	12	N
0061	Community Income Taxed to Spouse Literal	3	28	-- "CommunityIncomeTaxed ToSpouse" or blank
0063	Community Income Taxed to Spouse Amount	3	12	N
0065	Exempt Community Income Literal	3	21	"ExemptCommunityIncome" or blank
0067	Exempt Community Income Amount	3	12	N
0070	Total Net Earnings/ Loss	3	12	N
0075	Min. Profit for SE Tax	4a	12	N
0077	Optional Method Amount	4b	12	N
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

SCHEDULE SE

Self-Employment Tax

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
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	Nonfarm Opt Base Amount	16	12 N
0190	Nonfarm Opt Meth Amount	17	12 N
	Record Terminus Character		1 Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0270" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "982bbb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0010		9	Identifying Number N
0020	1a	1	Discharge Of Indebtedness In A Title 11 Case "X" or blank
0030	1b	1	Discharge Of Indebtedness To The Extent Insolvent "X" or blank
0040	1c	1	Discharge Of Qualified Farm Indebtedness "X" or blank
0050	1d	1	Discharge Of Qualified Real Prop Bus Indebtedness "X" or blank
0058	1e	1	Discharge of Qual Principal Residence Indebtedness "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0059	Discharge of Certain QLFY Indiv. Indebtedness	1f	1	"X" or blank
0060	Total Amount Of Discharged Indebtedness	2	12	N
0070	Treat All Property As Depreciable - Yes Box	3	1	"X" or blank
0080	Treat All Property As Depreciable - No Box	3	1	"X" or blank
@0085	Attach Description Of Transactions	Part II	6	"STMbnn" or blank
0090	Amt Excluded From Inc: Discharge Of Qual Real Prop	4	12	N
0100	Amt Excluded From Inc: Under Section 108(b) (5)	5	12	N
0110	Amt Excluded From Inc:To Reduce Net Operating Loss	6	12	N
0120	Amt Excluded From Inc:To Reduce Gen Bus Credit	7	12	N
0130	Amt Excluded From Inc:To Reduce Min Tax Credit	8	12	N
0140	Amt Excluded From Inc:To Reduce Net Cap Loss	9	12	N
0150	Amt Excluded From Inc:To Reduce Basis	10a	12	N

Field Identification No.		Form Ref.	Length	Field Description
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0155	Amt Excl'd-To Reduce Basis of Principal Residence	10b	12	N
0160	Depreciable Property Used Or Held	11a	12	N
0170	Land Used Or Held	11b	12	N
0180	Other Property Used Or Held	11c	12	N
0190	Passive Activity Loss And Credit Carryovers	12	12	N
0200	Foreign Tax Credit Carryover	13	12	N
0210	Amount Excluded Under Section 1081(b)	Part III	12	N
0220	Tax Year Beginning	Part III	8	DT
0230	Tax Year Ending	Part III	8	DT
0240	State Of Incorporation	Part III	2	AN
@0250	Statement Describing Transactions Under Sec 1081	Part III	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0613" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0246 Record ID		6	"FRMbbb"
0248 Form Number		6	"2210bb"
0258 Page Number		5	"PG03b"
0262 Taxpayer Identification Number		9	N (Primary SSN)
0263 Filler		1	Blank
0264 Form Occurrence Number		7	N 0000001
0265 Required Installment A	18 (a)	12	N
0275 Required Installment B	18 (b)	12	N
0285 Required Installment C	18 (c)	12	N
0295 Required Installment D	18 (d)	12	N
0298 Estimated Tax Paid and Withheld A	19 (a)	12	N
0303 Estimated Tax Paid and Withheld B	19 (b)	12	N
0305 Estimated Tax paid and withheld C	19 (c)	12	N
0308 Estimated Tax Paid and Withheld D	19 (d)	12	N

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Field Identification No.		Form Ref.	Length	Field Description
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0315	Applied Overpayment A	23(a)	12	N
0325	Underpayment A	25(a)	12	N
0335	Overpayment A	26(a)	12	N
0355	Previous Column Overpayment B	20(b)	12	N
0365	Tax To Be Applied B	21(b)	12	N
0375	Taxes Due Column B	22(b)	12	N
0385	Applied Overpayment B	23(b)	12	N
0395	Applied Underpayment B	24(b)	12	N
0405	Underpayment B	25(b)	12	N
0415	Overpayment B	26(b)	12	N
0435	Previous Column Overpayment C	20(c)	12	N
0445	Tax To Be Applied C	21(c)	12	N
0455	Taxes Due Column C	22(c)	12	N
0465	Applied Overpayment C	23(c)	12	N
0475	Applied Underpayment C	24(c)	12	N
0485	Underpayment C	25(c)	12	N
0495	Overpayment C	26(c)	12	N
0515	Previous Column Overpayment D	20(d)	12	N
0525	Tax To Be Applied D	21(d)	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0535	Taxes Due Column D	22(d)	12	N	
0545	Applied Overpayment D	23(d)	12	N	
0565	Underpayment D	25(d)	12	N	
0575	Period Beg Apr 16 Days (a)	27(a)	3	N	
0578	Period Beg Apr 16 Penalty (a)	28(a)	12	N	
0580	Period Beg Jul 1 Days (a)	29(a)	3	N	
0585	Period Beg Jul 1 Penalty (a)	30(a)	12	N	
0587	Period Beg Oct 1 Days (a)	31(a)	3	N	
0588	Period Beg Oct 1 Penalty (a)	32(a)	12	N	
0590	Period Beg Jan 1 Days (a)	33(a)	3	N	
0592	Period Beg Jan 1 Penalty (a)	34(a)	12	N	
0608	Period Beg Apr 16 Days (b)	27(b)	3	N	
0611	Period Beg Apr 16 Penalty (b)	28(b)	12	N	
0614	Period Beg Jul 1 Days (b)	29(b)	3	N	
0616	Period Beg Jul 1 Penalty (b)	30(b)	12	N	

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Field Identification No.		Form Ref.	Length	Field Description	
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0620	Period Beg Oct 1 Days (b)	31(b)	3	N	
0621	Period Beg Oct 1 Penalty (b)	32(b)	12	N	
0623	Period Beg Jan 1 Days (b)	33(b)	3	N	
0624	Period Beg Jan 1 Penalty (b)	34(b)	12	N	
0625	Period Beg Jul 1 Days (c)	29(c)	3	N	
0630	Period Beg Jul 1 Penalty (c)	30(c)	12	N	
0631	Period Beg Oct 1 Days (c)	31(c)	3	N	
0633	Period Beg Oct 1 Penalty (c)	32(c)	12	N	
					--
					--
0636	Period Beg Jan 1 Days (c)	33(c)	3	N	
0638	Period Beg Jan 1 Penalty (c)	34(c)	12	N	
0655	Period Beg Jan 1 Days (d)	33(d)	3	N	
0657	Period Beg Jan 1 Penalty (d)	34(d)	12	N	
0667	Waived Amount	35	12	N	
@0669	Waiver Explanation	35	6	"STMbnn" or blank	
0671	Total Underpayment	35	12	N	

Field Identification No.	Form Ref.	Length	Field Description
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Record Terminus Character		1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0323" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"2210Fb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	N
0013	1a	1	"X" or blank
0016	1b	1	"X" or blank
0020	2	12	N
0030	3	12	N
0040	4	12	N
0050	5	12	N
0055	6	12	N
0060	7	12	N
0065	8	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0067	Refundable Credit for Prior Year Minimum Tax	9	12	N	
0069	First-Time Homebuyer Credit	10	12	N	--
0072	Recovery Rebate Credit	11	12	N	--
0075	Credit Subtotal	12	12	N	
0080	Current Year Tax	13	12	N	
0090	Two Thirds Credit	14	12	N	
0100	Withholding Taxes	15	12	N	
0110	Current Taxes Owed	16	12	N	
0120	Prior Year's Tax	17	12	N	
0130	Required Annual Payment	18	12	N	
0140	Amounts Withheld/Amounts Paid or Credited	19	12	N	
0150	Underpayment	20	12	N	
0160	Earlier of Payment or Tax Due Date	21	8	YYYYMMDD	
0170	Penalty Days	22	3	N	
0176	Waived Amount	23	12	N	
@0177	Waiver Explanation	23	6	"STMbnn" or blank	
0180	Underpayment Penalty/Farmers Fisherman	23	12	N	

Field Identification No.	Form Ref.	Length	Field Description
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Record Terminus Character		1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0495" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "2441bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
*0010	1(a)	19	Name of Care Provider 1 AN or "STMbnn"
+0015	1(a)	4	Care Provider Name Control 1 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	1(b)	28	Street Address 1 AN
+0030	1(b)	29	City/State/Zip 1 AN
*+0040	1(c)	9	SSN/EIN 1 AN, "TAXEXEMPT", "LAFCP" or "STMbnn"
+0045	1(c)	1	SSN/EIN Type 1 "S" = SSN or ITIN, "E" = EIN, or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0050	Amount Paid 1	1(d)	12	N
0060	Name of Care Provider 2	1(a)	19	AN
0065	Care Provider Name Control 2	1(a)	4	'See 1st Occ.'
0070	Street Address 2	1(b)	28	AN
0080	City/State/Zip 2	1(b)	29	AN
0090	SSN/EIN 2	1(c)	9	AN, "TAXEXEMPT", "LAFCP" or "STMbnn"
0095	SSN/EIN Type 2	1(c)	1	'See 1st Occ.'
0100	Amount Paid 2	1(d)	12	N
*0110	Qualifying Person First Name - 1	2(a)	10	AN (first name, blank) or "STMbnn"
+0115	Qualifying Person Last Name - 1	2(a)	15	AN (last name) or blank
+0120	Qualifying Person Name Control - 1	2(a)	4	First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space
+0214	Qualifying Person SSN - 1	2(b)	9	N
+0215	Qualified Expenses - 1	2(c)	12	N
0217	Qualifying Person First Name - 2	2(a)	10	AN (first name, blank)
0218	Qualifying Person Last Name - 2	2(a)	15	'See 1st Occ.'
0221	Qualifying Person Name Control - 2	2(a)	4	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0223	Qualifying Person SSN - 2	2(b)	9	'See 1st Occ.'	
0225	Qualified Expenses - 2	2(c)	12	'See 1st Occ.'	
0230	Total Qualified Expenses or Limit	3	12	N	
0260	Primary Earned Income	4	12	N	
0270	Spouse's Earned Income	5	12	N	
0290	Base Amount/Smaller of Expenses or Income	6	12	N	
0295	Adjusted Gross Income	7	12	N	
0300	Applicable Percentage	8	6	R	
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 1040, Line 47	11	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0336	Subtracted Amount	12	12	N
0339	Credit for Child & Dependent Care	13	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
	Byte Count		4	"0471" 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, "TAXEXEMPT", "LAFCP" or "STMbnn"
+0045	SSN/EIN Type 1	1(c)	1	"S" = SSN or ITIN, "E" = EIN, or blank

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0050	Amount Paid 1	1(d)	12	N
0060	Name of Care Provider 2	1(a)	19	AN
0065	Care Provider Name Control 2	1(a)	4	'See 1st Occ.'
0070	Street Address 2	1(b)	28	AN
0080	City/State/Zip 2	1(b)	29	AN
0090	SSN/EIN 2	1(c)	9	AN, "TAXEXEMPT", "LAFCP" or "STMbnn"
0095	SSN/EIN Type 2	1(c)	1	'See 1st Occ.'
0100	Amount Paid 2	1(d)	12	N
*0110	Qualifying Person First Name - 1	2(a)	10	AN (first name, blank) or "STMbnn"
+0115	Qualifying Person Last Name - 1	2(a)	15	AN (last name) or blank
+0120	Qualifying Person Name Control - 1	2(a)	4	First 4 significant characters of person's last name, no leading or embedded spaces; allowable characters are alpha, hyphen, or space
+0214	Qualifying Person SSN - 1	2(b)	9	N
+0215	Qualified Expenses - 1	2(c)	12	N
0217	Qualifying Person First Name - 2	2(a)	10	AN (first name, blank)
0218	Qualifying Person Last Name - 2	2(a)	15	'See 1st Occ.'
0221	Qualifying Person Name Control - 2	2(a)	4	'See 1st Occ.'

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0223	Qualifying Person SSN - 2	2(b)	9	'See 1st Occ.'	
0225	Qualified Expenses - 2	2(c)	12	'See 1st Occ.'	
0230	Total Qualified Expenses or Limit	3	12	N	
0260	Primary Earned Income	4	12	N	
0270	Spouse's Earned Income	5	12	N	
0290	Smaller of Expenses or Income	6	12	N	
0295	Adjusted Gross Income	7	12	N	
0300	Applicable Percentage	8	6	R	
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 Form 1040A, Line 28	10	12	N	
					--

Field Identification No.	Form Ref.	Length	Field Description
		4	"0235" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0340		6	Record ID "SCHbb2"
0341		6	Schedule Type "1040Ab"
0342		5	Page Number "PG02b"
0343		9	Taxpayer Identification Number N (Primary SSN)
0344		1	Filler blank
0345		7	Schedule Occurrence Number N 0000001
0350	12	12	Employer Paid Benefits N
0351	13	12	Carryover Amount N
0353	14	12	Forfeited Amount N
0356	15	12	Adjusted Paid Benefits N
0360	16	12	Qualified Expenses N
0370	17	12	Smaller of Adjusted or Qualified N
0380	18	12	Earned Income N
0390	19	12	Spouse Earned Income N
0400	20	12	Tentative Exclusion N
0550	21	12	Excluded Benefits N
0570	22	12	Taxable Benefit N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0580	Allowed Cared for Amt	23	12	N
0590	Excluded Benefit Repeated	24	12	N
0600	Net Allowable Amount	25	12	N
0610	Total Qualified Expenses	26	12	N
0620	Smaller of Qualified Expenses	27	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0482" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"3800bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001
0020 Current Year Investment Credit	1a	12	N
0040 Welfare to Work Credit	1b	12	N
0060 Current Year Credit for Increasing Research	1c	12	N
*0065 LIHC Pass-Through EIN	1d	9	"STMbnn", N or blank
0070 Current Year Low-Income Housing Credit	1d	12	N
0090 Current Year Disabled Access Credit	1e	12	N
0100 Current Year Renewable Electricity Production	1f	12	N

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Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0110	Current Year Indian Employment Credit	1g	12	N	
0130	Current Year Orphan Drug Credit	1h	12	N	
*0535	NMC Pass-Through EIN	1i	9	"STMbnn", N or blank	
0540	Current Year New Markets Credit	1i	12	N	
0550	Credit for Small Employer Pension Plan Startup Cost	1j	12	N	
*0555	EPCCC Pass-Through EIN	1k	9	"STMbnn", N or blank	
0560	Credit for Employer-Provided Child Care Facilities	1k	12	N	
0580	Current Year Biodiesel Fuels Credit	1l	12	N	--
0590	Current Year Low Sulfur Diesel Fuel Credit	1m	12	N	
0600	Distilled Spirits Credit	1n	12	N	
0610	Nonconventional Fuel Source Credit	1o	12	N	
0620	New Energy Efficient Home Credit	1p	12	N	
0630	Energy Efficient Appliance Credit	1q	12	N	
0640	Alternative Motor Credit	1r	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0645	Alternative Motor Vehicle Pass-Through EIN	1r	9	N or blank	
0650	Alternative Fuel Vehicle Refueling Credit	1s	12	N	
0652	Credits for Affected Midwestern Disaster Area	1t	12	N	
0660	Mine Rescue Team Training Credit	1u	12	NO ENTRY	--
0670	Agricultural Chemicals Security Credit	1v	12	NO ENTRY	
0680	Credit for Employer Diff. Wage Payments	1w	12	NO ENTRY	
0685	Carbon Dioxide Sequestration Credit	1x	12	N	
0687	Current Year Credit for Contributions	1y	12	N	
0690	CY General Credits Electing Large Partnership	1z	12	N	
0740	Current Year General Business Credit	2	12	N	
0770	Passive Activity Credits	3	12	N	
0780	Subtract Line 3 from Line 2	4	12	N	
0790	Passive Activity Credits Allowed	5	12	N	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0800	Passive Activity from Publicly Traded Partnership	5	1	"X" or blank
0810	Carryforward of General Business Credit	6	12	N
@0825	Credit Computation Attachment	6	6	"STMbnn" or blank
0840	Carryback of General Business Credit	7	12	NO ENTRY
0850	Tentative General Business Credit	8	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0311" for Fixed; "nnnn" for variable format
		4	Value "*****"
1000		6	"FRMbbb"
1001		6	"3800bb"
1002		5	"PG02b"
1003		9	N (Primary SSN)
1004		1	blank
1005		7	N 0000001
1020	9	12	N
1030	10	12	N
1040	11	12	N
1045	12a	12	N
1060	12b	12	N
1070	12c	12	N
1080	12d	12	N
1090	12e	12	N

Field Identification No.		Form Ref.	Length	Field Description	
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1100	Total Credits	12f	12	N	
1110	Net Income Tax	13	12	N	
1120	Net Regular Tax	14	12	N	
1130	Enter 25% of Excess	15	12	N	
1140	Tentative Minimum Tax	16	12	N	
1150	Greater of Line 15 or Line 16	17	12	N	
1160	Subtract Line 17 from Line 13	18a	12	N	
1163	Bonus Depreciation	18b	12	NO ENTRY	
1167	Add Lines 18a and 18b	18c	12	N	
1170	Section Literal	19	9	"SECb41(G)" or blank	
1180	Attach Corporation Computation	19	6	NO ENTRY	
1190	Corporate ID	19	13	NO ENTRY	
1200	Smaller of Line 8 or Line 18c	19a	12	N	
1210	Smaller of Line 8 or Line 18a	19b	12	N	
1220	Subtract Line 19b from Line 19a	19c	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0271" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
1230 Record ID		6	"FRMbbb"
1231 Form Number		6	"3800bb"
1232 Page Number		5	"PG03b"
1233 Taxpayer Identification Number		9	N (Primary SSN)
1234 Filler		1	blank
1235 Form Occurrence Number		7	N 0000001
1245 Multiply Line 16 by 75%	20	12	N
1255 Enter the greater of Line 15 or Line 20	21	12	N
1265 Subtract Line 21 from Line 13	22	12	N
1275 Subtract Line 19b from Line 22	23	12	N
1285 Amount from Form 8844 Line 10	24	12	N
1295 Empowerment Zone and Renewal Community Credit	25	12	N
1305 Subtract Line 15 from Line 13	26	12	N
1315 Add Lines 19b and 25	27	12	N

Field Identification No.		Form Ref.	Length	Field Description
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1325	Subtract Line 27 from Line 26	28	12	N
1335	Investment Credit, Form 3468	29a	12	N
1345	Work Opportunity Credit, Form 5884	29b	12	N
1355	Alcohol and Cellulosic Biofuels, Form 6478	29c	12	N
1365	Low-income Housing Credit, Form 8586	29d	12	N
1375	Renewable Electricity Credit, Form 8835	29e	12	N
1385	Employer Social Sec. and Medicare Taxes, Form 8846	29f	12	N
1390	Railroad Track Maintenance Credit (Form 8900)	29g	12	N
1395	Add Lines 29a through 29g	30	12	N
1405	Smaller of Line 28 or Line 30	31	12	N
1415	Credit Allowed for Current Year	32	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0515" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0877 Record ID		6	"FRMbbb"
0878 Form Number		6	"4136bb"
0879 Page Number		5	"PG03b"
0880 Taxpayer Identification Number		9	N (Primary SSN)
0881 Filler		1	blank
0882 Form Occurrence Number		7	N 0000001
0950 Alcohol Fuel Mixture Registration No.	9	12	AN
0960 Alcohol Mixtures Ethanol Gallons	9a(c)	6	N
0970 Alcohol Mixtures Ethanol Cr. Amount	9a(d)	12	N
0980 Alcohol Mixtures Other Than Ethanol Gallons	9b(c)	6	N
0990 Alcohol Mixtures Other Than Ethanol Cr. Amount	9b(d)	12	N
3010 Biodiesel Mixture Registration No.	10	12	AN
3020 Biodiesel Mix Gallons	10a(c)	6	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
3030	Biodiesel Mix Cr. Amount	10a(d)	12	N
3040	Agri-biodiesel Mix Gallons	10b(c)	6	N
3050	Agri-biodiesel Mix Cr. Amount	10b(d)	12	N
3060	Renewable Diesel Mix Gallons	10c(c)	6	N
3070	Renewable Diesel Mix Cr. Amount	10c(d)	12	N
3199	LPG Use Type Literal	11a(a)	3	"BUS" or blank
3200	LPG Use Type	11a(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3210	LPG Gallons	11a(c)	6	N
3220	LPG Cr. Amount	11a(d)	12	N
3239	"P Series" Fuels Use Type Literal	11b(a)	3	"BUS" or blank
3240	P Series Fuels Use Type	11b(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3260	P Series Fuels Gallons	11b(c)	6	N
3280	P Series Fuels Cr. Amount	11b(d)	12	N
3299	CNG Use Type Literal	11c(a)	3	"BUS" or blank
3300	Compressed Natural Gas Use Type	11c(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank

Credit for Federal Tax Paid on Fuels

Field Identification No.		Form Ref.	Length	Field Description
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3320	Compressed Natural Gas Gallons	11c(c)	6	N
3340	Compressed Natural Gas Cr. Amount	11c(d)	12	N
3359	Liquefied Hydrogen Use Type Literal	11d(a)	3	"BUS" or blank
3360	Liquefied Hydrogen Use Type	11d(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3380	Liquefied Hydrogen Gallons	11d(c)	6	N
3400	Liquefied Hydrogen Cr. Amount	11d(d)	12	N
3419	Liquid Fuel from Coal Use Type Literal	11e(a)	3	"BUS" or blank
3420	Liquid Fuel from Coal Use type	11e(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3440	Liquid Fuel from Coal Gallons	11e(c)	6	N
3460	Liquid Fuel from Coal Cr. Amount	11e(d)	12	N
3479	Nontaxable Liquid Fuel Use Type Literal	11f(a)	3	"BUS" or blank
3480	Nontaxable Liquid Fuel Use Type	11f(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3500	Nontaxable Liquid Fuel Gallons	11f(c)	6	N

Credit for Federal Tax Paid on Fuels

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
3520	Nontaxable Liquid Fuel Credit Amount	11f(d)	12	N
3539	Liquefied Natural Gas Use Type Literal	11g(a)	3	"BUS" or blank
3540	Liquefied Natural Gas Use Type	11g(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3560	Liquefied Natural Gas Gallons	11g(c)	6	N
3580	Liquefied Natural Gas Cr. Amount	11g(d)	12	N
3582	Liquefied Gas from Biomass Use Type Literal	11h(a)	3	"BUS" or blank
3583	Liquefied Gas from Biomass Use Type	11h(a)	2	Values "01, 02, 04, 05, 06, 07, 11, 13, 14, 15" or blank
3585	Liquefied Gas Derived from Biomass Gas Gallons	11h(c)	6	N
3587	Liquefied Gas Derived from Biomass Credit Amount	11h(d)	12	n
3600	Alternative Fuel Cr. Reg. No.	12	12	AN
3620	LPG Gallons	12a(c)	6	N
3640	LPG Cr. Amount	12a(d)	12	N
3660	P Series Fuels Gallons	12b(c)	6	N
3680	P Series Fuels Cr. Amount	12b(d)	12	N

Credit for Federal Tax Paid on Fuels

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	-----	-----	-----	
3700	Compressed Natural Gas Gallons	12c(c)	6	N	
3720	Compressed Natural Gas Cr. Amount	12c(d)	12	N	
3740	Liquefied Hydrogen Gallons	12d(c)	6	N	
3760	Liquefied Hydrogen Cr. Amount	12d(d)	12	N	
3780	Liquid Fuel from Coal Gallons	12e(c)	6	N	
3800	Liquid Fuel from Coal Cr. Amount	12e(d)	12	N	
3820	Liquid Fuel Gallons	12f(c)	6	N	
3840	Liquid Fuel Credit Amount	12f(d)	12	N	
3860	Liquefied Natural Gas Gallons	12g(c)	6	N	
3880	Liquefied Natural Gas Cr. Amount	12g(d)	12	N	
3881	Liquefied Gas Derived from Biomass Gallons	12h(c)	6	N	
3883	Liquefied Gas Derived from Biomass Credit Amount	12h(d)	12	N	
3885	Compressed Gas Derived from Biomass Gallons	12i(c)	6	N	

Credit for Federal Tax Paid on Fuels

Field Identification No.		Form Ref.	Length	Field Description	
3887	Compressed Gas Derived from Biomass Credit Amount	12i(d)	12	N	

Record Terminus Character 1 Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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Byte Count		4	"0836" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"4684bb"
0002 Page Number		5	"PG01b"
0003 Taxpayer Identification Number		9	N (Primary SSN)
0004 Filler		1	blank
0005 Form Occurrence Number		7	N 0000001 - 0000005
*0010 Property Desc A (1)	1A	56	AN or "STMbnn"
+0020 Cost or Other Basis (1)	2A	12	N
+0030 Insurance (1)	3A	12	N
*+0040 Gain from Casualty or Theft (1)	4A	12	N or "STMbnn"
+0050 Fair Market Value Before Theft (1)	5A	12	N
+0060 Fair Market Value After Theft (1)	6A	12	N
+0070 Line 5 minus Line 6 (1)	7A	12	N
+0080 Smaller of Line 2 or Line 7 (1)	8A	12	N
+0090 Line 8 minus line 3 (1)	9A	12	N

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0100	Property Desc B (2)	1B	56	AN
0110	Cost or Other Basis (2)	2B	12	N
0120	Insurance (2)	3B	12	N
0130	Gain from Casualty or Theft (2)	4B	12	N
0140	Fair Market Value Before Theft (2)	5B	12	N
0150	Fair Market Value After Theft (2)	6B	12	N
0160	Line 5 minus Line 6 (2)	7B	12	N
0170	Smaller of Line 2 or Line 7 (2)	8B	12	N
0180	Line 8 minus Line 3 (2)	9B	12	N
0190	Property Desc C (3)	1C	56	AN
0200	Cost or Other Basis (3)	2C	12	N
0210	Insurance (3)	3C	12	N
0220	Gain from Casualty or Theft (3)	4C	12	N
0230	Fair Market Value Before Theft (3)	5C	12	N
0240	Fair Market Value After Theft (3)	6C	12	N
0250	Line 5 minus Line 6 (3)	7C	12	N
0260	Smaller of Line 2 or Line 7 (3)	8C	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0270	Line 8 minus Line 3 (3)	9C	12	N
0280	Property Desc D (4)	1D	56	AN
0290	Cost or Other Basis (4)	2D	12	N
0300	Insurance (4)	3D	12	N
0310	Gain from Casualty or Theft (4)	4D	12	N
0320	Fair Market Value Before Theft (4)	5D	12	N
0330	Fair Market Value After Theft (4)	6D	12	N
0340	Line 5 minus Line 6 (4)	7D	12	N
0350	Smaller of Line 2 or Line 7 (4)	8D	12	N
0360	Line 8 minus Line 3 (4)	9D	12	N
0370	Total Casualty or Theft Loss	10	12	N
0380	Applicable Amount	11	12	N
0390	Net Casualty or Theft Loss	12	12	N
0400	Total Line 12 Amount	13	12	N
0410	Total Casualty or Theft Gain	14	12	N
0420	Line 14 more than Line 13	15	12	N
0430	Line 13 more than Line 14	16	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----		----	-----	-----	
0435	Add Amount from Line 12	17	12	N	
0439	Yes Box Indicator	18a	1	"X" or blank	
0441	No Box Indicator	18a	1	"X" or blank	
0443	Total Amount from Box Ind	18a	12	N	
0445	State/Local Taxes Box Ind	18b	1	"X" or blank	
0446	Line 16 Minus Line 18a	19	12	N	
0448	Add Amounts on Line 12	20	12	N	--
0450	No Box Indicator	21	1	"X" or blank	
0452	Yes Box Indicator	21	1	"X" or blank	--
0454	Total Amount from Box Ind	21	12	N	
0456	10% of Adjusted Gross Income	22	12	N	
0458	Subtract Line 22 from Line 21	23	12	N	
0459	Add Lines 18a, 20 and 23	24	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"1104" for Fixed; "nnnn" for variable format
		4	Value "*****"
0460		6	"FRMbbb"
0461		6	"4684bb"
0462		5	"PG02b"
0463		9	N (Primary SSN)
			Number
0464		1	blank
0465		7	N 0000001 - 0000005
*0470	25A	56	AN or "STMbnn"
+0480	26A	12	N
			(1)
+0490	27A	12	N
+0500	28A	12	N or "STMbnn"
			Gain from Casualty or Theft (1)
+0510	29A	12	N
			Fair Market Value Before Theft (1)
+0520	30A	12	N
			Fair Market Value After Theft (1)
+0530	31A	12	N
			Net Fair Market (1)
+0540	32A	12	N
			Property Basis or Net Fair Market (1)
+0545	33A	5	"F8829" or blank
			Form 8829 Indicator
+0550	33A	12	N
			Net Property Loss (1)

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0560	Property Desc B (2)	25B	56	AN	
0570	Cost or Adj Basis (2)	26B	12	N	
0580	Insurance (2)	27B	12	N	
0590	Gain from Casualty or Theft (2)	28B	12	N	
0600	Fair Market Value Before Theft (2)	29B	12	N	
0610	Fair Market Value After Theft (2)	30B	12	N	
0620	Net Fair Market (2)	31B	12	N	
0630	Property Basis or Net Fair Market (2)	32B	12	N	
0635	Form 8829 Indicator	33B	5	"F8829" or blank	
0640	Net Property Loss (2)	33B	12	N	
0650	Property Desc C (3)	25C	56	AN	
0660	Cost or Adj Basis (3)	26C	12	N	
0670	Insurance (3)	27C	12	N	
0680	Gain from Casualty or Theft (3)	28C	12	N	
0690	Fair Market Value Before Theft (3)	29C	12	N	
0700	Fair Market Value After Theft (3)	30C	12	N	
0710	Net Fair Market (3)	31C	12	N	
0720	Property Basis or Net Fair Market (3)	32C	12	N	

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0725 Form 8829 Indicator	33C	5	"F8829" or blank
0730 Net Property Loss (3)	33C	12	N
0740 Property Desc D (4)	25D	56	AN
0750 Cost or Adj Basis (4)	26D	12	N
0760 Insurance (4)	27D	12	N
0770 Gain from Casualty or Theft (4)	28D	12	N
0780 Fair Market Value Before Theft (4)	29D	12	N
0790 Fair Market Value After Theft (4)	30D	12	N
0800 Net Fair Market (4)	31D	12	N
0810 Property Basis or Net Fair Market (4)	32D	12	N
0815 Form 8829 Indicator	33D	5	"F8829" or blank
0820 Net Property Loss (4)	33D	12	N
@0825 Casualties Computation	33	6	"STMbnn" or blank
0830 Total Casualty or Theft Loss	34	12	N
*0840 Short - Casualty or Theft Desc (1)	35(a)	25	AN or "STMbnn"
+0850 Short - Trade or Rental Property (1)	35(b)(i)	12	N
+0860 Short - Income Producing Property (1)	35(b)(ii)	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
+0870	Short - Gains from Casualties or Thefts (1)	35(c)	12	N	
0880	Short - Casualty or Theft Desc (2)	35(a)	25	AN	
0890	Short - Trade or Rental Property (2)	35(b)(i)	12	N	
0900	Short - Income Producing Property (2)	35(b)(ii)	12	N	
0910	Short - Gains from Casualties or Thefts (2)	35(c)	12	N	
0920	Short - Totals Trade, Business	36(b)(i)	12	N	
0930	Short - Totals Income Producing Property	36(b)(ii)	12	N	
0940	Short - Totals Gains from Casualties or Thefts	36(c)	12	N	
0948	PAL Indicator	37(c)	3	"PAL" or blank	
0950	Net Gain or (Loss)	37(c)	12	N	
0958	PAL Indicator	38(c)	3	"PAL" or blank	
0960	Amount on Line 30(b)(ii)	38(c)	12	N	
0970	Casualty or Theft Gains from F4797	39(c)	12	N	
*0980	Long - Casualty or Theft Desc (1)	40(a)	25	AN or "STMbnn"	
+0990	Long - Trade Rental Property (1)	40(b)(i)	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
+1000	Long - Income Producing Property (1)	40(b)(ii)	12	N	
+1010	Long - Gains from Casualties or Thefts(1)	40(c)	12	N	
1020	Long - Casualty or Theft Desc (2)	40(a)	25	AN	
1030	Long - Trade Rental Property (2)	40(b)(i)	12	N	
1040	Long - Income Producing Property (2)	40(b)(ii)	12	N	
1050	Long - Gains from Casualties or Thefts (2)	40(c)	12	N	
1060	Long - Total Losses Trade, Business	41(b)(i)	12	N	
1070	Long - Total Losses Income Producing Property	41(b)(ii)	12	N	
1080	Long - Total Gains	42	12	N	
1090	Add Line 38 Amounts Cols (b)(i) and (b)(ii)	43	12	N	
1098	PAL Indicator	44(a)	3	"PAL" or blank	
1100	Net Gain or (Loss)	44(a)	12	N	
1108	PAL Indicator	44(b)	3	"PAL" or blank	
1110	Line 38 Amount Col (b)(ii)	44(b)	12	N	
1115	PAL Indicator	45	3	"PAL" or blank	

Field Identification No.		Form Ref.	Length	Field Description
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1120	Loss Equal to or Smaller than Gain	45	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0963" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"5074bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
0120	1	12	N
			Wages, Salaries, Tips (Guam)
0125	1	12	N
			Wages, Salaries, Tips (CNMI)
0130	2	12	N
			Taxable Interest (Guam)
0135	2	12	N
			Taxable Interest (CNMI)
0140	3	12	N
			Ordinary Dividends (Guam)
0145	3	12	N
			Ordinary Dividends (CNMI)
0150	4	12	N
			Refunds, Credits/ Offsets & Local Inc Taxes (Guam)

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0155	Refunds, Credits/ Offsets & Local Inc Taxes (CNMI)	4	12	N
0160	Alimony Received (Guam)	5	12	N
0165	Alimony Received (CNMI)	5	12	N
0170	Business Income or Loss (Guam)	6	12	N
0175	Business Income or Loss (CNMI)	6	12	N
0180	Capital Gain or Loss (Guam)	7	12	N
0185	Capital Gain or Loss (CNMI)	7	12	N
0190	Other Gains or Losses (Guam)	8	12	N
0195	Other Gains or Losses (CNMI)	8	12	N
0200	IRA Distributions (Taxable Amt) (Guam)	9	12	N
0205	IRA Distributions (Taxable Amt) (CNMI)	9	12	N
0210	Pensions & Annuities (Taxable Amt) (Guam)	10	12	N
0215	Pensions & Annuities (Taxable Amt) (CNMI)	10	12	N
0220	Rental Real Estate, Royalties etc. (Guam)	11	12	N

Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0225	Rental Real Estate, Royalties etc. (CNMI)	11	12	N
0230	Farm Income or Loss (Guam)	12	12	N
0235	Farm Income or Loss (CNMI)	12	12	N
0240	Unemployment Compensation (Guam)	13	12	N
0245	Unemployment Compensation (CNMI)	13	12	N
0250	Social Security Benefits (Taxable Amt) (Guam)	14	12	N
0255	Social Security Benefits (Taxable Amt) (CNMI)	14	12	N
*0260	Other Income List Statement (Guam)	15	20	AN, "STMbnn" or blank
+0265	Other Income Total Amount (Guam)	15	12	N
*0270	Other Income List Statement (CNMI)	15	20	AN, "STMbnn" or blank
+0275	Other Income Total Amount (CNMI)	15	12	N
0280	Total Income (Guam)	16	12	N
0285	Total Income (CNMI)	16	12	N
0290	Educator Expenses (Guam)	17	12	N
0295	Educator Expenses (CNMI)	17	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0300	Bus Expenses Reservists and Others (Guam)	18	12	N
0305	Bus Expenses Reservists and Others (CNMI)	18	12	N
0310	Health Savings Account Deduction (Guam)	19	12	N
0315	Health Savings Account Deduction (CNMI)	19	12	N
0320	Moving Expenses (Guam)	20	12	N
0325	Moving Expenses (CNMI)	20	12	N
0330	One-Half of Self- Employment Tax (Guam)	21	12	N
0335	One-Half of Self- Employment Tax (CNMI)	21	12	N
0340	Self-Employed SEP/ SIMPLE & Qualified Plans (Guam)	22	12	N
0345	Self-Employed SEP/ SIMPLE & Qualified Plans (CNMI)	22	12	N
0350	Self-Employed Health Insurance Deduction (Guam)	23	12	N
0355	Self-Employed Health Insurance Deduction (CNMI)	23	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0360	Penalty on Early Withdrawal of Savings (Guam)	24	12	N
0365	Penalty on Early Withdrawal of Savings (CNMI)	24	12	N
0380	IRA Deduction (Guam)	25	12	N
0385	IRA Deduction (CNMI)	25	12	N
0390	Student Loan Interest Deduction (Guam)	26	12	N
0395	Student Loan Interest Deduction (CNMI)	26	12	N
0400	Tuition and Fees Deduction (Guam)	27	12	N
0405	Tuition and Fees Deduction (CNMI)	27	12	N
*0410	Other Adjustments List statement (Guam)		20	AN, "STMbnn" or blank, Allowable special characters are parentheses
+0415	Other Adjustments Total Amount (Guam)		12	N
*0420	Other Adjustments List Statement (CNMI)		20	AN, "STMbnn" or blank, Allowable special characters are parentheses
+0425	Other Adjustments Total amount (CNMI)		12	N
0430	Total Adjustments (Guam)	28	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0435	Total Adjustments (CNMI)	28	12	N
0440	Adjusted Gross Income (Guam)	29	12	N
0445	Adjusted Gross Income (CNMI)	29	12	N
0450	Payments on Estimated Tax Return Filed with Guam	30	12	N
0455	Payments on Estimated Tax Return Filed with CNMI	30	12	N
0460	Inc Tax Withheld From US Gov Civilian Wages (Guam)	31	12	N
0465	Inc Tax Withheld From US Gov Civilian Wages (CNMI)	31	12	N
0470	Inc Tax Withheld From US Armed Forces Wages (Guam)	32	12	N
0475	Inc Tax Withheld From US Armed Forces Wages (CNMI)	32	12	N
0480	Inc Tax Withheld From Wages Earned in Guam	33	12	N
0485	Inc Tax Withheld From Wages Earned in CNMI	33	12	N

FORM 5074

Allocation of Individual Inc Tax to
Guam or CNMI

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0490	Total Payments (Guam)	34	12	N
0495	Total Payments (CNMI)	34	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0352" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"5695bb"
0002		5	"PG01b"
0003		9	N (Primary SSN) Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000004 Form Occurrence Number
0010		9	N Identifying Number of Taxpayer
0015	1	12	N Qualified Solar Electric Property
0025	2	12	N Multiply Line 1 by 30%
0035	4	12	N Smaller Line 2 or 3
0045	5	12	N Qualified Solar Water Heating Property
0055	6	12	N Multiply Line 5 by 30%

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Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0065	Smaller of Line 6 or 7	8	12	N	
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	Kilowatt Capacity of Line 9	11	12	N	--
0115	Smaller of Line 10 or 11	12	12	N	--
0120	Qualified Small Wind Energy Costs	13	12	N	
0130	Multiply Line 13 by 30%	14	12	N	--
0140	Number of Kilowatts	15	6	R	--
0150	Kilowatt Capacity of Line 13	15	12	N	--
0160	Smallest of Lines 14, 15 or 16	17	12	N	--

Field Identification No.		Form Ref.	Length		Field Description
-----	-----	-----	-----		-----
0170	Qualified Geothermal Heat Pump Costs	18	12	N	--
0180	Multiply Line 18 by 30%	19	12	N	--
0190	smaller of Line 19 or 20	21	12	N	--
0200	Credit Carryforward from 2007	22	12	N	--
0210	Add Lines 4, 8, 12, 17, 21 and 22	23	12	N	--
0215	Tax from Form 1040	24	12	N	
0220	Form 1040 Credit & Other Credits	25	12	N	
0225	Subtract Line 25 from Line 24	26	12	N	
0230	Residential Energy Efficient Property Credit	27	12	N	
0235	Credit Carryforward to 2009	28	12	N	
	Record Terminus Character		1		Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0352" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"5695bb"
0002		5	"PG01b"
0003		9	N (Primary SSN) Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000004 Form Occurrence Number
0010		9	N Identifying Number of Taxpayer
0015	1	12	N Qualified Solar Electric Property
0025	2	12	N Multiply Line 1 by 30%
0035	4	12	N Smaller Line 2 or 3
0045	5	12	N Qualified Solar Water Heating Property
0055	6	12	N Multiply Line 5 by 30%

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Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0065	Smaller of Line 6 or 7	8	12	N	
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	Kilowatt Capacity of Line 9	11	12	N	--
0115	Smaller of Line 10 or 11	12	12	N	--
0120	Qualified Small Wind Energy Costs	13	12	N	
0130	Multiply Line 13 by 30%	14	12	N	--
0140	Number of Kilowatts	15	6	R	--
0150	Kilowatt Capacity of Line 13	15	12	N	--
0160	Smallest of Lines 14, 15 or 16	17	12	N	--

Field Identification No.		Form Ref.	Length		Field Description
-----	-----	-----	-----		-----
0170	Qualified Geothermal Heat Pump Costs	18	12	N	--
0180	Multiply Line 18 by 30%	19	12	N	--
0190	smaller of Line 19 or 20	21	12	N	--
0200	Credit Carryforward from 2007	22	12	N	--
0210	Add Lines 4, 8, 12, 17, 21 and 22	23	12	N	--
0215	Tax from Form 1040	24	12	N	
0220	Form 1040 Credit & Other Credits	25	12	N	
0225	Subtract Line 25 from Line 24	26	12	N	
0230	Residential Energy Efficient Property Credit	27	12	N	
0235	Credit Carryforward to 2009	28	12	N	
	Record Terminus Character		1		Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0262" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"5884bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0040	1a	12	N
			Wages Paid Worked At Least 120 But < 400 Hours
0050	1a	12	N
			Total Wages Worked 120-400 Hours
0060	1b	12	N
			Wages Paid Worked At Least 400 Hours
0070	1b	12	N
			Total Wages Worked 400 Hours or More
0072	1c	12	N
			Second Year Wages
0074	1c	12	N
			Total Second Year Wages
0080	2	12	N
			Sum of Lines 1a, 1b and 1c

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Field Identification No.		Form Ref.	Length	Field Description
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@0085	Attach Exception Statement	2	6	"STMbnn" or blank
0090	Work Oppt. Credits from Flow-Through Entities	3	12	N
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

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Field Identification
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Field Description

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Record Terminus Character

1

Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0513" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"6251bb"
0002		5	"PG01b"
0003		9	N (Primary SSN) Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 Form Occurrence Number
0035	1	12	N AGI or AGI Less Deductions
0045	2	12	N Medical/Dental Expense
0065	3	12	N Schedule A Taxes
0085	4	12	N Certain Mortgage Int.
0087	5	12	N Miscellaneous Itemized Deductions
0088	6	12	N Worksheet Amount
0089	7	12	N Amount from Form 4684
*0090	8	25	AN or "STMbnn" Type of Other Tax Refund
+0091	8	12	N Amount of Other Tax Refund

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0092	Refund of Taxes	8	12	N	
0094	Investment Int. Expense	9	12	N	
0096	Depletion	10	12	N	
0098	Net Operating Loss	11	12	N	
0100	Tax Exempt Interest From Private Activity Bonds	12	12	N	
0102	Section 1202 Exclusion	13	12	N	
0104	Incentive Stock Options	14	12	N	
0106	Beneficiaries of Estates and Trusts	15	12	N	
0110	Large Partnerships	16	12	N	
0114	Adjusted Gain or Loss	17	12	N	
0118	Depreciation	18	12	N	
0122	Passive Activity Loss	19	12	N	
0126	Certain Loss Limitations	20	12	N	
0130	Circulation Expense	21	12	N	
0134	Long-term Contracts	22	12	N	
0138	Mining Exploration and Development Costs	23	12	N	
0142	Research Experimental Expense	24	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
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0146	Certain Installment Sales	25	12	N	
0150	Intangible Drilling	26	12	N	
0154	Other Adjustments	27	12	N	
0267	Alternative Tax Net Operating Loss	28	12	N	
0283	Alternative Minimum Taxable Income	29	12	N	
0287	Exemption Amount	30	12	N	
0306	Child Exemption Worksheet Literal	30	1	"C" or blank	
0315	Adjusted AMT Income	31	12	N	
0325	Initial Minimum Tax	32	12	N	
0330	Foreign Tax Credit	33	12	N	
0333	Tentative Minimum Tax	34	12	N	
0337	Applicable Return Tax	35	12	N	
0340	Alternative Minimum Tax	36	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0271" for Fixed; "nnnn" for variable format
		4	Value "*****"
0350		6	"FRMbbb"
0351		6	"6251bb"
0352		5	"PG02b"
0353		9	N (Primary SSN)
0354		1	blank
0355		7	N 0000001
0360	37	12	N
0370	38	12	N
0380	39	12	N
0390	40	12	N
0410	41	12	N
0420	42	12	N
0430	43	12	N
0470	44	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0480	Amount from Appropriate Worksheet	45	12	N	
0485	Subtract Line 45 from 44	46	12	N	
0490	Smaller of Line 37 or 38	47	12	N	
0500	Smaller of Line 46 or 47	48	12	N	
0580	Subtract Line 48 from 47	49	12	N	--
0590	Multiply Line 49 by .15	50	12	N	
0605	Subtract Line 47 from 41	51	12	N	
0610	Multiply Line 51 by .25	52	12	N	
0615	Add Lines 43, 50, and 52	53	12	N	
0620	Multiply Line 37 by .26 or .28 and Subtract \$3,500	54	12	N	
0625	Smaller of Line 53 or 54	55	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0395" for Fixed; "nnnn" for variable format
		4	Value "*****"
0443		6	"FRMbbb"
0444		6	"6765bb"
0445		5	"PG02b"
0446		9	N (Primary SSN)
			Number
0447		1	Blank
0448		7	N 0000001
0465	38	12	N
			Multiply Line 34 by 3%
0470	39	12	N
			Multiply Line 37 by 4%
0475	40	12	N
			Multiply Line 36 by 5%
0480	41	12	N
			Add Lines 23, 38, 39, and 40
0485	42	1	"X" or blank
			Section 280C Election "Yes" Box - B
0490	42	1	"X" or blank
			Section 280C Election "No" Box - B
0495	42	12	N
			Alternative Incremental Credit
@0500	42	6	"STMbnn" or blank
			Attach Schedule

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0520	Paid or Incurred to Energy Consortia	43	12	NO ENTRY
0530	Research Payments to Qualified Orgs	44	12	NO ENTRY
0540	Qualified Org Base Period Amount	45	12	NO ENTRY
0550	Subtract Line 45 from Line 44	46	12	NO ENTRY
0560	Add Lines 43 and 46	47	12	NO ENTRY
0570	Multiply Line 47 by 20%	48	12	NO ENTRY
0580	Wages for Qualified Services	49	12	NO ENTRY
0590	Cost of Supplies	50	12	NO ENTRY
0600	Computer Rental or Lease Costs	51	12	NO ENTRY
0610	Contract Research Exp Applicable Percentage	52	12	NO ENTRY
0620	Total Qualified Research Expenses	53	12	NO ENTRY
0630	Prior 3 Years Total Qualified Research Expenses	54	12	NO ENTRY
0640	Divide Line 54 by 6.0	55	12	NO ENTRY
0650	Subtract Line 55 from Line 53	56	12	NO ENTRY
0660	Multiply Line	57	12	NO ENTRY
0670	Add Lines 48 and 57	58	12	NO ENTRY

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0700	Section 280C Election "Yes" Box - C	59	1	NO ENTRY
0710	Section 280C Election "No" Box - C	59	1	NO ENTRY
0720	Credit Amount	59	12	NO ENTRY
0725	Reserved	59	6	NO ENTRY
0727	Enter the Amount from Form 3800	60	12	N
0729	Subtract Line 60 from Line 17	61	12	N
0730	Research Credit from Pass Through Entities	62	12	N
0740	Add Lines 61 & 62	63	12	N
0750	Allocated to Beneficiaries	64	12	NO ENTRY
0760	Estate and Trust Current Year Credit	65	12	NO ENTRY
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"2003" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0720		6	Record ID "FRMbbb"
0721		6	Form Number "8275bb"
0722		5	Page Number "PG02b"
0723		9	Taxpayer Identification Number N (Primary SSN)
0724		1	Filler blank
0725		7	Form Occurrence Number N 0000001 - 0000002
*0730	IV	70	Explanations-1 AN or "STMbnn"
0740	IV	70	Explanations-2 AN
0750	IV	70	Explanations-3 AN
0760	IV	70	Explanations-4 AN
0770	IV	70	Explanations-5 AN
0780	IV	70	Explanations-6 AN
0790	IV	70	Explanations-7 AN
0800	IV	70	Explanations-8 AN
0810	IV	70	Explanations-9 AN
0820	IV	70	Explanations-10 AN
0830	IV	70	Explanations-11 AN
0840	IV	70	Explanations-12 AN
0850	IV	70	Explanations-13 AN

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0860	Explanations-14	IV	70	AN
0870	Explanations-15	IV	70	AN
0880	Explanations-16	IV	70	AN
0890	Explanations-17	IV	70	AN
0900	Explanations-18	IV	70	AN
0910	Explanations-19	IV	70	AN
0920	Explanations-20	IV	70	AN
0930	Explanations-21	IV	70	AN
0940	Explanations-22	IV	70	AN
0950	Explanations-23	IV	70	AN
0960	Explanations-24	IV	70	AN
0970	Explanations-25	IV	70	AN
0980	Explanations-26	IV	70	AN
0990	Explanations-27	IV	70	AN
1000	Explanations-28	IV	70	AN
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"2003" for Fixed; "nnnn" for variable format
		4	Value "*****"
0720		6	"FRMbbb"
0721		6	"8275Rb"
0722		5	"PG02b"
0723		9	N (Primary SSN)
0724		1	Blank
0725		7	N 0000001 - 0000002
*0730	IV	70	AN or "STMbnn"
0740	IV	70	AN
0750	IV	70	AN
0760	IV	70	AN
0770	IV	70	AN
0780	IV	70	AN
0790	IV	70	AN
0800	IV	70	AN
0810	IV	70	AN
0820	IV	70	AN
0830	IV	70	AN
0840	IV	70	AN
0850	IV	70	AN

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"1018" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0590 Record ID		6	"FRMbbb"
0591 Form Number		6	"8283bb"
0592 Page Number		5	"PG02b"
0593 Taxpayer Identification Number		9	N (Primary SSN)
0594 Filler		1	blank
0595 Form Occurrence Number		7	N 0000001 - 0000004
0610 BMF Use Only		9	NO ENTRY
0641 Property Type-Art \$20,000 or More	4	1	"X" or blank
0642 Other Real Estate	4	1	"X" or blank
0643 Securities	4	1	"X" or blank
0644 Equipment	4	1	"X" or blank
0645 Property Type-Art Less Than \$20,000	4	1	"X" or blank
0646 Collectibles	4	1	"X" or blank
0647 Qualified Conservation Contribution	4	1	"X" or blank
0648 Property Type-Other	4	1	"X" or blank
0649 Intellectual Property	4	1	"X" or blank

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Field No.	Identification	Form Ref.	Length	Field Description	
-----	-----	-----	-----	-----	-----
*0650	Descrip of Prop (A)	5A(a)	80	AN or "STMbnn"	
*+0652	Summary Condition (A)	5A(b)	30	AN or "STMbnn"	
+0654	Fair Market value (A)	5A(c)	12	N	
+0660	Date Acquired (A)	5A(d)	6	DT (YYYYMM)	
+0675	How Acquired (A)	5A(e)	11	AN	
+0680	Cost or Basis (A)	5A(f)	12	N	
*+0690	Bargain Sale (A)	5A(g)	12	N or "STMbnn"	
+0700	Amt of Deductions (A)	5A(h)	12	N	
+0710	Ave. Trdg. Price(A)	5A(i)	12	N	
0720	Descrip of Prop (B)	5B(a)	80	AN	
0722	Summary Condition (B)	5B(b)	30	AN	
0724	Fair Market value(B)	5B(c)	12	N	
0730	Date Acquired (B)	5B(d)	6	DT (YYYYMM)	
0740	How Acquired (B)	5B(e)	11	AN	
0750	Cost or Basis (B)	5B(f)	12	N	
0760	Bargain Sale (B)	5B(g)	12	N	
0770	Amt of Deductions (B)	5B(h)	12	N	
0780	Ave. Trdg. Price(B)	5B(i)	12	N	
0790	Descrip of Prop (C)	5C(a)	80	AN	
0792	Summary Condition (C)	5C(b)	30	AN	

Field Identification No.	Field Description	Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0794	Fair Market value(C)	5C(c)	12	N	
0800	Date Acquired (C)	5C(d)	6	DT (YYYYMM)	
0810	How Acquired (C)	5C(e)	11	AN	
0820	Cost or Basis (C)	5C(f)	12	N	
0830	Bargain Sale (C)	5C(g)	12	N	
0840	Amt of Deductions (C)	5C(h)	12	N	
0850	Ave. Trdg. Price (C)	5C(i)	12	N	
0860	Descrip of Prop (D)	5D(a)	80	AN	
0870	Summary Condition (D)	5D(b)	30	AN	
0880	Fair Market value (D)	5D(c)	12	N	
0890	Date Acquired (D)	5D(d)	6	DT (YYYYMM)	
0900	How Acquired (D)	5D(e)	11	AN	
0910	Cost or Basis (D)	5D(f)	12	N	
0920	Bargain Sale (D)	5D(g)	12	N	
0930	Amt of Deductions (D)	5D(h)	12	N	
0940	Ave. Trdg. Price(D)	5D(i)	12	N	
0950	Identifying Letters of Items \$500 or Less	II	4	A - Value: A, B, C and/or D	
0960	Description of Items	II	80	AN	
0970	Date Received	IV	8	DT	

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0973	Use of The Property for An Unrelated Use Box - Yes	IV	1	"X" or blank
0976	Use of The Property for An Unrelated Use Box - No	IV	1	"X" or blank
0980	Donee Name	IV	35	AN
0990	Employer ID	IV	9	N
1000	Number & Street	IV	35	AN
1010	City	IV	22	AN
1020	State	IV	2	A
1030	Zip Code	IV	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0445" for Fixed; "nnnn" for variable format
		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

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Field Identification No.	Field Description	Form Ref.	Length	Field Description
0064	Mortgage Credit Certificate Number		22	AN
0066	Issue Date		8	DT
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
0170	Current Year Mortgage Interest Credit	11	12	N
0180	Interest Offset/Oldest Carryforward Credit Combine	12	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0190	Total Previous Carryforward Credit II	13	12	N
0200	Previous Carryforward Credit Offset	14	12	N
0210	Tentative Two-Year Carryforward Credit	15	12	N
0220	Next Year's Two-Year Carryforward Credit	16	12	N
0230	Tentative Three-Year Carryforward Credit	17	12	N
0240	Next Year's Three-Year Carryforward Credit	18	12	N
0250	Next Year's Prior Year Carryforward Credit	19	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0350" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8586bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0010		9	Identifying Number NO ENTRY
0020	1	3	Number of Forms 8609-A Attached before 1/1/2008 N
@0025	1	6	Multiple BLDG Project Schedule before 1/1/2008 "STMbnn" or blank
0050	2	1	Decrease in the QLFY Basis Box-Yes before 1/1/2008 "X" or blank
0060	2	1	Decrease in the QLFY Basis Box-No before 1/1/2008 "X" or blank
*0070	2(i)	9	BLDG ID Number - BIN1 before 1/1/2008 AN or "STMbnn"
+0080	2(ii)	9	BLDG ID Number - BIN2 before 1/1/2008 AN

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
+0090	BLDG ID Number - BIN3 before 1/1/2008	2(iii)	9	AN	
+0100	BLDG ID Number - BIN4 before 1/1/2008	2(iv)	9	AN	
@0105	CR ATTR to more than one BLDG Sch before 1/1/2008	3	6	"STMbnn" or blank	
0110	Current Year Credit before 1/1/2008	3	12	N	
0120	Low-Income Housing CR before 1/1/2008	4	12	N	
0130	TOT CURR YR & Low- INCM Housing CR before 1/1/2008	5	12	N	
0140	Allocated to Beneficiaries before 1/1/2008	6	12	NO ENTRY	
0150	Estate and Trust CURR YR Credit before 1/1/2008	7	12	NO ENTRY	
0160	Number of Forms 8609-A Attached after 12/31/2007	8	3	N	
@0165	Multiple BLDG Project Schedule after 12/31/2007	8	6	"STMbnn" or blank	
0190	DECR in the QLFY Basis Box-Yes after 12/31/2007	9	1	"X" or blank	
0200	DECR in the QLFY Basis Box-No after 12/31/2007	9	1	"X" or blank	

Field Identification No.		Form Ref.	Length	Field Description	
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*0210	BLDG ID Number - BIN1 after 12/31/2007	9(i)	9	AN or "STMbnn"	
+0220	BLDG ID Number - BIN2 after 12/31/2007	9(ii)	9	AN	
+0230	BLDG ID Number - BIN3 after 12/31/2007	9(iii)	9	AN	
+0240	BLDG ID Number - BIN4 after 12/31/2007	9(iv)	9	AN	
@0250	CR ATTR to more than one BLDG Sch after 12/31/2007	10	6	"STMbnn" or blank	
0260	Current Year Credit after 12/31/2007	10	12	N	
0270	Low-Income Housing CR after 12/31/2007	11	12	N	
0280	TOT CURR YR & Low-INCM Housing CR after 12/31/2007	12	12	N	
0290	Low-INCM Housing CR fr Pass. ACTY after 12/31/2007	13	12	N	
0300	Subtract Line 13 from Line 12 after 12/31/2007	14	12	N	
0310	Low-INCM Housing CR fr Pass. ACTY after 12/31/2007	15	12	N	
0320	Carryforward Low-INCM Housing CR after 12/31/2007	16	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0340	Carryback Low-INCM Housing CR after 12/31/2007	17	12	N	
0350	TOT CURR YR & Low-INCM Housing CR after 12/31/2007	18	12	N	
0360	Allocated to Beneficiaries after 12/31/2007	19	12	NO ENTRY	
0370	Estate and Trust CURR YR Credit after 12/31/2007	20	12	NO ENTRY	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0285" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8606bb"
0002		5	"PG01b"
0003		9	N (Primary SSN) Taxpayer Identification Number
0004		1	blank
0005		7	N 0000001 - 0000002 Form Occurrence Number
0009		35	AN, Taxpayer's name allowable special characters are: space, less-than (<) and hyphen (-) Nondeductible IRA Name
0010		9	N SSN of Taxpayer with IRAs
0100	1	12	N Current Tax Year Nondeductible Contrib.
0105	2	12	N IRA Basis for Prior Years
0162	3	12	N Total IRA Value
0164	4	12	N Post Tax Year Contributions
0166	5	12	N Tax Year Net Basis
0170	6	12	N Current Tax Year IRAs plus Rollovers

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Nondeductible IRAs

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0180	Current TY IRA Withdrawals Less Pre-Jan Rollover	7	12	N	
0185	Tax Year Combined IRA Value	8	12	N	
0190	Tot IRAs, Rollovers, Withdrawals And IRA Value	9	12	N	
0225	Tax Year Basis Ratio	10	6	R	
0235	Nontaxable Portion of Amt Converted to Roth IRA	11	12	N	
0245	Non Taxable Portion of Withdrawals Not Converted	12	12	N	
0250	Total Non Taxable Portion of Withdrawals	13	12	N	
0260	Total IRA Basis	14	12	N	
0265	Subtract Line 12 from Line 7	15a	12	N	
0270	Qualified Disaster Recovery Assistance Distr.	15b	12	N	
0275	Taxable Amount	15c	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0187" for Fixed; "nnnn" for variable format
		4	Value "*****"
0330		6	"FRMbbb"
0331		6	"8606bb"
0332		5	"PG02b"
0333		9	N (Primary SSN)
0334		1	blank
0335		7	N 0000001 - 0000002
0338	16	12	N
0342	17	12	N
0344	18	12	N
0351	19	12	N
0353	20	12	N
0358	21	12	N
0361	22	12	N
0363	23	12	N

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Nondeductible IRAs

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0368	Basis in Roth IRA Conversions	24	12	N
0370	Subtract Line 24 from Line 23	25a	12	N
0372	Qualified Disaster Recovery Assistance Distr.	25b	12	N
0376	Taxable Amount	25c	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"1081" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0440		6	Record ID "FRMbbb"
0441		6	Form Number "8621bb"
0442		5	Page Number "PG02b"
0443		9	Taxpayer Identification Number N (Primary SSN)
0444		1	Filler Blank
0445		7	Form Occurrence Number N 0000001 - 0000005
0450	III5	12	Fair Market Value Of PFIC Stock At End Of Tax Year N
0460	III6	12	Adjusted Basis In Stock At End Of Tax Year N
0470	III7	12	Excess - Subtract Line 6 From Line 5 N or blank
0480	III8	12	Any Unreversed Inclusions N or blank
0490	III9	12	Smaller Of Line 7 Or Line 8 N or blank
0500	IV10a	12	Tot Distributions From PFIC During Current TY N
0510	IV10b	12	Total Distributions, Reduced N

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Field No.	Identification	Form Ref.	Length	Field Description
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0520	Divide Line 10b By 3	IV10c	12	N
0530	Multiply Line 10c By 125%	IV10d	12	N
0540	Subtract Line 10d From Line 10a	IV10e	12	N
0550	Enter Gain (Loss) Of Stock Of A Sec. 1291 Fund	IV10f	12	N
@0555	Attach Statement For Each Distribution/Disposition	IV11a	6	"STMBnn" or blank
0560	Amounts In Line 12a Allocable To The Current TY	IV11b	12	N
0570	Aggregate Increases In Tax	IV11c	12	N
0580	Foreign Tax Credit	IV11d	12	N
0590	Subtract Line 11d From Line 11c	IV11e	12	N
0600	Interest On Each Net Increase	IV11f	12	N
0610	Tax Year Of Outstanding Election	V1(i)	8	YYYYMMDD
0620	Undistributed Earnings	V2(I)	12	N
0630	Deferred Tax	V3(i)	12	N
0640	Interest Accrued On Deferred Tax	V4(i)	12	N

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Field No.	Identification -----	Form Ref. ----	Length -----	Field Description -----
0650	Event Terminating Election	V5(i)	35	AN
0660	Earnings Distributed	V6(i)	12	N
0670	Deferred Tax Due	V7(i)	12	N
0680	Accrued Interest Due	V8(i)	12	N
0690	Portion Of Deferred Tax Outstanding	V9(i)	12	N or blank
0700	Interest Accrued After Partial Termination	V10(i)	12	N or blank
0710	Tax Year Of Outstanding Election	V1(ii)	8	YYYYMMDD or blank
0720	Undistributed Earnings	V2(ii)	12	N or blank
0730	Deferred Tax	V3(ii)	12	N or blank
0740	Interest Accrued On Deferred Tax	V4(ii)	12	N or blank
0750	Event Terminating Election	V5(ii)	35	AN or blank
0760	Earnings Distributed	V6(ii)	12	N or blank
0770	Deferred Tax Due	V7(ii)	12	N or blank
0780	Accrued Interest Due	V8(ii)	12	N or blank
0790	Portion Of Deferred Tax Outstanding	V9(ii)	12	N or blank
0800	Interest Accrued After Partial Termination	V10(ii)	12	N or blank
0810	Tax Year Of Outstanding Election	V1(iii)	8	YYYYMMDD or blank

Field No.	Identification -----	Form Ref. -----	Length -----	Field Description -----
0820	Undistributed Earnings	V2(iii)	12	N or blank
0830	Deferred Tax	V3(iii)	12	N or blank
0840	Interest Accrued On Deferred Tax	V4(iii)	12	N or blank
0850	Event Terminating Election	V5(iii)	35	AN or blank
0860	Earnings Distributed	V6(iii)	12	N or blank
0870	Deferred Tax Due	V7(iii)	12	N or blank
0880	Accrued Interest Due	V8(iii)	12	N or blank
0890	Portion Of Deferred Tax Outstanding	V9(iii)	12	N or blank
0900	Interest Accrued After Partial Termination	V10(iii)	12	N or blank
0910	Tax Year Of Outstanding Election	V1(iv)	8	YYYYMMDD or blank
0920	Undistributed Earnings	V2(iv)	12	N or blank
0930	Deferred Tax	V3(iv)	12	N or blank
0940	Interest Accrued On Deferred Tax	V4(iv)	12	N or blank
0950	Event Terminating Election	V5(iv)	35	AN or blank
0960	Earnings Distributed	V6(iv)	12	N or blank
0970	Deferred Tax Due	V7(iv)	12	N or blank
0980	Accrued Interest Due	V8(iv)	12	N or blank

Field No.	Identification -----	Form Ref. -----	Length -----	Field Description -----
0990	Portion Of Deferred Tax Outstanding	V9(iv)	12	N or blank
1000	Interest Accrued After Partial Termination	V10(iv)	12	N or blank
1010	Tax Year Of Outstanding Election	V1(v)	8	YYYYMMDD or blank
1020	Undistributed Earnings	V2(v)	12	N or blank
1030	Deferred Tax	V3(v)	12	N or blank
1040	Interest Accrued On Deferred Tax	V4(v)	12	N or blank
1050	Event Terminating Election	V5(v)	35	AN or blank
1060	Earnings Distributed	V6(v)	12	N or blank
1070	Deferred Tax Due	V7(v)	12	N or blank
1080	Accrued Interest Due	V8(v)	12	N or blank
1090	Portion Of Deferred Tax Outstanding	V9(v)	12	N or blank
1100	Interest Accrued After Partial Termination	V10(v)	12	N or blank
1110	Tax Year Of Outstanding Election	V1(vi)	8	YYYYMMDD or blank
1120	Undistributed Earnings	V2(vi)	12	N or blank
1130	Deferred Tax	V3(vi)	12	N or blank
1140	Interest Accrued On Deferred Tax	V4(vi)	12	N or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
1150	Event Terminating Election	V5(vi)	35	AN or blank
1160	Earnings Distributed	V6(vi)	12	N or blank
1170	Deferred Tax Due	V7(vi)	12	N or blank
1180	Accrued Interest Due	V8(vi)	12	N or blank
1190	Portion Of Deferred Tax Outstanding	V9(vi)	12	N or blank
1200	Interest Accrued After Partial Termination	V10(vi)	12	N or blank
@1210	Attach Statement	V	6	"STMbnn" or blank
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0617" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8689bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
0120	1	12	N
			Wages, Salaries, Tips
0130	2	12	N
			Taxable Interest
0140	3	12	N
			Ordinary Dividends
0150	4	12	N
			Taxable Refunds, Credits, or Offsets of Local Tx
0160	5	12	N
			Alimony Received
0170	6	12	N
			Business Income or Loss
0180	7	12	N
			Capital Gain or Loss
0190	8	12	N
			Other Gains or Losses
0200	9	12	N
			IRA Distributions (Taxable Amount)

Field Identification No.		Form Ref.	Length	Field Description
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0210	Pensions And Annuities (Taxable Amount)	10	12	N
0220	Rental Real Estate, Royalties , Partnerships, etc.	11	12	N
0230	Farm Income or Loss	12	12	N
0240	Unemployment Compensation	13	12	N
0250	Social Security Benefits (Taxable Amount)	14	12	N
*0260	Other Income List Statement	15	20	AN, "STMbnn" or blank
+0270	Other Income Total Amount	15	12	N
0280	Total Income	16	12	N
0290	Educator Expenses	17	12	N
0300	Business Expenses Reservists and Others	18	12	N
0310	Health Savings Account Deduction	19	12	N
0320	Moving Expenses	20	12	N
0330	One-Half of Self-Employment Tax	21	12	N
0340	Self-Employed SEP/SIMPLE & Qualified Plans	22	12	N

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0350	Self-Employed Health Insurance Deduction	23	12	N
0360	Penalty on Early Withdrawal of Savings	24	12	N
0370	IRA Deduction	25	12	N
0380	Student Loan Interest Deduction	26	12	N
0390	Tuition and Fees Deduction	27	12	N
*0400	Other Adjustments List Statement		20	AN, "STMbnn" or blank, Allowable special characters are hyphen, parentheses
+0410	Other Adjustments Total Amount		12	N
0420	Total Adjustments	28	12	N
0430	Adjusted Gross Income	29	12	N
0440	Total Tax from Form 1040	30	12	N
0450	Adjustment to Total Tax Amount	31	12	N
0460	Adjusted Total Tax Amount	32	12	N
0470	Adjusted Gross Income from Form 1040	33	12	N
0480	Divide Line 29 by Line 33	34	6	R

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0490	Tax Allocated to The Virgin Islands	35	12	N
0500	VI Tax Withheld	36	12	N
0510	ES Payments	37	12	N
0520	Form 4868 Amount	38	12	N
0530	Total Payments	39	12	N
0540	Smaller of Allocated Tax or Total Payments	40	12	N
0550	Overpaid to Virgin Islands	41	12	N
0560	Refund	42	12	N
0570	Applied to ES Tax	43	12	N
0580	Amount Owed to Virgin Islands	44	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
Byte Count		4	"0232" 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

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Field Identification No.		Form Ref.	Length	Field Description
0090	Multiply Line 7 by 25% (.25)	8	12	N
0100	Line 5 Minus Line 8	9	12	N
0110	Line 4 Minus Line 9	10	12	N
0120	Multiply Line 10 by 26% or by 28%	11	12	N
0130	Minimum Tax Foreign Tax Credit on Exclusion Items	12	12	N
0140	Tentative Minimum Tax on Exclusion Items	13	12	N
0150	Applicable Return Tax	14	12	N
0160	Net Minimum Tax on Exclusion Items	15	12	N

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Record Terminus Character 1 Value "#"

Field Identification No.	Form Ref.	Length	Field Description
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		4	"0239" for Fixed; "nnnn" for variable format
		4	Value "*****"
0162		6	"FRMbbb"
0163		6	"8801bb"
0164		5	"PG02b"
0165		9	N (Primary SSN)
0166		1	blank
0167		7	N 0000001
0170	16	12	N
0180	17	12	N
0190	18	12	N
0200	19	12	N
0210	20	12	N
0215	21	12	N
0220	22	12	N
0225	23	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0228	Add Lines 22 and 23	24	12	N	
0230	CY Regular Tax Liability Minus Allowable Credit	25	12	N	
0240	Tentative Minimum Tax	26	12	N	
0250	Net Regular Income Tax Liability	27	12	N	
0260	Current Year Nonrefundable Credit	28	12	N	
0265	Min Tax Cr CF No Box	29	1	"X" or blank	
0268	Min Tax Cr CF Yes Box	29	1	"X" or blank	
0271	Amount of C/F	29	12	N	
0275	Current Yr Refundable Cr No Box	30	1	"X" or blank	
0278	Current Yr Refundable Cr Yes Box	30	1	"X" or blank	
0279	Current Year Refundable Credit	30	12	N	
0280	Credit C/F Amount	31	12	N	
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Field Identification
No.

Form
Ref.

Length Field Description

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Record Terminus Character

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Value "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0283" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0290 Record ID		6	"FRMbbb"
0291 Form Number		6	"8801bb"
0292 Page Number		5	"PG03b"
0293 Taxpayer Identification Number		9	N (Primary SSN)
0294 Filler		1	blank
0295 Form Occurrence Number		7	N 0000001
0300 Amount from Line 10	32	12	N
0310 AMT from P/Y Applicable W/S or Sch D See Form Inst	33	12	N
0320 Amount from Prior Year Sch D, Line 19	34	12	N
0330 Smaller of Lines 33 & 34 Total/Line 10 of Sch D WS	35	12	N
0350 Smaller of Line 32 or Line 35	36	12	N
0360 Line 32 Minus Line 36	37	12	N
0370 Multiply Line 37 by 26% (.26) or by 28% (.28)	38	12	N
0375 Enter Qualified Amount	39	12	N

Field Identification No.		Form Ref.	Length	Field Description	
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0385	Amount from Line 7 of WS or Line 23 of Sch D	40	12	N	
0387	Subtract Line 40 from Line 39	41	12	N	
0390	Smaller of Line 32 or Line 33	42	12	N	
0400	Smaller of Line 41 or Line 42	43	12	N	
0430	Multiply Line 43 by 5% (.05)	44	12	N	
0440	Subtract Line 43 from Line 42	45	12	N	
0524	Multiply Line 45 by 15% (.15)	46	12	N	
0527	Subtract Line 42 from Line 36	47	12	N	
0545	Multiply Line 47 by 25% (.25)	48	12	N	
0550	Add Lines 38, 44, 46, and 48	49	12	N	
0600	Multiply Line 32 by 26% (.26) or 28% (.28)	50	12	N	
0610	Smaller of Line 49 or Line 50	51	12	N	

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Record Terminus Character

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Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0187" for Fixed; "nnnn" for variable format
		4	Value "*****"
0700		6	"FRMbbb"
0701		6	"8801bb"
0702		5	"PG04b"
0703		9	N (Primary SSN)
0704		1	blank
0705		7	N 0000001
0710	52	12	N
0720	53	12	N
			Amount from 2006 Form 8801, Lines 18 and 20
0730	54	12	N
			Amount from 2007 Form 8801, Lines 18 and 20
0740	55	12	N
			Amount from 2008 Form 8801, Lines 18 and 20
0750	56	12	N
			Add Lines 53 through 55
0760	57	12	N
			Subtract Line 56 from Line 52
0770	58	12	N
			Multiply Line 57 by 50%

Field Identification No.		Form Ref.	Length	Field Description	
-----		----	-----	-----	
0773	Amount from Prior Year Form 8801, Line 55	59	12	N	
0774	Larger of Line 58 or Line 59	60	12	N	
0775	Smaller of Line 57 or Line 60	61	12	N	
0778	Amount from Line 23	62	12	N	
0783	Add Lines 61 and 62	63	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0216" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8812bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0008	1	12	Amount from Line 1 of Child Tax Credit Worksheet N
0012	2	12	Child Tax Credit N
0016	3	12	Net Amount From Line 1 of Worksheet N
0021	4a	12	Earned Income N
0022	4a	1	2007 Earned Income Indicator "X" or blank
0023	4b	12	Nontaxable Combat Pay N
0025	5	1	Total Taxable Earned Income > \$8,500 - No Box "X" or blank
0035	5	1	Total Taxable Earned Income > \$8,500 - Yes Box "X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0038	Net Total Earned Income	5	12	N
0045	15% of Net Total Earned Income	6	12	N
0054	Three or More Qualifying Children - No Box	6	1	"X" or blank
0058	Three or More Qualifying Children - Yes Box	6	1	"X" or blank
0075	Total SS & Medicare Taxes Withheld	7	12	N
0085	Total Other Taxes and Deductions	8	12	N
0095	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 "#"

Field Identification No.	Form Ref.	Length	Field Description
Byte Count		4	"0172" 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 America Samoa Economic Credit (Form 5735)	3c	12	N
0355 Total Credits	3d	12	N
0360 Net Regular Tax	4	12	N

FORM 8834

Qualified Electric Vehicle Credit

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0370	Tentative Minimum Tax	5	12	N
0380	Excess of Net Tax over Tentative Minimum Tax	6	12	N
0390	Qualified Electric Vehicle Credit	7	12	N
	Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0540" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8835bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0015	1	2	NO ENTRY
0020	1	12	N
0030	1	12	N
0035	1	6	NO ENTRY
0040	2	12	N
0045	2	6	R
0050	2	12	N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	-----	-----	-----	-----
0055	Attach Fiscal Year Computation	2	6	NO ENTRY	
0130	Credit before Reduction	3	12	N	
0140	Total of Government Grants	4	12	N	
0150	Total of Additions to the Capital Account	5	12	N	
0160	Rate (Grants divided by Additions)	6	6	R	
0170	Reduction Amount (Credit times Rate)	7	12	N	
0180	Credit after Reduction (Credit minus Reduction)	8	12	N	
0185	Renewable Cr from Part., Corps, Estates, Trusts	9	12	N	
0205	Add Lines 8 and 9	10	12	N	
0210	Allocated to Beneficiaries or Patrons	11	12	NO ENTRY	
0220	Estate, Trust, Coop Current Year Credit	12	12	NO ENTRY	
0520	Kilowatt Hours Produced and Sold	13	12	N	
0530	Total Kilowatt Hours Produced and Sold	13	12	N	

Field Identification No.		Form Ref.	Length		Field Description
-----	-----	-----	-----		-----
0560	Kilowatt Hours Produced and Sold	14	12	N	
0570	Total Kilowatt Hours Produced and Sold	14	12	N	
0580	Total of Previous Two Lines	15	12	N	
0590	Phaseout Adjustment	16	12	N	
0600	Phaseout Adjustment Rate	16	6	R	
0610	Total Phaseout Adjustment	16	12	N	
0620	Total Kilowatt Hours minus Phaseout Adjustments	17	12	N	
0900	Tons Produced and Sold	18	12	N	
0910	Total Tons Produced and Sold	18	12	N	
0920	Coal Phaseout Adjustment	19	12	N	
0930	Coal Phaseout Adjustment Rate	19	6	R	
0940	Total Coal Phaseout Adjustment	19	12	N	
0950	Total Tons minus Total Phaseout Adjustment	20	12	N	
0951	Steel Industry Fuel Produced Barrels	21	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	-----	-----	-----	-----
0953	Total Steel Industry Fuel Produced Barrels Sold	21	12	N	
0954	Indian Coal Tons Produced and Sold	22	12	N	
0957	Total Indian Coal Tons Produced and Sold	22	12	N	
0960	Credit before Reduction	23	12	N	
1000	Total of Government Grants	24	12	N	
1010	Total of Additions	25	12	N	
1020	Rate (Grants divided by Additions)	26	6	R	
1030	CR before Reduction times Lesser of 1/2 or Rate	27	12	N	
1040	Credit before Reduction minus Previous Line	28	12	N	
1050	Credits from Pass-Through Entities	29	12	N	
1070	Total of Lines 28 and 29	30	12	N	--
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					--

Record Terminus Character 1 Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0139" for Fixed; "nnnn" for variable format
		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
1200	Amount of Previous Line from Passive Activities	31	12 N
1210	Line 31 minus Line 30	32	12 N
1240	Passive Activity Credit Allowed	33	12 N
1245	Carryforward of Credit	34	12 N
1250	Carryback	35	12 NO ENTRY
1260	Current Year Credit	36	12 NO ENTRY

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0244" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8844bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0015	1a	12	N
			Qualified Empowerment Zone Wages
0020	1a	12	N
			Total Qualified Empowerment Zone Wages
0025	1b	12	N
			Qualified Renewal Community Wages
0027	1b	12	N
			Total Qualified Renewal Community Wages
0030	2	12	N
			Add Lines 1a and 1b
0040	3	12	N
			Credit from Partnerships, Estates, etc.

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Field Identification No.	Form Ref.	Length	Field Description
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Record Terminus Character	1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0148" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8845bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
0010		9	NO ENTRY
0020	1	12	N
0030	2	12	N
0040	3	12	N
0050	4	12	N
0060	5	12	N
0070	6	12	N
0080	7	12	NO ENTRY

FORM 8845

INDIAN EMPLOYMENT CREDIT

Field Identification No. -----	Form Ref. -----	Length -----	Field Description -----
0090 Estate, Trust, Coop Current Year Credit	8	12	NO ENTRY
Record Terminus Character		1	Value "#"

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0203" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000	Record ID	6	"FRMbbb"
0001	Form Number	6	"8846bb"
0002	Page Number	5	"PG01b"
0003	Taxpayer Identification Number	9	N (Primary SSN)
0004	Filler	1	blank
0005	Form Occurrence Number	7	N 0000001
0010	Identifying Number	9	NO ENTRY
0020	Tips Received by Employees for Services	1	12 N
0030	Tips Not Subject to the Credit Provisions	2	12 N
0040	Creditable Tips (Subtract Line 2 from Line 1)	3	12 N
0050	Tipped Employee(s) Wages Exceeded Maximum Amt	4	1 "X" or blank
0060	Multiply Line 3 by 7.65%	4	12 N
@0065	Computation Showing Amount of Tips	4	6 "STMbnn" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0070	Credit from Partnerships, Estates, etc.	5	12	N
0080	Add Lines 4 and 5	6	12	N
0090	Credit on Line 6 from Passive Activities	7	12	N
0100	Subtract Line 7 from Line 6	8	12	N
0110	Credit Allowed from Passive Activities	9	12	N
0115	Carryforward Credit	10	12	N
0120	Carryback Credit	11	12	N
0130	Add Lines 8 through 11	12	12	N

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FORM 8846

CREDIT FOR EMPLOYER SS AND MEDICARE
TAXES

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

Field Identification No.	Form Ref.	Length	Field Description
		4	"0277" for Fixed; "nnnn" for variable format
		4	Start of Record Sentinel Value "*****"
0000		6	Record ID "FRMbbb"
0001		6	Form Number "8859bb"
0002		5	Page Number "PG01b"
0003		9	Taxpayer Identification Number N (Primary SSN)
0004		1	Filler blank
0005		7	Form Occurrence Number N 0000001
0010		9	SSN N
0020	A	35	Street Address of Home AN
0030	A	22	City of Home AN
0040	A	2	State of Home AN
0050	A	12	Zip Code of Home N or nnnnnbbbbbbb or nnnnnnnnnbbb
0060	B	4	Lot Number N
0070	C	4	Square Number AN
0080	D	8	Settlement or Closing Date YYYYMMDD
0090	1	12	Maximum Allowable Amount N
0100	2	12	Modified Adjusted Gross Income N

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	-----
0130	Subtract Maximum from Amt on Line 2	3	12	N	
0140	Divide Line 3 by \$20,000	4	6	R	
0150	Multiply Line 1 by Line 4	5	12	N	
0160	Tentative Credit	6	12	N	
0170	Prior Year Carryforward Credit	7	12	N	
0180	Tax from Form 1040	8	12	N	
0190	Additional Credit Amounts	9	12	N	
0200	Tax minus Credits	10	12	N	
					--
					--
0230	Credit Allowed for Current Year	11	12	N	
0240	Credit Carryforward to Next Year	12	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	----	-----	-----
		4	"0673" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8863bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
0004		1	blank
0005		7	N 0000001
*0010	1a	10	AN, "STMbnn" or blank
+0020	1a	15	AN (last name) or blank - 1
+0030	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	1b	9	N or blank
*+0040	1c	12	N or "STMbnn"
+0050	1d	12	N
			Smaller of Exp Paid in Current TY or \$1,200 - 1

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
+0060	Add Columns c and d	1e	12	N
+0070	Enter 1/2 of the Amt in Column e - 1	1f	12	N
0080	Student's First Name - 2	1a	10	'See 1st Occ.'
0090	Student's Last Name - 2	1a	15	'See 1st Occ.'
0100	Student's Name Control - 2	1a	4	'See 1st Occ.'
0105	Student's SSN - 2	1b	9	'See 1st Occ.'
0110	Qualified Expenses Paid in Current Tax Year - 2	1c	12	N
0120	Smaller of Exp Paid in Current TY or \$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

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
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
*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.'

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
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	
0460	Smaller of Line 4 or \$10,000	5a	12	N	
0462	Smaller of \$10,000 or QLFY Expenses on Line 4	5b	12	N	
0464	Subtract Line 5b from Line 5a	5c	12	N	
0466	Multiply Line 5b by .40	6a	12	N	
0468	Multiply Line 5c by .20	6b	12	N	
0470	Tentative Lifetime Learning Credit	6c	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	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0510	Subtract Lines 9 from 8	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	14	12	N	
0550	Total 1040/1040A other credits	15	12	N	
					--
0560	Subtract Line 15 from Line 14	16	12	N	--
0590	Education Credits	17	12	N	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0286" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8864bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001
@0008		6	"STMbnn" or blank
			Statement in Lieu of Previously Filed Certificate
0010		9	NO ENTRY
0020	1a	6	N
			Biodiesel Gallons before 2009
0030	1c	12	N
			Biodiesel Amount before 2009
0033	2a	6	N
			Biodiesel Gallons after 2008
0036	2c	12	N
			Biodiesel Amount after 2008
0040	3a	6	N
			Agri-Biodiesel Gallons
0050	3c	12	N
			Agri-Biodiesel Amount

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	----	-----	-----	
0052	Renewable Diesel Gallons	4a	6	N	
0054	Renewable Diesel Amount	4c	12	N	
0060	Biodiesel Mixture Gallons before 2009	5a	6	N	
0070	Biodiesel Mixture Amount before 2009	5c	12	N	
0073	Biodiesel Mixture Gallons after 2008	6a	6	N	
0076	Biodiesel Mixture Amount after 2008	6c	12	N	
0080	Agri-Biodiesel Mix Gallons	7a	6	N	
0090	Agri-Biodiesel Mix Amount	7c	12	N	
0092	Renewable Diesel Mix Gallons	8a	6	N	
0094	Renewable Diesel Mix Amount	8c	12	N	
0096	Qualified Agri-Biodiesel Production Gallons	9a	6	N	
0098	Qualified Agri-Biodiesel Production Amount	9c	12	N	
0100	Total of All Biodiesel Fuels Amount	10	12	N	
0110	Pass-Through Credits	11	12	N	

Field Identification No.		Form Ref.	Length	Field Description	
-----	-----	-----	-----	-----	-----
0120	Current Year Credit	12	12	N	-- --
@0125	Credit Division Schedule	12	6	"STMbnn" or blank	
0200	Allocated to Beneficiaries or Patrons	13	12	NO ENTRY	
0210	Estate, Trust, Coop Current Year Credit	14	12	NO ENTRY	
	Record Terminus Character		1	Value "#"	

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0112" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8885bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	0000001 - 0000002
			Number
0020		9	N
0035	1	1	"X" or blank
0045	1	1	"X" or blank
0055	1	1	"X" or blank
0065	1	1	"X" or blank
0075	1	1	"X" or blank
0085	1	1	"X" or blank
0095	1	1	"X" or blank
0105	1	1	"X" or blank
0115	1	1	"X" or blank
0125	1	1	"X" or blank
0135	1	1	"X" or blank

Health Insurance Credit for Eligible Recipients

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0145	December Box	1	1	"X" or blank
0190	Amount Paid for Health Insurance	2	12	N
0200	Total MSA & Health Savings Account Distributions	3	12	N
0210	Subtract Line 3 from Line 2	4	12	N
0250	Health Coverage Tax Credit	5	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
Byte Count		4	"0645" for Fixed; "nnnn" for variable format
Start of Record Sentinel		4	Value "*****"
0000 Record ID		6	"FRMbbb"
0001 Form Number		6	"8914bb"
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 Individual First Name 1	1a(1)	10	AN (first name) or blank
0020 Individual Last Name 1	1a(1)	15	AN (last name) or blank
0030 Individual Name Control 1		4	First 4 significant characters of last name, no leading or embedded spaces; allowable characters are alpha, hyphen or space (see special instructions)
0040 Individual SSN 1	1b(1)	9	N or blank
0050 Former Street Address 1	1c(1)	35	AN, Allowable special characters are spaces, slash, hyphen and Literal "NONE"
0060 Former City 1	1c(1)	22	A, Allowable special character is space

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Field No.	Identification	Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0070	Former State 1	1c(1)	2	A (Standard Postal State Abbreviations)
0080	Former Zip Code 1	1c(1)	12	N (left-justified)
0090	Days Lived with You 1	1d(1)	3	N
0110	Individual First Name 2	1a(2)	10	'See 1st Occ.'
0120	Individual Last Name 2	1a(2)	15	'See 1st Occ.'
0130	Individual Name Control 2		4	'See 1st Occ.'
0140	Individual SSN 2	1b(2)	9	'See 1st Occ.'
0150	Former Street Address 2	1c(2)	35	'See 1st Occ.'
0160	Former City 2	1c(2)	22	'See 1st Occ.'
0170	Former State 2	1c(2)	2	'See 1st Occ.'
0180	Former Zip Code 2	1c(2)	12	'See 1st Occ.'
0190	Days Lived with You 2	1d(2)	3	'See 1st Occ.'
0210	Individual First Name 3	1a(3)	10	'See 1st Occ.'
0220	Individual Last Name 3	1a(3)	15	'See 1st Occ.'
0230	Individual Name Control 3		4	'See 1st Occ.'
0240	Individual SSN 3	1b(3)	9	'See 1st Occ.'
0250	Former Street Address 3	1c(3)	35	'See 1st Occ.'

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0260 Former City 3	1c(3)	22	'See 1st Occ.'
0270 Former State 3	1c(3)	2	'See 1st Occ.'
0280 Former Zip Code 3	1c(3)	12	'See 1st Occ.'
0290 Days Lived with You 3	1d(3)	3	'See 1st Occ.'
0310 Individual First Name 4	1a(4)	10	'See 1st Occ.'
0320 Individual Last Name 4	1a(4)	15	'See 1st Occ.'
0330 Individual Name Control 4		4	'See 1st Occ.'
0340 Individual SSN 4	1b(4)	9	'See 1st Occ.'
0350 Former Street Address 4	1c(4)	35	'See 1st Occ.'
0360 Former City 4	1c(4)	22	'See 1st Occ.'
0370 Former State 4	1c(4)	2	'See 1st Occ.'
0380 Former Zip Code 4	1c(4)	12	'See 1st Occ.'
0390 Days Lived with You 4	1d(4)	3	'See 1st Occ.'
0400 Total Displaced Individual Exemption Amount	2	12	N
0410 Total Regular Exemption Amount	3	12	N
0420 Total Exemption Amount	4	12	N
0430 AGI Greater Than Filing Status Amount - No	5	1	"X" or blank

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0440	AGI Greater Than Filing Status Amount - Yes	5	1	"X" or blank
0450	AGI or Blank	5	12	N
0460	Filing Status Amount	6	12	N
0470	Subtract Line 6 from Line 5	7	12	N
0480	Excess of AGI Over Filing Status Amount - No	8	1	"X" or blank
0490	Excess of AGI Over Filing Status Amount - Yes	8	1	"X" or blank
0500	Excess of AGI Over Filing Status Amount	8	12	N
0510	Add Lines 2 and 8	9	12	N
0520	Multiple of \$2500 or \$1250	10	12	N
0530	2% of Multiple	11	6	N
0540	Regular Exemption Phaseout Amount	12	12	N
0550	Divide Line 12 by 3.0	13	12	N
0560	Exemption Amount	14	12	N
	Record Terminus Character		1	Value "#"

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Field Identification No.	Form Ref.	Length	Field Description
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		4	"0269" for Fixed; "nnnn" for variable format
		4	Value "*****"
0000		6	"FRMbbb"
0001		6	"8930bb"
0002		5	"PG01b"
0003		9	N (Primary SSN)
			Number
0004		1	blank
0005		7	N 0000001 - 0000002
			Form Occurrence Number
0010		9	N
			SSN of Qualified Taxpayer
0020	1a	12	N
			Total Retirement Plans 2008 Distributions
0030	1b	12	N
			Qualified Distributions from Retirement Plan
0040	1c	12	N
			Allocation of Qualified Dist from Retirement Plan
0050	2a	12	N
			Total Dist from Traditional, SEP, SIMPLE IRAs
0060	2b	12	N
			Qualified Dist from Traditional, SEP, SIMPLE IRAs

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0070	Allocation of Traditional, SEP, SIMPLE IRAs	2c	12	N
0080	Total Distribution of Roth IRAs	3a	12	N
0090	Qualified Distribution of Roth IRAs	3b	12	N
0100	Allocation of Roth IRAs Distribution	3c	12	N
0110	2008 Total Distribution	4a	12	N
0120	Total Qualified Distributions	4b	12	N
0130	Excess Amount	5c	12	N
0140	Enter the Appropriate Amt from 1(c) or 1(b)	6	12	N
0150	Distribution Cost for Retirement Plan	7	12	N
0160	Subtract Line 7 from Line 6	8	12	N
0170	Fully Taxable Dist from Retirement Plan Check Box	9	1	"X" or blank
0180	Taxable Amt of Dist from Retirement Plan	9	12	N
0190	Total Repayments from Retirement Plan	10	12	N
0200	Amount Retirement Plan Subject to Tax	11	12	N

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Field Identification No.	Form Ref.	Length	Field Description
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Record Terminus Character	1	Value "#"
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Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0192" for Fixed; "nnnn" for variable format
		4	Value "*****"
0224		6	"FRMbbb"
0225		6	"8930bb"
0226		5	"PG02b"
0227		9	N (Primary SSN) Taxpayer Identification Number
0228		1	blank
0229		7	N 0000001 - 0000002 Form Occurrence Number
0240	12	1	"X" or blank Qualified Distribution from Trad, SEP, Etc - Yes
0250	12	1	"X" or blank Qualified Distribution from Trad, SEP, Etc - No
0260	13	12	N Amount from Form 8606, Line 15b
0270	14	12	N Amount from Form 8606, Line 25b
0280	15	12	N Enter the Appropriate Amt from 2c or 2b
0290	16	12	N Add Lines 13, 14, and 15
0300	17	1	"X" or blank Fully Taxable Dist from Trad, SEP, Etc Check Box

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Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0310	Taxable Amt of Distribution from Trad, SEP, Etc	17	12	N
0320	Total Repayments of Dist from Trad, SEP, Etc	18	12	N
0330	Amount of Trad, SEP, Etc Subject to Tax	19	12	N
0340	Received Qualified Dist from Trad, SEP, Etc - Yes	20	1	"X" or blank
0350	Received Qualified Dist from Trad, SEP, Etc - No	20	1	"X" or blank
0360	Total Qualified Distributions for Main Home	21	12	N
0370	Distributions Cost for Main Home	22	12	N
0380	Subtract Line 22 from Line 21	23	12	N
0390	Total Repayments for Main Home	24	12	N
0400	Taxable Amount	25	12	N
	Record Terminus Character		1	Value "#"

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
		4	"0327" for Fixed or Variable Format
		4	Value "*****"
0000		6	Value "SUMbbb"
0001		11	Blank
0002		9	Taxpayer's SSN (Primary Taxpayer's SSN if married filing on joint return)
0003		8	Blank
0010		35	AN
0020		6	N
0030		6	AN or blank
0035		1	"X" or blank
0040		6	N (Maximum = 009999)
0050		2	N (00-50)
0055		1	Blank
0060		2	N (00-30)
0063		2	N (00-10)
0070		2	N (00-10)

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
0075		2	N (00-10) Number of FEC Records
0079		1	N (0-6) (Occurrences of "W-2PRb") Number of 499R-2/W-2PR Records
0080		3	N (000-099) (Occurrences of "SCHb") Number of Schedule Records
0090		4	N (0000-0999) (Occurrences of "FRMb") Number of Form Records
0100		5	N (00000-00999) (Occurrences of "LN") Number of Statement Record Lines
0105		1	N (0-1) (Occurrence of "Alloc") Number of Allocation Record
0110		2	N (00-20) (Occurrences of "NTE") Number of Preparer Note Records
0120		2	N (00-20) (Occurrences of "ELC") Number of Election Explanation Records
0130		2	N (00-20) (Occurrences of "REG") Number of Regulatory Explanation Records
0133		5	N (00000-30000) Number of STCGL Records
0135		5	N (00000-30000) Number of LTCGL Records
0140		1	N (0-1) (Occurrence of "ATH") Presence of Authentication Record
0150		1	"1" = Form 8283, Section A or Section B and any related attachments, else "0" Paper Document Indicator 1

SUM RECORD

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
0153	Paper Document Indicator 2		1	"1" = Form 8858, Foreign Disregarded Entities, else "0"
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"

SUM RECORD

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	-----	-----	-----
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"
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)

SUM RECORD

Field Identification No.	Form Ref.	Length	Field Description
-----	-----	-----	-----
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)
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

SUM RECORD

Field Identification No.		Form Ref.	Length	Field Description
-----	-----	----	-----	-----
0285	Consortium Return/ Spanish Free File Code		1	"C" - Consortium, English Free File "S" - Consortium, Spanish Free File "F" - Free Fillable Forms or blank
0300	Partners Page Filing Code		1	Values "A", "S" or blank
	Record Terminus Character		1	Value "#"

November 12, 2008

Nature of Changes

TY 2008 Publication 1346 - File Specification Change #1.1

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

PATS Testing - These changes were implemented nationwide November 12, 2008

Part 1, Section 3, Acknowledgement File Record Layouts

ACK KEY Record:

The Nature of Changes 1.1 is to correct a typographical error made in the Nature of Changes 1.0 document.

The Nature of Changes 1.0 incorrectly stated **Seq 0018** rather than **Seq 0118** as being revised. There is no Seq 0018 on the ACK KEY Record. Publication 1346, Part 1, Section 3 correctly reflects the revision to **Seq 0118** to a Filler of length 2.

October 27, 2008

Nature of Changes

TY 2008 Publication 1346 - **File Specification Change #1**

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

**PATS Testing - These changes are scheduled to be implemented nationwide
November 12, 2008**

The TY2008 Publication 1346 on irs.gov will be updated November 13, 2008.

**Part 1, page 5, Processing for 1040 e-file in 2009 Tax Year 2008, JANUARY 2009 -
OCTOBER 2009 Return Transmissions, two digit Electronic Filing Identification
Number (EFIN):**

- Added 12, 24, 26, and 27 to Andover
- Added 70 to Austin
- Added 69 to Philadelphia

Part 1, Section 3, Acknowledgement File Record Layouts

ACK KEY Record

- Seq 0015 - added, Filler of length 1
- Seq 0018 - revised, Filler of length 2

Part 1, Section 11, Error Reject Codes for Forms

The following error reject codes were deleted:

- Form 1040/1040A - 0301, 0967
- Form 1040 - 0070, 0982, 1086
- Form 1040EZ - 0161, 0301
- Form 1040-SS (PR) - 1214
- Form 1116 - 0970, 0976
- Form 3800 - 0720, 0738
- Schedule N - 0634
- Form 8271 - 0432
- Form 8283 - 0907
- Form 8834 - 0755, 1190
- Authentication Record - 1325, 1326, 1331

Part 1, Section 13

Removed "or request for refund" throughout the text

Part 1, Attachment 1

ERC 0003 - Tax Return Record Identification - The Tax Period of Form 1040/1040A/1040EZ/1040-SS (PR) (SEQ 0005) Page 1, must equal "200812" and Tax Period of Form 1040/1040A (SEQ 0765) and of Form 1040-SS (PR) (SEQ 1605) Page 2, must also equal "200812".

ERC 0030 - Form 8379, Page 1 cannot be present without Page 2 and Page 2 cannot be present without Page 1.

ERC 0096 - reserved

ERC 0259 - Form 1040 - If AEIC PAYMENT Box (SEQ 1104) is "X" then Form W-2 or W-2GU Advance EIC Payment (SEQ 0200) must be significant.

ERC 0657 - Form 1040/1040A - If the Real Estate **Taxes** Box (SEQ 0787) is present, then the Total Itemized or Standard Deduction (SEQ 0789) must not equal a valid standard deduction and Schedule A cannot be present.

ERC 0746 - reserved

Part 2, Section 4

Form 1040A Page 2

- Seq 1193: Re-sequenced to 1220
- Seq 1194: Re-sequenced to 1221
- Seq 1195: Re-sequenced to 1230
- Seq 1197: Re-sequenced to 1231
- Seq 1199: Re-sequenced to 1240
- Seq 1200: Re-sequenced to 1241

Form 1040EZ

- Seq 1193: Re-sequenced to 1220
- Seq 1194: Re-sequenced to 1221
- Seq 1195: Re-sequenced to 1230
- Seq 1197: Re-sequenced to 1231

Schedule E Page 2

- Seq @1197: Re-sequenced to @1400
- Seq @1199: Re-sequenced to @1410
- Seq @1827: Re-sequenced to @1870
- Seq @1829: Re-sequenced to @1880

Form 5405

- Seq 0001: the Field Description should be read as "5405bb"

Form 6478 Page 1

- Form Name changed to Form 6478

Form 6478 Page 2 - This page is deleted due to Form updates

Form 8912, Page 1

- Seq 0010: Deleted (or "STMbnn") from the Field Description
- Seq *0055: Added (or "STMbnn") to the Field Description

Schedule E Page 2

- New Byte Count: 1124
- Seq @1400: Changed the Length from 80 to 6; Removed "AN" from the Field Description
- Seq @1410: Changed the Length from 80 to 6; Removed "AN" from the Field Description
- Seq @1870: Changed the Length from 80 to 6; Removed "AN" from the Field Description
- Seq @1880: Changed the Length from 80 to 6; Removed "AN" from the Field Description

Part 2, Section 9

Summary Record

- Seq 0300: Added "A" for Partners Page English
- Seq 0300: Added "S" for Partners Page Spanish

Part 3, Section 6

ETD Summary Record

- Seq 0285: Added "S"

Part 3, Attachment 1

ERC 0306 - bullets 1 and 3

Form 56 - If the Address Indicator (**SEQ 0120**) is equal to "1", "2", or "Blank" the domestic address fields must be significant. If the Address Indicator (**SEQ 0120**) is equal to "3", the foreign address fields must be significant.

Form 4868 - If the Taxpayer Abroad (SEQ 0160) is "X" and the Address Indicator (SEQ 0080) is equal to "1", "2" or "Blank", the domestic address fields must be significant. If Taxpayer Abroad (SEQ 0160) is equal to "X" and the Address Indicator (**SEQ 0080**) is equal to "3", the foreign address fields must be significant.